

Charity Registration No. 1108186

Company Registration No. 05181210 (England and Wales)

**EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS
EXECUTIVE COMMITTEE REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee

Prof. Susana Narotzky
Prof. Jeanette Edwards
Prof. Abdullahi El-Tom
Dr Noel Salazar
Dr Mark Maguire
Dr Rachel Gooberman-Hill
Dr Alberto Corsin
Dr Hana Cervinkova

Secretary

Dr Rachel Gooberman-Hill

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

Roger Clow FCA
169 Preston Road
Brighton
East Sussex
BN1 6AG

Professional Administrator

NomadIT - EASA admin <easa@nomadit.co.uk>

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

EXECUTIVE COMMITTEE REPORT

FOR THE YEAR ENDED 31 DECEMBER 2012

The executive committee presents its report and accounts for the year ended 31 December 2012.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charitable Company's memorandum and articles of association, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

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

The members of 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 took place in late 2012 and new trustees elected as part of the new Executive. The previous Executive committee until 15 February 2013 was:

Dr Maria Couroucli
Dr David Shankland
Prof. Thomas Fillitz
Prof. Susana Narotzky
Prof. Jeanette Edwards
Prof. Abdullahi El-Tom
Dr Noel Salazar
Dr Mark Maguire

After 15 February, the Executive Committee consisted of:

Prof. Susana Narotzky
Prof. Jeanette Edwards
Prof. Abdullahi El-Tom
Dr Noel Salazar
Dr Mark Maguire
Dr Rachel Gooberman-Hill
Dr Alberto Corsin
Dr Hana Cervinkova

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

EXECUTIVE COMMITTEE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

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

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 to 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.

Five trustees are elected by postal ballot of the members. The trustees may co-opt two further trustees and the trustees can also appoint a trustee to act as Treasurer. Trustees are required to be members of the Association with the exception of the trustee acting as Treasurer.

Members of the Association fall into the following categories:

Founder members:- Those who attended the inaugural general assembly of the unincorporated association on 14 January 1989.

Ordinary members:- Eligible by possession of a doctoral degree or equivalent.

Honorary members:- Distinguished scholars selected by trustees.

Associate members:- Those who do not meet the criteria for ordinary membership but are actively involved in the pursuit of social anthropology. Associate members cannot stand for election as trustees or vote in election for trustees.

Student members:- those engaged at doctorate level study of anthropology within Europe.

None of the members of the executive committee has any beneficial interest in the company. All of the 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 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 bi-ennial conference.

The executive committee have 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.

Objectives and activities

The Charity's objects and principal activities are to:-

Advance the education of the public in social anthropology in particular but not exclusively by:

(a) promoting, undertaking and supporting research and publishing the useful results thereof;

(b) organising conferences, symposia, workshops and other like events;

and

(c) supporting and funding networks of scholars (known as scholarly networks) who are advancing the education of the public in the same, i.e. social anthropology.

Anthropology is the study of the origins of human beings and their cultures worldwide. Social anthropology is that branch of anthropology that deals with human culture and society.

The executive committee have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

A principle activity of EASA is to organise a major international conference devoted to anthropology once every two years. This is the largest gathering of social anthropologists outside North America, and is growing steadily on each occasion that it is held. In June 2012, extensive preparations having taken place throughout 2011/2012, this conference took place in Paris. The full programme for this event is still on-line and can be freely accessed at :<http://www.easaonline.org/conferences/easa2012/> The regular annual members forum took place at that time, at the location of the conference in Nanterre University.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

EXECUTIVE COMMITTEE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

In addition, EASA publishes a scholarly journal *Social Anthropology*, which is produced and distributed on our behalf by Wiley Blackwell Publishers Ltd, issued four times a year. This consists of original research articles and book reviews. Its home page may be visited at: <http://www.easaonline.org/journal.htm>.

A further activity of EASA is to encourage the formation of networks devoted to specific aspects of anthropological research, practice and theory. Information on these may be found at: <http://www.easaonline.org/networks/>.

Finally, when asked by members, the EASA Executive may lobby on behalf of anthropology and its recognition within scholarly research funding programmes, such as those sponsored by the European Union.

Financial review

EASA's income is generated through membership subscriptions, which are collected annually, through conference fees, and to a lesser extent by grants. The only regular grant contributor is the Wenner-Gren Foundation in New York. The journal makes a small positive contribution through Wiley-Blackwell obtaining institutional library subscriptions.

The administration of EASA is undertaken by a professional anthropological administrator NomadIT and EASA itself employs no staff, and owns or rents no building. The Trustees draw no money other than travel expenses at cost to attend meetings, which are usually held twice or three times during the year. It is the opinion of the Trustees that this efficient business model enables EASA to be run for the net benefit of anthropology more widely, and that the Association is financially in a sound position to meet any economic downturn.

EASA is a comparatively young organisation when compared with its two largest western counterparts; the American Anthropological Association, and the Royal Anthropological Institute. It has no building, and no assets other than the cash savings in its bank accounts, which double as a reserve. At a minimum, these are set at the cost of one major conference should it fail, and the cost of employing alternative administrative support should NomadIT for any reason no longer be available to administer the association.

Funds surplus to the everyday running of the charity are invested in savings accounts and fixed term deposits with ethical banks. It is regarded as being prudent to continue to make a small annual surplus, and reinvest the remainder in anthropological activities such as conference grants, activity grants to networks, and a book prize competition. No equities or investments are held other than the cash deposits. This position is prudently defensive in the current difficult economic climate, which shows no sign of alleviating within Europe.

On behalf of the board of executive committee

Dr Rachel Gooberman-Hill

Trustee

Dated: 14 June 2013

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES

The executive committee, who are also the directors of European Association of Social Anthropologists for the purpose of company law, is 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 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 executive committee is 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The executive committee is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the accounts comply with the Companies Act 2006. It is 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.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

INDEPENDENT EXAMINER'S REPORT

TO THE EXECUTIVE COMMITTEE OF EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

I report on the accounts of the Charity for the year ended 31 December 2012, which are set out on pages 6 to 12.

Respective responsibilities of executive committee and examiner

The executive committee, who are also the directors of European Association of Social Anthropologists for the purposes of company law, are responsible for the preparation of the accounts. The executive committee consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a for and on behalf of Friend-James Limited.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Roger Clow FCA

for and on behalf of Friend-James Limited
169 Preston Road
Brighton
East Sussex
BN1 6AG

Dated: 14 June 2013

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2012

	Notes	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £
<u>Incoming resources from generated funds</u>					
Voluntary income	2	92,502	-	92,502	59,865
Investment income	3	3,105	-	3,105	464
		95,607	-	95,607	60,329
Incoming resources from charitable activities	4	173,227	11,858	185,085	15,647
Total incoming resources		268,834	11,858	280,692	75,976
<u>Resources expended</u>					
	5				
<u>Costs of generating funds</u>					
Costs of generating voluntary income		31,904	-	31,904	22,909
<u>Charitable activities</u>					
Conference		165,623	11,858	177,481	2,256
Publications		5,422	6,260	11,682	-
Grants payable		18,218	-	18,218	15,819
Total charitable expenditure		189,263	18,118	207,381	18,075
Governance costs		9,056	-	9,056	14,908
Total resources expended		230,223	18,118	248,341	55,892
Net income/(expenditure) for the year/ Net movement in funds		38,611	(6,260)	32,351	20,084
Fund balances at 1 January 2012		183,532	6,260	189,792	169,708
Fund balances at 31 December 2012		222,143	-	222,143	189,792

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

BALANCE SHEET

AS AT 31 DECEMBER 2012

	Notes	2012 £	£	2011 £	£
Current assets					
Debtors	10	6,661		6,747	
Cash at bank and in hand		228,265		187,955	
		<u>234,926</u>		<u>194,702</u>	
Creditors: amounts falling due within one year	11	<u>(12,783)</u>		<u>(4,910)</u>	
Total assets less current liabilities		<u>222,143</u>		<u>189,792</u>	
Income funds					
Restricted funds	12		-		6,260
Unrestricted funds		<u>222,143</u>		<u>183,532</u>	
		<u>222,143</u>		<u>189,792</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 2012. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 14 June 2013

Dr Rachel Gooberman-Hill
Trustee

Company Registration No. 05181210

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2012

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

1.2 Incoming resources

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, membership subscriptions 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, 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 conferences being deferred until the conference takes place.

1.3 Resources expended

Expenditure is recognised on an accruals basis inclusive of any VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income.

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.

1.4 Foreign currency translation

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net outgoing resources.

1.5 Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

2 Voluntary income

	2012 £	2011 £
Donations and gifts	92,502	59,865

Donations and gifts consist of membership subscriptions received.

3 Investment income

	2012 £	2011 £
Interest receivable	3,105	464

4 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £
Conferences and workshops	168,311	11,858	180,169	723
Publication income	4,916	-	4,916	14,924
	173,227	11,858	185,085	15,647

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

5 Total resources expended

	Other costs £	Grant funding £	Total 2012 £	Total 2011 £
Costs of generating funds				
Costs of generating voluntary income	31,904	-	31,904	22,909
Charitable activities				
<u>Conference</u>				
Activities undertaken directly	165,623	-	165,623	2,256
Grant funding of activities	-	11,858	11,858	-
Total	165,623	11,858	177,481	2,256
<u>Publications</u>				
Activities undertaken directly	11,682	-	11,682	-
<u>Grants payable</u>				
Activities undertaken directly	566	-	566	-
Grant funding of activities	-	17,652	17,652	15,819
Total	566	17,652	18,218	15,819
	177,871	29,510	207,381	18,075
Governance costs	9,056	-	9,056	14,908
	218,831	29,510	248,341	55,892

Costs of generating voluntary income includes:

Membership administration £28,968 (2011 - £20,153)

Bank charges £972 (2011 - £1,665)

Exchange difference £1,964 (2011 - £1,091)

Management, Administration and grants payable in furtherance of the charity's objects for the public benefit include payments for:

Conference - management and administration £165,623 (2011 - £2,256)

Conference - Grants to individuals £11,858 (2011 - £nil)

Publication costs includes payments for:

Publishing expenses £1,482 (2011 - £nil)

Translation costs £6,260 (2011 - £nil)

Book Prize £3,940 (2011 - £nil)

Grants payable include payments to:

Individual scholars £17,652 (2011 - £12,987)

Network organisation £nil (2011 - £2,832)

Legal & professional re network organisations £566 (2011 - £nil)

Governance costs includes payments for:

Independent examiners fee £2,160 (2011 - £1,920)

Trustees expenses £6,829 (2011 - £11,510)

Other expenses £67 (2011 - £1,478).

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

6 Grants payable

	2012	2011
	£	£
Conference	11,858	-
Grants payable	17,652	15,819
	29,510	15,819

7 Executive Committee

None of the executive committee (or any persons connected with them) received any remuneration during the year. Travel costs amounting to £6,829 (2011: £11,510) were reimbursed to 8 (2011 - 8) members of the executive committee.

8 Employees

There were no employees during the year.

9 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.

10 Debtors

	2012	2011
	£	£
Other debtors	6,661	6,747

11 Creditors: amounts falling due within one year

	2012	2011
	£	£
Other creditors	12,783	4,910

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of grants held on trust for specific purposes:

	Balance at 1 January 2012	Movement in funds		Balance at 31 December 2012
	£	Incoming resources	Resources expended	£
Translation fund	6,260	-	(6,260)	-
	<u>6,260</u>	<u>-</u>	<u>(6,260)</u>	<u>-</u>

The translation fund has now been fully utilised publication of the work to take place in the new year when the final payment which has been accrued will become due.

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2012 are represented by:			
Current assets	231,461	3,465	234,926
Creditors: amounts falling due within one year	(9,318)	(3,465)	(12,783)
	<u>222,143</u>	<u>-</u>	<u>222,143</u>