REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
EUROPEAN SURVEY RESEARCH ASSOCIATION

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA
EUROPEAN SURVEY RESEARCH ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Page
Report of the Trustees 1 to 3
Independent Examiner's Report 4
Statement of Financial Activities 5
Balance Sheet 6
Notes to the Financial Statements 7 to 10
Detailed Statement of Financial Activities 11
The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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**

**Objectives and aims**

The advancement of education for the public benefit in the subject of survey research in particular but not exclusively by holding conferences, producing journals and other educational materials and by such other means as the trustees may determine.

The journal is edited by Ulrich Kohler of the University of Potsdam, Germany. The editor is supported by a multi-national panel of Associate Editors:

https://ojs.ub.uni-konstanz.de/srm/about/editorialTeam

ESRA’s peer-reviewed journal aims to be a high quality scientific publication that will be of interest to researchers in all disciplines involved in the design, implementation and analysis of surveys.

The URL of the journal is: https://ojs.ub.uni-konstanz.de/srm/

ESRA organises an international conference every two years. The last conference was held in 2021, as an online event due to the COVID-19 pandemic. (https://www.europeansurveyresearch.org/conferences/ESRA2021).

The conference was held over four days, with c.350 attendees registered.

ESRA also contributes to the organisation of smaller-scale conferences in years when its biennial conference does not take place.

ESRA also run an online mailing list - ESRAnet. This is an email discussion list where members can connect with colleagues to seek advice, share experiences and get the latest news about survey research in Europe. All ESRA members are automatically subscribed to ESRAnet on joining the association.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During 2021 ESRA have published 3 standard issues of the journal Survey Research Methods, containing 18 high-quality, peer-reviewed articles.

As well as this, the biennial conference was held, as an online event due to the COVID-19 pandemic. (https://www.europeansurveyresearch.org/conferences/ESRA2021).

The conference was held over four days, with c.350 attendees registered.

ESRAnet continues to be a valuable source of information and support for ESRA members.

**FINANCIAL REVIEW**

**Principal funding sources**

The principal sources of funding during years when there is no conference is the annual membership fee. During years when there is a conference, the principal sources of funding are membership fees, registration fees and sponsorship.

**Reserves policy**

The trustees are committed to maintaining reserves that will cover at least one year’s operating costs as well as covering potential cashflow requirements during years where there is a conference.

At 31st December 2021, the charity held £242,779 in reserves which is in line with the reserves policy as it can cover at least one year’s operating costs.
STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a constitution, and constitutes an association.

Recruitment and appointment of new trustees
Trustees are appointed by the president, taking into account their skills and expertise.

Organisational structure
Charity is managed by a Committee and reports to a General Assembly of the members of the Association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1150506

Principal address
University of Southampton
Southampton
Hampshire
SO17 1BJ

Trustees
G Durrant (resigned 9/7/2021)
DR C Roberts (resigned 9/7/2021)
Dr T Yan
Dr A Scherpenzeel (resigned 9/7/2021)
Dr U Kohler
Dr S Eckman (resigned 9/7/2021)
Dr V Lomazzi
Dr K Thomas (resigned 7/5/2021)
Dr T Smith
S Steinmetz
Dr V Toepoel
Dr E Gilbert
Dr A Kirchner
Dr M Haan
Dr S Douhou
Dr A Gaia (appointed 9/7/2021)
Dr O Mazlovskaya (appointed 9/7/2021)
Dr D Seddig (appointed 9/7/2021)
Dr M Bergmann (appointed 9/7/2021)
Dr A Wenz (appointed 9/7/2021)
Professor R Fitzgerald (appointed 9/7/2021)

Independent Examiner
Leanne Leverington ACA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

COMMENCEMENT OF ACTIVITIES
The charity commenced its charitable activities on 2nd November 2012.
EUROPEAN SURVEY RESEARCH ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Approved by order of the board of trustees on ................................. and signed on its behalf by:

Dr E Gilbert - Trustee
Independent examiner's report to the trustees of European Survey Research Association

I report to the charity trustees on my examination of the accounts of European Survey Research Association (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Leanne Leverington ACA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: .............................................
## European Survey Research Association
### Statement of Financial Activities
#### For the Year Ended 31 December 2021

<table>
<thead>
<tr>
<th>Notes</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted fund £</td>
<td>Total funds £</td>
</tr>
<tr>
<td><strong>Income and Endowments from</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>10,532</td>
<td>458</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>36,267</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>46,799</td>
<td>458</td>
</tr>
<tr>
<td><strong>Expenditure on</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td>46,545</td>
<td>25,313</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net Income/(Expenditure)</strong></td>
<td>254</td>
<td>(24,855)</td>
</tr>
<tr>
<td><strong>Reconciliation of Funds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total funds brought forward</td>
<td>242,525</td>
<td>267,380</td>
</tr>
<tr>
<td><strong>Total Funds Carried Forward</strong></td>
<td>242,779</td>
<td>242,525</td>
</tr>
</tbody>
</table>

The notes form part of these financial statements
## BALANCE SHEET
### 31 DECEMBER 2021

<table>
<thead>
<tr>
<th>Notes</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted fund</td>
<td>Total funds</td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Debtors 4</td>
<td>14,122</td>
<td>14,234</td>
</tr>
<tr>
<td>Cash at bank</td>
<td>231,057</td>
<td>233,291</td>
</tr>
<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td>245,179</td>
<td>247,525</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS LESS CURRENT LIABILITIES</strong></td>
<td>245,179</td>
<td>247,525</td>
</tr>
<tr>
<td><strong>ACCRUALS AND DEFERRED INCOME</strong> 5</td>
<td>(2,400)</td>
<td>(5,000)</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td>242,779</td>
<td>242,525</td>
</tr>
<tr>
<td><strong>FUNDS</strong> 6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>242,779</td>
<td>242,525</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td>242,779</td>
<td>242,525</td>
</tr>
</tbody>
</table>

The financial statements were approved by the Board of Trustees and authorised for issue on ............................................. and were signed on its behalf by:

.............................................
E Gilbert - Trustee

The notes form part of these financial statements
1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Subscription income is recognised on receipt.

Sponsorship income is recognised in the year that the sponsored event took place.

Educational conference fees are recognised at the point the conference took place.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Going concern
The charity has prepared these accounts on a going concern basis, however there are material uncertainties in respect of COVID-19 and the trustees have taken into consideration the existing and potential effects of coronavirus on the activities of the charity in the future.
2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted fund

<table>
<thead>
<tr>
<th>Incomes and Endowments From</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations and legacies</td>
<td>458</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditure on Charitable activities</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charitable activity</td>
<td>25,313</td>
</tr>
</tbody>
</table>

NET INCOME/(EXPENDITURE)

(24,855)

Reconciliation of Funds

Total funds brought forward

267,380

TOTAL FUNDS CARRIED FORWARD

242,525

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other debtors</td>
<td>14,122</td>
<td>14,234</td>
</tr>
</tbody>
</table>

5. ACCRUALS AND DEFERRED INCOME

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accruals and deferred income</td>
<td>2,400</td>
<td>5,000</td>
</tr>
</tbody>
</table>
6. **MOVEMENT IN FUNDS**

<table>
<thead>
<tr>
<th></th>
<th>At 1/1/21</th>
<th>Net movement in funds</th>
<th>At 31/12/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td>242,525</td>
<td>254</td>
<td>242,779</td>
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<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td>242,525</td>
<td>254</td>
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</tbody>
</table>

Net movement in funds, included in the above are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Incoming resources</th>
<th>Resources expended</th>
<th>Movement in funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td></td>
<td></td>
<td></td>
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<td>46,799</td>
<td>(46,545)</td>
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**Comparatives for movement in funds**

<table>
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<tr>
<th></th>
<th>At 1/1/20</th>
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<th>At 31/12/20</th>
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<td><strong>Unrestricted funds</strong></td>
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<th>Resources expended</th>
<th>Movement in funds</th>
</tr>
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<tbody>
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<td><strong>Unrestricted funds</strong></td>
<td></td>
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<td>(25,313)</td>
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<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td>458</td>
<td>(25,313)</td>
<td>(24,855)</td>
</tr>
</tbody>
</table>
7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.
## INCOME AND ENDOWMENTS

**Donations and legacies**
- Subscriptions: £10,532 (£458)

**Charitable activities**
- Educational conference income: £24,975 (£-)
- Sponsorship income: £11,292 (£-)

**Total incoming resources**: £36,267 (£-)

## EXPENDITURE

**Charitable activities**
- Articles and publications: £13,201 (£11,402)
- Computer costs: £119 (£-)
- Website costs: £7,757 (£6,970)
- Bank and merchant account fees: £2,063 (£882)
- Exchange rate: £397 (£(205))
- Travel: (£-) (£350)
- Educational conference costs: £12,839 (£-)
- Professional fees: £753 (£696)
- Administration: £6,154 (£3,218)

**Total resources expended**: £46,545 (£25,313)

**Support costs**
- **Governance costs**
  - Accountancy and legal fees: £3,262 (£2,000)

**Total resources expended**: £46,545 (£25,313)

**Net income/(expenditure)**: £254 (£(24,855))

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This page does not form part of the statutory financial statements