

**Charity Registration No. 1161206**

**Company Registration No. 08747770 (England and Wales)**

**BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Professor J Dickins  
Dr L Ridgeon  
Dr A Saleh  
Professor J Chalcraft  
Professor T Jacoby  
Dr A Teti  
Dr N Perugini  
Dr P Rivetti  
Dr T Todorova  
Dr M Shwaikh  
Ms M Shamshiri-Fard  
Dr R Ziadah  
Dr S Plonski  
Dr H El-Farahaty  
Dr M Charountaki  
Dr Z Tizro  
Dr L E Turner  
Dr F Alkabani  
Professor N Gordon  
Ms L Garbett

(Appointed 18 March  
2021)

### Charity number

1161206

### Company number

08747770

### Registered office

71 -75 Shelton Street  
Covent Garden  
London  
United Kingdom  
WC2H 9JQ

### Independent examiner

Azets  
Bede House  
3 Belmont Business Park  
Durham  
United Kingdom  
DH1 1TW

# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## CONTENTS

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	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

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# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees present their report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

#### Objectives and activities

The charity's objectives are to encourage and promote the study in the United Kingdom of the Middle Eastern cultural region from the end of classical antiquity through the dissemination of information and by the encouragement of co-operation amongst persons and organisations concerned with the scholarly study of the region.

The charitable company was incorporated on 24 October 2013 and commenced trading on 1st July 2021 when the funds held by the former unincorporated charity were transferred to the charitable company.

This year, the Society will continue with its core activities, namely:

- The production of the well-established *British Journal of Middle Eastern Studies*
- The production of the monthly e-newsletter for members
- Continued development of the website
- Outreach through social media
- Hosting an annual lecture
- Hosting an annual conference
- Hosting other events relevant to the charitable aims of BRISMES including those organised by the Graduate Section and the Outreach and Pedagogy Subcommittee
- Advocating on behalf of members on issues that are relevant to the Society's charitable objectives
- Continued development of the Graduate Section including a mentorship programme
- Continuing the annual awards as detailed below

BRISMES recognises and supports outstanding research and contributions to the field of Middle East Studies through a number of awards. The BRISMES Award for Services to Middle Eastern Studies is an honorary award presented annually in recognition of outstanding services to Middle Eastern Studies.

As part of our ongoing commitment to supporting students and Early Career Researchers, in 2021 we established the BRISMES Conference Student Paper Prize (£300), which supports BRISMES student members in the development of peer-reviewed work, and the BRISMES Early Career Development Prize (2x £2000), an annual prize to support activities that strengthen the academic profile and CV of an early career scholar.

BRISMES also co-funds and administers the Leigh Douglas Memorial Prize established in 1986 by the Leigh Douglas Memorial Fund in memory of Dr Leigh Douglas, who was killed in Beirut. It is awarded annually to the writer of the best PhD dissertation in the previous year on a Middle Eastern topic in the Social Sciences or Humanities (£500).

Most of our advocacy work is carried out through statements and letters from BRISMES Council and from the BRISMES Committee on Academic Freedom. In 2021, the BRISMES Committee on Academic Freedom intervened in 12 cases involving violations of academic freedom and representatives of the committee met with the UK Minister for Universities regarding the IHRA working definition of antisemitism.

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

# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

A solidarity fund was established in 2020 to fundraise for bursaries for students, those on low incomes and those from the Global South to attend the annual conference. In 2021, this fund was used to subsidise costs for attending the online annual conference for colleagues experiencing financial hardship.

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 are closely monitoring the implications of the COVID-19 pandemic for the Society's activities and members.

### Structure, governance and management

BRISMES was founded in 1973 and was registered with the Charity Commission under charity number 289804. On 30 June 2021, BRISMES members resolved to change to the organisational structure of the Society from an unincorporated charity to a charitable company limited by guarantee (Company No: 08747770, Registered Charity No: 1161206).

The charity is now a company limited by guarantee and is therefore governed by the memorandum and articles of association. All of the trustees are members of the company and guarantee to contribute £0.01 in the event of a winding up.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Professor J Dickins

Dr L Ridgeon

Dr A Saleh

Professor J Chalcraft

Professor T Jacoby

Dr N Pratt

(Resigned 1 July 2021)

Dr A Teti

Professor H Afshar

(Deceased 12 May 2022)

Dr N Perugini

Dr P Rivetti

Dr T Todorova

Dr M Shwaikh

Ms M Shamshiri-Fard

Dr R Ziadah

Dr S Plonski

Dr H El-Farahaty

Dr M Charountaki

Dr Z Tizro

Dr L E Turner

Dr F Alkabani

Professor N Gordon

Ms L Garbett

(Appointed 18 March 2021)



# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

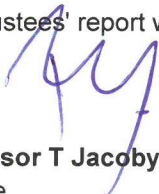
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The charity's trustees are elected by the members in line with the constitution. The Society has two part-time paid members of staff, both of whom work from home. The Society's registered address 71-75 Shelton Street, Covent Garden, London WC2H 9JQ. The Society's officers and Council Members (Trustees) all work in an unpaid capacity. They may however, if they wish, claim allowable expenses as per our published policy.

The Society is run by an Executive Committee of four officers and a council of not more than 16 members, of whom no more than 5 shall be co-opted. The work of implementing most of the policies is carried out by the Executive Committee. The Society has four officers (President, Secretary, Vice-President and Treasurer). With the exception of the President, each has a three-year term in office. Each post will normally come up for election in successive years so that the terms in office of the Vice-President and Secretary do not terminate in the same year.

The Council holds at least two meetings and one annual general meeting each year. The Society's accounts are verified according to Charity Commission rules. These are presented to the AGM. The trustees of the Charity are legally responsible for the overall management and control of BRISMES. BRISMES is the main area studies association in the United Kingdom for Middle Eastern Studies. BRISMES fulfils a consultative role to the higher education funding bodies, and the Society's international links make the Society the foremost channel through which scholars outside Britain may create co-operative links with UK based researchers. Links between BRISMES and Middle Eastern studies associations elsewhere in the world are constantly being expanded (as is the society's international membership). BRISMES has traditionally played a prominent role in the European Association for Middle Eastern Studies (EURAMES). BRISMES also has links with the Middle East Studies Association of North America (MESA).

The trustees' report was approved by the Board of Trustees.



**Professor T Jacoby**

Trustee

Dated: 12 August 2022

# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

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I report to the trustees on my examination of the financial statements of British Society for Middle Eastern Studies (the charity) for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Mrs Yasmin Bari

Azets  
Bede House  
3 Belmont Business Park  
Durham  
DH1 1TW  
United Kingdom



Dated: 12 August 2022

# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Total 2020 £
<b><u>Income from:</u></b>			
Charitable activities	3	74,077	-
Investments	4	2	-
<b>Total income</b>		74,079	-
<b><u>Expenditure on:</u></b>			
Charitable activities	5	40,238	-
<b>Net incoming resources before transfers</b>		33,841	-
Funds transferred from BRISMES		146,757	-
<b>Net income for the year/ Net incoming resources</b>		180,598	-
<b>Net movement in funds</b>		180,598	-
Fund balances at 1 January 2021		-	-
<b>Fund balances at 31 December 2021</b>		180,598	-

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

All income and expenditure derive from continuing activities.

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



# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Intangible assets	8		43,330		-
Tangible assets	9		550		-
			<u>43,880</u>		<u>-</u>
<b>Current assets</b>					
Debtors	10	26,489		-	
Cash at bank and in hand		115,952		-	
		<u>142,441</u>		<u>-</u>	
<b>Creditors: amounts falling due within one year</b>	11	(5,723)		-	
Net current assets			136,718		-
<b>Total assets less current liabilities</b>			<u>180,598</u>		<u>-</u>
<b>Income funds</b>					
Unrestricted funds			180,598		-
			<u>180,598</u>		<u>-</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 12 August 2022

  
Professor T Jacoby  
Trustee

Company Registration No. 08747770

# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

British Society for Middle Eastern Studies is a private company limited by guarantee incorporated in England and Wales. The registered office is 71 -75 Shelton Street, Covent Garden, London, WC2H 9JQ, United Kingdom.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (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 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 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

#### 1.4 Income

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.

# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and that the amount of the obligation can be measured reliably.

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	33% Straight Line
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#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 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.

#### 1.10 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.



# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Charitable activities

	Unrestricted funds 2021 £	2020 £
Sales within charitable activities	74,077	-

### 4 Investments

	Unrestricted funds 2021 £	Total 2020 £
Interest receivable	2	-

### 5 Charitable activities

	Unrestricted funds 2021 £	2020 £
Staff costs	16,686	-
Depreciation and impairment	110	-
Printing, postage and stationery	6,226	-
Sundry expenses	679	-
Legal and professional fees	1,811	-
Bookkeeping fees	1,252	-
Accountancy and independent examination fees	1,400	-
Conference expenses	5,790	-
Bank charges	149	-
Prizes and marketing	5,845	-
Insurance	290	-
	40,238	-
	40,238	-

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	1	-
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	14,451	-
Other pension costs	2,235	-
	16,686	-

### 8 Intangible fixed assets

	Website £
<b>Cost</b>	
At 1 January 2021	-
Additions - separately acquired	43,330
At 31 December 2021	43,330
<b>Amortisation and impairment</b>	
At 1 January 2021 and 31 December 2021	-
<b>Carrying amount</b>	
At 31 December 2021	43,330
At 31 December 2020	-

# BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 Tangible fixed assets

	Computers £
<b>Cost</b>	
Additions	660
At 31 December 2021	660
<b>Depreciation and impairment</b>	
Depreciation charged in the year	110
At 31 December 2021	110
<b>Carrying amount</b>	
At 31 December 2021	550

### 10 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Other debtors	1,105	-
Prepayments and accrued income	25,384	-
	26,489	-

### 11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	47	-
Other creditors	2,056	-
Accruals and deferred income	3,620	-
	5,723	-

### 12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).