Accounts for the year ended 31 December 2024

Accounts for year ended 31 December 2024

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CHARTERED ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL INFORMATION OF THE ASSOCIATION OF SOCIAL ANTHROPOLOGISTS OF THE UK

In accordance with our terms of engagement we have prepared for your approval the financial information of the Association of Social Anthropologists of the UK for the year ended 31 December 2024 which comprises the Income and Expenditure Account, Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

As a member firm of Chartered Accountants Ireland we are subject to it's ethical and other professional requirements which are detailed at www.charteredaccountants.ie

This report is made solely to you, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial information of the Association of Social Anthropologists of the UK and state those matters that we have agreed to state to you in this report in accorance with Technical release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Committee, for our work, or for this report.

You have approved the financial information for the year ended 31 December 2024 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

M. B. McGrady & Co Chartered Accountants Suite 2B Cadogan House 322 Lisburn Road Belfast BT9 6GH

Date:

Income and Expenditure Account for the year ended 31 December 2024

Restricted funds Note £ £ Income: Firth fund interest received - - Expenditure: 7774 1,409 Firth fund costs 7774 1,409 Unrestricted funds (774) (1,409) Unrestricted funds - - Unrestricted funds - - Unrestricted funds - - Unrestricted funds 15,993 16,635 Anthropology Matters - - Conference income surplus/(deficit) 2 (4,082) 10,154 Conference income surplus/(deficit) 2 (4,082) 13,827 28,588 Expenditure: Administration costs 11,622 10,918 662 662 662 Network costs 1,018 - - 5,015 - - 5,015 - - 5,015 - - 5,015 - - 5,015 - - - 5,015 <th></th> <th></th> <th>2024</th> <th></th> <th>2023</th>			2024		2023
Firth fund interest received - - Expenditure: 774 1,409 Surplus (deficit) on restricted funds 774 1,409 Unrestricted funds (774) (1,409) Unrestricted funds 300 15,993 16,635 Income: 15,993 16,635 16,635 Anthropology Matters - - - - Royalties/ Publishing income 1,917 1,798 1,798 1,798 1,0154 1,292 10,154 1,249	Restricted funds	Note	£		£
Expenditure: 774 1,409 Surplus (deficit) on restricted funds (774) (1,409) Unrestricted funds Income: 3 15,993 16,635 Subscriptions 15,993 16,635 Anthropology Matters - - Royalties/ Publishing income 1,917 1,798 Conference income surplus/(deficit) 2 (4,082) 10,154 Expenditure: 13,827 28,588 Expenditure: 11,622 10,918 Administration costs 11,622 10,918 Affiliations 662 662 Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82					
Firth fund costs 774 1,409 Surplus (deficit) on restricted funds (774) (1,409) Unrestricted funds Income: Subscriptions 15,993 16,635 Anthropology Matters - - - Royalties/ Publishing income 1,917 1,798 Conference income surplus/(deficit) 2 (4,082) 10,154 Expenditure: 13,827 28,588 Expenditure: 3 10,918 Administration costs 11,622 10,918 Affiliations 662 662 Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82	Firth fund interest received		-		-
Surplus (deficit) on restricted funds (774) (1,409) Unrestricted funds					
Unrestricted funds Income: Subscriptions 15,993 16,635 Anthropology Matters - - - Royalties/ Publishing income 1,917 1,798 Conference income surplus/(deficit) 2 (4,082) 10,154 Expenditure: 13,827 28,588 Expenditure: 34,000 10,918 Administration costs 11,622 10,918 Affiliations 662 662 Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82 Surplus/(Deficit) before taxation 3 - -	Firth fund costs		774		1,409
Income: Subscriptions 15,993 16,635 Anthropology Matters - - Royalties/ Publishing income 1,917 1,798 Conference income surplus/(deficit) 2 (4,082) 10,154 Expenditure: 13,827 28,588 Expenditure: 4dministration costs 11,622 10,918 Affiliations 662 662 Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82	Surplus (deficit) on restricted funds		-	(774)	(1,409)
Subscriptions 15,993 16,635 Anthropology Matters - - Royalties/ Publishing income 1,917 1,798 Conference income surplus/(deficit) 2 (4,082) 10,154 Expenditure: 13,827 28,588 Expenditure: - 10,918 Administration costs 11,622 10,918 Affiliations 662 662 Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82	Unrestricted funds				
Anthropology Matters Royalties/ Publishing income Conference income surplus/(deficit) 2 (4,082) 13,827 28,588 Expenditure: Administration costs Affiliations Affiliations Network costs 11,622 Network costs 1,018 - Bank Charges 141 - Development - Development - S,015 Publishing expenses General Accountancy 1,500 1,380 20,854 28,505 Surplus/(Deficit) on unrestricted funds Surplus/(Deficit) before taxation Taxation 3 (7,027) 82 Surplus/Conference income surplus/(deficit) 1,798 10,798 10,798 10,154 10,154 11,622 10,918 662 662 662 662 662 10,918 - 5,015 10,495 5,894 10,495 10,918					
Royalties/ Publishing income 1,917 1,798 Conference income surplus/(deficit) 2 (4,082) 10,154 Expenditure: 13,827 28,588 Expenditure: 11,622 10,918 Administration costs 11,622 662 Affiliations 662 662 Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -	•		15,993		16,635
Conference income surplus/(deficit) 2 (4,082) 10,154 Expenditure: 13,827 28,588 Expenditure: 3,827 28,588 Administration costs 11,622 10,918 Affiliations 662 662 Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -			-		-
Expenditure: 13,827 28,588 Administration costs 11,622 10,918 Affiliations 662 662 Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -	-	re-side			
Expenditure: Administration costs 11,622 10,918 Affiliations 662 662 Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -	Conference income surplus/(deficit)	2	(4,082)	40.00	
Administration costs 11,622 10,918 Affiliations 662 662 Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -				13,827	28,588
Affiliations 662 662 Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -	•		11 (00		10.010
Network costs 1,018 - Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -					
Bank Charges 141 - Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -					662
Development - 5,015 Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds (7,027) 82 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -			•		-
Publishing expenses 5,894 10,495 General 18 36 Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds 20,854 28,505 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -			141		5.015
General Accountancy 18 1,500 36 1,380 Surplus/(Deficit) on unrestricted funds 20,854 28,505 28,505 Surplus/(Deficit) before taxation (7,027) 82 82 Taxation 3 -	•		- - 204		
Accountancy 1,500 1,380 Surplus/(Deficit) on unrestricted funds 20,854 28,505 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -					
Surplus/(Deficit) on unrestricted funds 20,854 28,505 Surplus/(Deficit) before taxation (7,027) 82 Taxation 3 - -					
Surplus/(Deficit) on unrestricted funds Surplus/(Deficit) before taxation Taxation (7,027) 82 (7,027) 82	Accountancy		1,300	20.954	
Surplus/(Deficit) before taxation Taxation (7,027) 82 -	Complex//Deficit) on appropriated funds		-		
Taxation 3	Surplus/(Deficit) on unrestricted funds		-	(7,027)	02
	• '			(7,027)	82
Surplus/(Deficit) after taxation $(7,027)$ 82		3	_	- /= 00=1	
	Surplus/(Deficit) after taxation		:	(7,027)	82

Balance Sheet as at 31 December 2024

Current assets Co-operative membership account Debtors	Note -	2024 £ 113,356 - 113,356	2023 £ 121,097 121,097
Current liabilities Creditors and accrued expenses	4 -	(1,440)	(1,380)
Net assets	=	111,916	119,717
Represented by reserves: Unrestricted general fund Restricted fund	5	91,242 20,674 111,916	98,269 21,448 119,717

Signed:

Chika Watanabe

Treasurer

Date:

Notes to the accounts for year ended 31 December 2024

1 Accounting policies

Basis of accounting:

The accounts are prepared under the historical cost convention and in accordance with Generally Accepted Accounting Practice [UK GAAP]

Income from membership subscriptions is accounted for on a cash-received basis.

2	Conference	2024	2023	
		£	£	
	Income	-	116,910	
	Expenditure	4,082	106,756	
	Surplus/(Deficit)	(4,082)	10,154	
3	Taxation	2024	2023	
		£	£	
	Corporation tax payable on deposit interest	-	-	
4	Creditors and accrued expenses	2024	2023	
	•	£	£	
	Corporation tax	-	-	
	Accountancy fees	1,440	1,380	
	Conference expenses	-		
	•	1,440	1,380	
5	Reserves	Total	Unrestricted	Restricted
Ü	10001100		General Fund	Firth Fund
		£	£	£
	Opening balances 01/01/2024	119,717	98,269	21,448
	Deficit for the year	(7,027)	(7,027)	-
	Expenditure in the year	(774)	-	(774)
	Closing balances 31/12/2024	111,916	91,242	20,674

The Firth Centenary Fund was set up to (a) establish an annual Firth Lecture and (b) to assist young scholars.