THE BRITISH MOROCCAN SOCIETY

England & Wales · Charity number 1111703

Details

Status	Registered
Legal form	Charitable company
Company number	05460115
Registered	2005-10-17
Register	View on the Charity Commission register

Contact

Address	2nd Floor 33 Newman St London
Phone	02087423911
Email	admin@britishmoroccansociety.org
Website	www.britishmoroccansociety.org

Activities

Objects: 3.1 TO ADVANCE THE EDUCATION OF THE PEOPLES OF GREAT BRITAIN AND MOROCCO;3.2 TO RELIEVE CHARITABLE NEEDS INCLUDING THE RELIEF OF POVERTY, SICKNESS AND OLD AGE OF PEOPLE LIVING IN MOROCCO.

Activities: Providing a forum in which people with an interest in Morocco can meet to talk about the country and learn more about it; helping a number of charities in Morocco.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** GREAT BRITAIN AND MOROCCO.
- Morocco

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£112,927	£124,096	-	-
2024-09-30	£303,528	£311,385	-	-
2023-09-30	£95,000	£85,000	-	-
2022-09-30	£57,503	£62,663	-	-
2021-09-30	£7,024	£21,002	-	-
2020-09-30	£28,546	£24,318	-	-

Trustees

Name	Role	Appointed
Graham Victor Lyon	Chair	2026-01-01
ALI BAHAIJOUB		
ALI KASMI		
ANTHONY MICHAEL LAYDEN		
BENEDICTE CLARKSON		
JOHN BENJAMIN WOLFE		2026-01-01
Laila Saleem AGHA		2026-01-01

Accounts

Company registration number: 05460115
Charity registration number: 1111703

Annual report and unaudited financial statements

for the year ended 30 September 2025

for

THE BRITISH MOROCCAN SOCIETY

(limited by guarantee)

THE BRITISH MOROCCAN SOCIETY
(limited by guarantee)

Contents page
for the year ended 30 September 2025

THE BRITISH MOROCCAN SOCIETY
(limited by guarantee)

Trustees' report
for the year ended 30 September 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. 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 purpose of the British Moroccan Society (BMS) is to create opportunities for social, cultural, educational, business and charitable activities, continuing to contribute to the strong relations started 800 years ago between the UK and Morocco.
Aims
The BMS aims to foster:

Knowledge of Morocco in the UK and vice-versa
Interest in Moroccan and British culture and art and the development of cultural exchange between the two countries
Social contacts between those interested in the two kingdoms
Commercial, economic and touristic links and exchanges
Educational collaborations and connections
Events to raise money for charitable causes in Morocco

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

Achievements and performance

Charitable activities

Objectives of the BMS achieved through events, activities, and fund-raising were:
Number of members increased especially among young professionals and university students.
Growing number of cultural organisations and festivals in UK and Morocco collaborating or partnering with the BMS.
Regular, well organised, enjoyable, interesting events; good socialising and networking opportunities.
Commitment and small donations to worthy charitable causes in Morocco.
A particular focus was on charitable activities to tackle the devastating earthquake in Morocco.

Financial review

Financial position

A contingency fund of £10,000 is retained in a NatWest Business Reserve Account. The Trustees 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.

Principal risks and uncertainties

Trustees' report - continued
for the year ended 30 September 2025

Structure, governance and management

Governing document

The Charity is a company limited by guarantee and has no share capital.
The Directors have no interest in the members' funds.
The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Dr Ali Bahaijoub
Benedicte Clarkson
Ali Kasmi
Anthony Layden
Lord Francis Newall
Dr Hansdev Patel
Graham McCulloch
Mike Wood
John Wolfe

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The Trustees 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. The Trustees' report was approved by the Board of Trustees.

Reference and administrative details

Company registration number

05460115

Charity registration number

1111703

Trustees

The trustees shown below have held office during the period from 1 October 2024 to the date of this report.

Dr A BAHAIJOUB
Other B Clarkson
Other A Kasmi
Other A Layden
Other L Newall
Dr H Patel
Other G McCulloch
Other M Wood
Other J Wolfe

Reference and administrative details - continued

Registered office

2nd Floor
33 Newman Street
London
London
W1T 1PY

Independent examiners

SGS & Co Accountants & Business consultants LTD
72
Spitfire road
Southam
CV47 1AD
United Kingdom

Company registration number: 05460115
Charity registration number: 1111703
Trustees — the trustees shown below have held office during the period from 1 October 2023 to the date of this report:
Dr A Bahaijoub, B Clarkson, A Kasmi, A Layden, L Newall, Dr H Patel, G McCulloch, M Wood, J Wolfe
Registered office:
2nd Floor, 33 Newman Street, London, W1T 1PY
Independent examiners:
SGS & Co Accountants & Business consultants LTD, 72 Spitfire Road, Southam, CV47 1AD, United Kingdom

This report was approved by the trustees on 16 July 2026 and signed on their behalf by:

Dr A BAHAIJOUB, Trustee
16 July 2026

Independent examiner’s report to the trustees of THE BRITISH MOROCCAN SOCIETY

I report on the accounts of THE BRITISH MOROCCAN SOCIETY (the “charitable company”) for the year ended 30 September 2025.

Responsibilities and basis of report

As trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (“the 2006 Act”).

Having satisfied myself that the accounts of the charitable company 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 charitable company’s accounts carried out under section 145 of the Charities Act2011 (“the 2011 Act”) and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under 145(5)(b) of the 2011 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 charitable company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts 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 accounts 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 accounts to be reached.

Gabriele Schiavone
SGS & Co Accountants & Business consultants LTD
72
Spitfire road
Southam
CV47 1AD
United Kingdom

Date: 16 July 2026

THE BRITISH MOROCCAN SOCIETY
(limited by guarantee)

Statement of financial activities
for the year ended 30 September 2025

	Note	2025 Unrestricted funds £	2024 Total funds £
Income from:			
Donations and legacies	3	42,595	235,721
Charitable activities	4	70,332	67,807
Total		112,927	303,528
Expenditure on:			
Charitable activities	5	(124,886)	(308,103)
Net movement in funds		(11,959)	(4,575)
Reconciliation of funds:			
Total funds brought forward		124,887	129,462
Total funds carried forward		112,928	124,887

THE BRITISH MOROCCAN SOCIETY
(limited by guarantee)

Balance sheet
as at 30 September 2025

			2025		2024
	Note	**£**	**£**	**£**	**£**
Current assets					
Cash at bank and in hand	12	112,928		124,887	
			112,928		124,887
Net current assets			112,928		124,887
NET ASSETS			**112,928**		**124,887**
The funds of the charity:					
Unrestricted funds			112,928		124,887
TOTAL FUNDS	13		**112,928**		**124,887**

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 30 September 2025.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities to comply with the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the Board of trustees and authorised for issue on 16 July 2026 and signed on its behalf by:

Dr A BAHAIJOUB, Trustee
16 July 2026

Notes to the financial statements
for the year ended 30 September 2025

1 Statutory information

THE BRITISH MOROCCAN SOCIETY is a charitable company registered in England and Wales. Its company registration number is 05460115 and its charity registration number is 1111703. The charitable company is limited by guarantee. Its registered office is 2nd Floor, 33 Newman Street, London, London, W1T 1PY.

2 Accounting policies

Basis of preparing the financial statements

These financial statements of the charitable company, 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)', the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

Going concern

In preparing these financial statements, the trustees have assessed whether there are any material uncertainties related to events or conditions that cast significant doubt upon the charitable company's ability to continue as a going concern. In making this assessment, the trustees take into account all available information about the future which is at least 12 months from the date that the financial statements are authorised for issue.

The trustees consider that the charitable company has adequate resources to continue in business for the foreseeable future and that it is appropriate to adopt the going concern basis in preparing the financial statements.

Income

All income is recognised in the Statement of financial activities once the charitable company has entitlement to the funds, it is probable that the income will be received and and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

Notes to the financial statements - continued
for the year ended 30 September 2025

2 Accounting policies - continued

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 charitable company. 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.

3 Income from donations and legacies

	2025	2024
	Unrestricted funds	Total funds
	£	£
Gifts	(1)	-
Donations	42,596	235,721
	42,595	235,721

4 Income from charitable activities

	2025	2024
	Unrestricted funds	Total funds
	£	£
Charitable Activities	70,332	67,807

	2025	2024
	Unrestricted funds	Total funds
	£	£
Membership	3,026	3,800
Events	67,306	64,007
	70,332	67,807

Notes to the financial statements - continued
for the year ended 30 September 2025

5 Expenditure on charitable activities

Analysis by type of fund

	2025 Unrestricted funds £	2024 Total funds £
Charitable Activities	124,886	308,103

Analysis by type of expenditure

	2025 Direct costs (see note 6) £	2024 Total £
Charitable Activities	124,886	308,103
	124,886	308,103

6 Direct costs

	2025 Unrestricted funds £	2024 Total funds £
Other costs	124,886	305,088

7 Support costs

Support costs, grouped by function, are apportioned to activities as follows:

	2025 £	2024 Total £
Charitable Activities	-	3,015

Support costs, grouped by function, are analysed as follows:

	2025 £	2024 Total £
Other costs	-	3,015

Notes to the financial statements - continued
for the year ended 30 September 2025

8 Independent examiner's remuneration

	2025	2024
	£	£
Fees paid to the charitable company's independent examiner for:		

9 Trustees' remuneration and expenses

The trustees did not receive any remuneration or other benefits in either year.

Trustees' expenses

No trustee was reimbursed for expenses incurred in either year.

10 Employees

During the year the average number of employees was Nil (2024 - Nil).

No employees received emoluments exceeding £60,000 in either year.

11 Comparatives for the Statement of financial activities

	Unrestricted funds £
Income from:	
Donations and legacies	235,721
Charitable activities	67,807
Total	303,528
Expenditure on:	
Charitable activities	(308,103)
Net movement in funds	(4,575)
Reconciliation of funds:	
Total funds brought forward	129,462
Total funds carried forward	124,887

12 Cash at bank and in hand

	2025 £	2024 £
Bank deposit accounts	112,928	124,887

13 Movement in funds

	At 1 October 2024 £	Income £	Expenditure £	At 30 September 2025 £
Unrestricted funds				
General fund	124,887	112,927	(124,886)	112,928

Comparatives for movement in funds

	At 1 October 2023 £	Income £	Expenditure £	At 30 September 2024 £
Unrestricted funds				
General fund	129,462	303,528	(308,103)	124,887

	At 1 October 2023 £	Income £	Expenditure £	At 30 September 2024 £
Total funds	129,462	303,528	(308,103)	124,887

14 Analysis of net assets

At 30 September 2025

	Unrestricted funds £
Current assets	
Cash at bank and in hand	112,928
Net assets	112,928

14 Analysis of net assets - continued

At 30 September 2024

	Unrestricted funds £
Current assets	
Cash at bank and in hand	124,887
Net assets	124,887

The detailed statement of financial activities which follows is for information purposes only.

It does not form part of the statutory financial statements.

THE BRITISH MOROCCAN SOCIETY
(limited by guarantee)

Detailed statement of financial activities
for the year ended 30 September 2025

		2025		2024
	£	£	£	£
INCOME				
Donations and legacies				
Gifts	(1)		-	
Donations	42,596		235,721	
		42,595		**235,721**
Charitable activities				
Membership	3,026		3,800	
Events	67,306		64,007	
		70,332		**67,807**
Total income		**112,927**		**303,528**
EXPENDITURE				
Charitable activities				
Sundries	846		-	
Bank charges	109		158	
Events	22,225		34,695	
IT expenses	701		522	
Accounting Adjustment	-		(3,280)	
Transport and postage	1,005		11,828	
Donation to charities	100,000		261,165	
Freelancer fee	-		3,015	
		(124,886)		**(308,103)**
Total expenditure		**(124,886)**		**(308,103)**
NET EXPENDITURE		**(11,959)**		**(4,575)**

This page does not form part of the statutory financial statements.

Detailed statement of financial activities - continued
for the year ended 30 September 2025

		2025		2024
	£	£	£	£
SUPPORT COSTS				
Other		-		3,015
TOTAL SUPPORT COSTS		-		3,015

This page does not form part of the statutory financial statements.

Accounts

Registered Number 05460115

THE BRITISH MOROCCAN SOCIETY

Micro-entity Accounts

30 September 2024

THE BRITISH MOROCCAN SOCIETY **Registered Number 05460115**

Micro-entity Balance Sheet as at 30 September 2024

	Notes	*2024*	*2023*
		£	*£*
Current Assets		124,887	122,873
Prepayments and accrued income		-	14,537
Creditors: amounts falling due within one year		0	(7,948)
Net current assets (liabilities)		124,887	129,462
Total assets less current liabilities		124,887	129,462
Total net assets (liabilities)		124,887	129,462
Reserves		124,887	129,462

- For the year ending 30 September 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 17 December 2024

And signed on their behalf by:
Dr Ali Bahaijoub, Director
John Wolfe, Michael David Wood, Laila Agha, Director

Notes to the Micro-entity Accounts for the period ended 30 September 2024

1 Employees

	2024	*2023*
Average number of employees during the period	0	0

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/10/2023 Period start date To 30 /09/2024
Period end date

Charity name: The British-Moroccan Society

Charity registration number: 1111703

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**To promote Interest in Moroccan culture, art and the development of cultural exchange between the two Kingdoms. To foster economic links and raise funds for charitable institutions.**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts..	Para 1.17 and 1.19	**Talks on topics related to Morocco and UK, book launches, gala dinners, House of Lords tea party, trips to visit charities in Morocco, wine and food tasting events.**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**Yes, they have.**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**Contributed significantly to alleviate the suffering of victims of the Earthquake that struck regions in the Atlas Mountains in Morocco last year; Built two learning centres for pre-school children in the Atlas Mountains to be inaugurated in September 2025; Help small charities in Morocco including diabetic children, disabled children; Help dig wells to bring water to villages; contribute to the centre for the blind; centres for mentally handicapped children and abandoned babies; contribute to Mother Theresa charity Missions in Tangier and Casablanca and homes for the elderly; contribute to Centres for down syndrome children.**

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**The Charity ended the period in a strong position with current assets of £124,887**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**The Charity is run by volunteers, has no premises and minimal overhead. £10,000 of reserves are ringfenced for emergencies. The source of these funds is a historic donation by His Majesty King Hassan II of Morocco's state visit to the UK in July 1987.**
Amount of reserves held	Para 1.22	**£10,000**
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	**Society Rules adopted in 1978**
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	**The Charity is constituted as a company limited by guarantee. Registered number 05460115**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Trustees are coopted to bring in individuals with complimentary skills, expertise and experience.**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	British Moroccan Society
Other name the charity uses	
Registered charity number	1111703
Charity's principal address	The British Moroccan Society, C/O 2nd Floor, 33 Newman Street, London W1T 1PY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mike Wood	Chairman		
2	Dr Ali Bahaijoub	Vice-Chairman		
3	Anthony Layden	Ex-Chairman and ambassador		
4	John Wolfe	Treasurer		
5	Laila Agha	Honorary Secretary		
6	Ali Kasmi	Ex-Director of Moroccan Tourist Office		
7	Dr Han Patel	Ex-Treasurer		
8	Lord Newall, DL	Ex-Chairman		
9	Benedicte Clarkson	Ex-Hon. Secretary		
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
Mike Wood		
Ali Bahaijoub		
John Wolfe		
Laila Agha		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		Dr Ali Bahaijoub A. Bahaijoub
Full name(s)	Michael David Wood Chairman	Ali Bahaijoub Vice-Chairman
Position (eg Secretary, Chair, etc)		
Date	24 July 2025	

Accounts

Charity Registration No: 1111703
Company Registration No: 05460115

THE BRITISH MOROCCAN SOCIETY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Contents

Trustees	Dr A Bahaijoub Benedicte Clarkson Ali Kasmi Anthony Layden Lord Francis Newall Dr Hansdev Patel Graham McCulloch
Charity Number	1111703
Principal Address	205 Lavender Hill London SW11 5TB
Accountants	TaxAssist Accountants Victoria 83 Victoria Street London SW1H 0HW

The Trustees present their report and the financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities
The purpose of the British Moroccan Society (BMS) is to create opportunities for social, cultural, educational, business and charitable activities, continuing to contribute to the strong relations started 800 years ago between the UK and Morocco.

Aims
The BMS aims to foster:

- Knowledge of Morocco in the UK and vice-versa
- Interest in Moroccan and British culture and art and the development of cultural exchange between the two countries
- Social contacts between those interested in the two kingdoms
- Commercial, economic and touristic links and exchanges
- Educational collaborations and connections
- Events to raise money for charitable causes in Morocco

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

Achievements and performance
Objectives of the BMS achieved through events, activities, and fund-raising were:

Number of members increased especially among young professionals and university students.
Growing number of cultural organisations and festivals in UK and Morocco collaborating or partnering with the BMS
Regular, well organised, enjoyable, interesting events; good socialising and networking opportunities
Commitment and small donations to worthy charitable causes in Morocco.

TaxAssist Accountants (London SW1) managed the Society's book-keeping; accounts effectively and efficiently managed.

Financial review
A contingency fund of £10,000 is retained in a NatWest Business Reserve Account. The Trustees 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.

Structure, governance and management
The Charity is a company limited by guarantee and has no share capital.
The Directors have no interest in the members' funds.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

- Dr Ali Bahaijoub
- Benedicte Clarkson
- Ali Kasmi
- Anthony Layden
- Lord Francis Newall
- Dr Hansdev Patel
- Graham McCulloch
- Mike Wood
- John Wolfe

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The Trustees 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. The Trustees' report was approved by the Board of Trustees.

On behalf of the board
A. Bahaijoub

Dr Ali Bahaijoub
28/05/2024

I report on the accounts of the Charity for the year ended 30 September 2023, which are set out on pages 4 to 9.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of The British Moroccan Society for the purposes of company law, are responsible for the preparation of the accounts. The Trustees 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.

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

(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.

Martin Thomas FCA

TaxAssist Accountants Victoria
83 Victoria Street
London
SW1H 0HW

28/05/2024

The British Moroccan Society
Statement of Financial Activities
For The Year Ended 30 September 2023

	Notes	2023 £	2022 £
Income from			
Donations and legacies	**2**	25,054	1,326
Charitable activities	**3**	69,993	56,177
Total income		**95,047**	**57,503**
Expenditure on:			
Charitable activities	**5**	(84,729)	(62,663)
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		10,318	(5,160)
Other recognised gains and losses			
Other interest receivable and similar income	**9**	(1,367)	(576)
Net movement in funds		8,951	(5,736)
Fund balances at 1 October 2022		120,511	126,247
Fund balances at 30 September 2023		129,462	120,511

The notes on pages 6 to 9 form part of these financial position.

The British Moroccan Society
Statement of Financial Position
As at 30 September 2023

		2023		2022	
	Notes	**£**	**£**	**£**	**£**
Current assets	10	14,537		27,285	
Cash at bank and in hand		122,873		110,347	
		137,410		137,632	
Current Liabilities	11	(7,948)		(17,121)	
NET CURRENT ASSETS			129,462		120,511
INCOME FUNDS					
Unrestricted funds			129,462		120,511
			129,462		120,511

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records for the preparation of accounts.

The financial statements were approved by the Trustees on 01st April 2023.

On behalf of the board

A. Bahaijoub

Dr Ali Bahaijoub
28/05/2024

1. Accounting Policies

Charity information

The British Moroccan Society is a registered charity at the charities commission.

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016). 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2. Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.3. 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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.4 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 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 trade and other receivables 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 trade and other payables 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 payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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

2. Donations and legacies

	2023	2022
	£	£
Donations and gifts	25,054	1,326
	25,054	**1,326**

3. Charitable activities

	2023	2022
	£	£
Memberships and Subscriptions	7,425	4,627
Events	55,145	47,907
Auctions and Raffles	7,424	3,643
	69,993	**56,177**

4. Investments

	2023	2022
	£	£
Interest receivable	-	-

5. Charitable activities on expenditure

	2023	2022
	£	£
Freelancer fees	4,365	3,020
Bank Charges	188	156
Charitable Causes	43,857	23,981
Events	34,004	33,761
IT Expenses	762	546
	83,175	61,463
Share of governance costs (see note 6)	1,554	1,200
	84,729	62,663

6. Support costs

	2023	2022	Basis of allocation
	£	£	
Accountancy	1,554	1,200	Governance

7. Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

8. Employees

There were no employees during the year.

9. Other gains or losses

	2023	2022
	£	£
Foreign exchange (gains) and losses	1,367	576

10. Current assets

	2023	2022
	£	£
Accrued income	-	23,997
Prepayments	14,537	3,288
	14,537	27,285

11. Current liabilities

	2023	2022
	£	£
Advance received	4,500	4,500
Accruals and deferred income	3,448	12,621
	7,948	**17,121**

Accounts

Charity Registration No: 1111703
Company Registration No: 05460115

THE BRITISH MOROCCAN SOCIETY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Contents

Trustees	Dr A Bahaijoub Benedicte Clarkson Ali Kasmi Anthony Layden Lord Francis Newall Dr Hansdev Patel Graham McCulloch
Charity Number	1111703
Principal Address	205 Lavender Hill London SW11 5TB
Accountants	TaxAssist Accountants Victoria 83 Victoria Street London SW1H 0HW

The British Moroccan Society
Trustees' Report
For The Year Ended 30 September 2022

The Trustees present their report and the financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities
The purpose of the British Moroccan Society (BMS) is to create opportunities for social, cultural, educational, business and charitable activities, continuing to contribute to the strong relations started 800 years ago between the UK and Morocco.

Aims
The BMS aims to foster:

- Knowledge of Morocco in the UK and vice-versa
- Interest in Moroccan and British culture and art and the development of cultural exchange between the two countries
- Social contacts between those interested in the two kingdoms
- Commercial, economic and touristic links and exchanges
- Educational collaborations and connections
- Events to raise money for charitable causes in Morocco

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

Achievements and performance
Objectives of the BMS achieved through events, activities, and fund-raising were:

Number of members increased especially among young professionals and university students.
Growing number of cultural organisations and festivals in UK and Morocco collaborating or partnering with the BMS
Regular, well organised, enjoyable, interesting events; good socialising and networking opportunities
Commitment and small donations to worthy charitable causes in Morocco.

TaxAssist Accountants (London SW1) managed the Society's book-keeping; accounts effectively and efficiently managed.

Financial review
A contingency fund of £10,000 is retained in a NatWest Business Reserve Account. The Trustees 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.

Structure, governance and management
The Charity is a company limited by guarantee and has no share capital.
The Directors have no interest in the members' funds.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

- Dr Ali Bahaijoub
- Benedicte Clarkson
- Ali Kasmi
- Anthony Layden
- Lord Francis Newall
- Dr Hansdev Patel
- Graham McCulloch
- Mike Wood
- John Wolfe

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The Trustees 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. The Trustees' report was approved by the Board of Trustees.

On behalf of the board

A.Bahaijoub

Dr A Bahaijoub
27/06/2023

I report on the accounts of the Charity for the year ended 30 September 2022, which are set out on pages 4 to 9.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of The British Moroccan Society for the purposes of company law, are responsible for the preparation of the accounts. The Trustees 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.

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

(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.

Martin Thomas FCA

TaxAssist Accountants Victoria
83 Victoria Street
London
SW1H 0HW

27/06/2023

The British Moroccan Society
Statement of Financial Activities
For The Year Ended 30 September 2022

	Notes	2022 £	2021 £
Income from			
Donations and legacies	**2**	1,326	-
Charitable activities	**3**	56,177	6,989
Investments	**4**	-	35
Total income		**57,503**	**7,024**
Expenditure on:			
Charitable activities	**5**	(62,663)	(21,002)
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		(5,160)	(13,978)
Other recognised gains and losses			
Other interest receivable and similar income	**9**	(576)	-
Net movement in funds		(5,736)	13,978
Fund balances at 1 October 2021		126,247	140,225
Fund balances at 30 September 2022		120,511	126,247

The notes on pages 6 to 9 form part of these financial position.

The British Moroccan Society
Statement of Financial Position
As at 30 September 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets	**10**	**27,285**			
Cash at bank and in hand		**110,347**		**127,687**	
		137,632		**127,687**	
Current Liabilities	**11**	**(17,121)**		**(1,440)**	
NET CURRENT ASSETS			**120,511**		**126,247**
INCOME FUNDS					
Unrestricted funds			**120,511**		**126,247**
			120,511		**126,247**

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records for the preparation of accounts.

The financial statements were approved by the Trustees on 01st April 2022.

On behalf of the board

A.Bahaijoub

Dr A Bahaijoub
27/06/2023

1. Accounting Policies

Charity information

The British Moroccan Society is a registered charity at the charities commission.

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016). 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2. Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.3. 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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.4 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 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 trade and other receivables 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 trade and other payables 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 payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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

2. Donations and legacies

	2022	2021
	£	£
Donations and gifts	1,326	-
	1,326	**-**

3. Charitable activities

	2022	2021
	£	£
Memberships and Subscriptions	4,627	6,989
Events	47,907	-
Auctions and Raffles	3,643	
	56,177	**6,989**

4. Investments

	2022	2021
	£	£
Interest receivable	-	35

5. Charitable activities on expenditure

	2022	2021
	£	£
Freelancer fees	3,020	1,200
Printing, postage and stationery	-	88
Bank Charges	156	130
Charitable Causes	23,981	18,138
Events	33,761	-
IT Expenses	546	246
	61,463	19,802
Share of governance costs (see note 6)	1,200	1,200
	62,663	21,002

6. Support costs

	2022	2021	Basis of allocation
	£	£	
Accountancy	1,200	1,200	Governance

7. Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

8. Employees

There were no employees during the year.

9. Other gains or losses

	2022	2021
	£	£
Foreign exchange (gains) and losses	576	-

10. Current assets

	2022 £	2021 £
Accrued income	23,997	-
Prepayments	3,288	-
	27,285	-

11. Current liabilities

	2022	2021
	£	£
Advance received	4,500	
Accruals and deferred income	12,621	1,200
	17,121	**1200**

Issuer	TaxAssist Accountants
Document generated	Wed, 28th Jun 2023 9:23:22 BST
Document fingerprint	c17c5e58943ae5d59f27e39c8de5a0e6

Parties involved with this document

Document processed	Party + Fingerprint
Wed, 28th Jun 2023 17:00:31 BST	Mr Ali Bahaijoub - Signer (458791466b7a609f2800d9a7fbf9a737)
Wed, 28th Jun 2023 17:00:31 BST	Hub Administrator - Copied In (8a7af54de280b3d11167718011fa577a)

Audit history log

Date	Action
Wed, 28th Jun 2023 17:02:00 BST	Mr Ali Bahaijoub viewed the envelope. (82.21.163.13)
Wed, 28th Jun 2023 17:00:35 BST	Document emailed to party email (18.169.134.70)
Wed, 28th Jun 2023 17:00:34 BST	Mr Ali Bahaijoub viewed the envelope. (82.21.163.13)
Wed, 28th Jun 2023 17:00:31 BST	The envelope has been signed by all parties. (82.21.163.13)
Wed, 28th Jun 2023 17:00:31 BST	Sent a copy of the envelope to Hub Administrator (accountsteamwestminster@taxassist.co.uk). (82.21.163.13)
Wed, 28th Jun 2023 17:00:31 BST	Mr Ali Bahaijoub signed the envelope. (82.21.163.13)
Wed, 28th Jun 2023 16:57:44 BST	Mr Ali Bahaijoub viewed the envelope. (82.21.163.13)
Wed, 28th Jun 2023 16:57:43 BST	Mr Ali Bahaijoub viewed the envelope. (82.21.163.13)
Wed, 28th Jun 2023 16:53:04 BST	Mr Ali Bahaijoub viewed the envelope. (82.21.163.13)
Wed, 28th Jun 2023 9:23:32 BST	Document emailed to party email (13.40.104.68)
Wed, 28th Jun 2023 9:23:24 BST	Sent the envelope to Mr Ali Bahaijoub for signing. (18.132.198.183)
Wed, 28th Jun 2023 9:23:24 BST	Hub Administrator has been assigned to this envelope. (18.132.198.183)
Wed, 28th Jun 2023 9:23:24 BST	Mr Ali Bahaijoub has been assigned to this envelope. (18.132.198.183)
Wed, 28th Jun 2023 9:23:24 BST	Envelope generated. (18.132.198.183)
Wed, 28th Jun 2023 9:23:24 BST	Document generated with fingerprint c17c5e58943ae5d59f27e39c8de5a0e6. (18.132.198.183)
Wed, 28th Jun 2023 9:23:22 BST	Envelope generated with fingerprint 87745756e7ac29b9155354c13efea3b8 (35.176.231.177)

THE BRITISH MOROCCAN SOCIETY

England & Wales - Charity number 1111703

Accounts

Charity Registration No: 1111703
Company Registration No: 05460115

THE BRITISH MOROCCAN SOCIETY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

TaxAssist Accountants Victoria

Contents

The British Moroccan Society
Legal and Administrative Information
For The Year Ended 30 September 2021

Trustees	Dr A Bahaijoub Benedicte Clarkson Ali Kasmi Anthony Layden Lord Francis Newall Dr Hansdev Patel Graham McCulloch Mike Wood John Wolfe
Charity Number	1111703
Principal Address	300 Vauxhall Bridge Road London SW1V 1AA
Accountants	TaxAssist Accountants Victoria 300 Vauxhall Bridge Road London SW1V 1AA

The Trustees present their report and the financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities
The purpose of the British Moroccan Society (BMS) is to create opportunities for social, cultural, educational, business and charitable activities, continuing to contribute to the strong relations started 800 years ago between the UK and Morocco.

Aims
The BMS aims to foster:

- Knowledge of Morocco in the UK and vice-versa
- Interest in Moroccan and British culture and art and the development of cultural exchange between the two countries
- Social contacts between those interested in the two kingdoms
- Commercial, economic and touristic links and exchanges
- Educational collaborations and connections
- Events to raise money for charitable causes in Morocco

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

Achievements and performance
Objectives of the BMS achieved through events, activities, and fund-raising were:

Number of members increased especially among young professionals and university students.
Growing number of cultural organisations and festivals in UK and Morocco collaborating or partnering with the BMS
Regular, well organised, enjoyable, interesting events; good socialising and networking opportunities
Commitment and small donations to worthy charitable causes in Morocco.

TaxAssist Accountants (London SW1) managed the Society's book-keeping; accounts effectively and efficiently managed.

Financial review
A contingency fund of £10,000 is retained in a NatWest Business Reserve Account. The Trustees 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.

Structure, governance and management
The Charity is a company limited by guarantee and has no share capital.
The Directors have no interest in the members' funds.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

- Dr Ali Bahaijoub
- Benedicte Clarkson
- Ali Kasmi
- Anthony Layden
- Lord Francis Newall
- Dr Hansdev Patel
- Graham McCulloch
- Mike Wood
- John Wolfe

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The Trustees 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. The Trustees' report was approved by the Board of Trustees.

On behalf of the board

JWolfe

Mr John Wolfe
10/12/2021

The British Moroccan Society
Independent Examiner's Report
To The Trustees Of The British Moroccan Society

I report on the accounts of the Charity for the year ended 30 September 2021, which are set out on pages 4 to 9.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of The British Moroccan Society for the purposes of company law, are responsible for the preparation of the accounts. The Trustees 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.

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

(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.

Sarah Kay

Sarah Kay ACCA

TaxAssist Accountants Victoria
300 Vauxhall Bridge Road
London
SW1V 1AA

10/12/2021

The British Moroccan Society
Statement of Financial Activities
For The Year Ended 30 September 2021

	Notes	2021 £	2020 £
Income from			
Donations and legacies	2	-	4,958
Charitable activities	3	6,989	22,754
Investments	4	35	2
Total income		**7,024**	**27,714**
Expenditure on:			
Charitable activities	5	(21,002)	(24,318)
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		(13,978)	3,396
Other recognised gains and losses			
Other interest receivable and similar income	9	-	(832)
Net movement in funds		(13,978)	2,564
Fund balances at 1 October 2020		140,225	137,661
Fund balances at 30 September 2021		126,247	140,225

The notes on pages 6 to 9 form part of these financial position.

The British Moroccan Society
Statement of Financial Position
As at 30 September 2021

	Notes	2021 £	2021 £	2020 £	2020 £
CURRENT ASSETS					
Cash at bank and in hand		127,687		141,425	
		127,687		141,425	
Current Liabilities	10	(1,440)		(1200)	
NET CURRENT ASSETS			126,247		140,225
INCOME FUNDS					
Unrestricted funds			126,247		140,225
			126,247		140,225

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records for the preparation of accounts.

The financial statements were approved by the Trustees on 01st April 2021.

On behalf of the board

JBWolfe

Mr John Wolfe
10/12/2021

1. Accounting Policies

Charity information

The British Moroccan Society is a registered charity at the charities commission.

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016). 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2. Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.3. 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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.4 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 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 trade and other receivables 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 trade and other payables 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 payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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

2. Donations and legacies

	2021	2020
	£	£
Donations and gifts	-	4,958
	-	**4,958**

3. Charitable activities

	2021	2020
	£	£
Memberships and Subscriptions	6,989	1.270
Events	-	13,683
Auctions and Raffles	-	7,801
	6,989	**22,754**

4. Investments

	2021	2020
	£	£
Interest receivable	35	2

5. Charitable activities on expenditure

	2021	2020
	£	£
Advertising	-	175
Freelancer fees	1,200	-
Printing , postage and stationery	88	-
Bank Charges	130	370
Charitable Causes	18,138	12,107
Events	-	9,886
IT Expenses	246	580
	19,802	23,118
Share of governance costs (see note 6)	1,200	1,200
	21,002	24,318

6. Support costs

	2021	2020	Basis of allocation
	£	£	
Accountancy	1,200	1,200	Governance

7. Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

8. Employees

There were no employees during the year.

9. Other gains or losses

	2021	2020
	£	£
Foreign exchange (gains) and losses	-	832

10. Current liabilities

	Notes	2021	2020
		£	£
Trade payables		240	-
Accruals and deferred income		1.200	1,200
		1,440	1200