

REGISTERED COMPANY NUMBER: 08747770 (England and Wales)
REGISTERED CHARITY NUMBER: 1161206

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES

William Withers & Co
Quayside House
Highland Terrace
Barrington Street
TIVERTON
Devon
EX16 6PT

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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BRITISH SOCIETY FOR MIDDLE EASTERN STUDIES

Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2023

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 31 December 2023. 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 charity's objectives are to encourage and promote interest and study of the Middle Eastern culture region from the end of classical antiquity to the present day, in particular, but not exclusively, through the dissemination of information and by the encouragement of co-operation amongst persons concerned with the scholarly study of the region.

Membership is open to individuals or organisations who are professionally and/or personally concerned with the Middle East and North Africa region. Membership is open to all regardless of nationality or country of residence. BRISMES works to promote interest in Middle Eastern Studies and to raise awareness of the region and how it is connected to other parts of the world, including the UK.

The charitable company was incorporated on 24th 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, BRISMES 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;
- Hosting the BRISMES annual lecture;
- Hosting the BRISMES 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 primarily through the Committee on Academic Freedom;
- Continued development of the BRISMES Graduate Section for students and early career researchers;
- Continued development of the BRISMES website including the membership area, the online MENA events calendar, Opportunities page and Database of Expertise;
- Outreach through social media platforms;
- Continuing the annual awards as detailed below.

BRISMES recognises and supports outstanding research and contributions to the field of Middle Eastern 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, which supports BRISMES student members in the development of peer-reviewed work, and the BRISMES Early Career Development Scholarship, which provides funds 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. The prize is awarded annually to the writer of the best PhD dissertation on a Middle Eastern topic in the Social Sciences or Humanities awarded by a British University in the previous calendar year.

BRISMES advocates on behalf of members on issues relevant to the Society's charitable aims. Most of the advocacy work is carried out through statements and letters from the BRISMES Committee on Academic Freedom. In 2023, the BRISMES Committee on Academic Freedom intervened in 29 cases involving violations of academic freedom in the UK and abroad.

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

Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Financial position

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.

The BRISMES 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 2023, this fund was used to subsidise costs of attending the 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

BRISMES was founded in 1973 and was registered with the Charity Commission under charity number 289804. On 30th June 2021, BRISMES members resolved to change the organisational structure of the Society from an unincorporated charity to a charitable company limited by guarantee under charity number 1161206 and company number 08747770. The Charity is governed by the Memorandum and Articles of Association. All the trustees are members of the Company and guarantee to contribute £0.01 in the event of a winding-up.

The Society has two part-time paid members of staff, both of whom work from home. The Society's registered address is 71-75 Shelton Street, Covent Garden, London WC2H 9JQ.

BRISMES is managed by the Council (trustees) who are elected or co-opted in line with the Articles of Association. The Officers are the President, Vice-President, Secretary, and Treasurer. The work of implementing most of the policies is carried out by the Officers. 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. In addition, Council members are elected or co-opted from among the membership for a period of three years.

All members of the Council are registered as directors of BRISMES with Companies House and as trustees of BRISMES with the Charity Commission for England and Wales. 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 number of Council members shall not be less than three. The number of elected Council members shall not be more than fifteen. The number of co-opted Council members shall not exceed five.

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. The Society's international links make BRISMES the foremost channel through which scholars outside the UK may create co-operative links with UK-based researchers. Links between BRISMES and Middle Eastern studies associations elsewhere in the world are continually being expanded as is the Society's international membership.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08747770 (England and Wales)

Registered Charity number

1161206

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2023**

Registered office

71-75 Shelton Street
Covent Garden
London
WC2H 9JQ

Trustees

Dr F Alkabani
Dr S Allouche (appointed 13/1/2023)
Dr H Almoaibed (appointed 5/7/2023)
Dr M Aouragh (appointed 27/10/2023)
Dr S Chamas (appointed 13/1/2023)
Dr M Charountaki
Mr W Farooq Treasurer (appointed 5/7/2023)
Professor N Gordon Vice-President
Dr J C Martinez Secretary (appointed to council 13/1/2023, appointed as Secretary 5/7/2023)
Dr W Naboulsi (appointed 13/1/2023)
Dr S Plonski
Dr L Ridgeon
Dr P T C Rivetti
Dr L E Turner
Dr H Sleiman (appointed 13/1/2023) (resigned 11/4/2024)
Dr N Shahrokni (appointed 13/1/2023) (resigned 7/11/2023)
Professor J T Chalcraft Secretary (resigned 5/7/2023)
Dr H El-Farahaty (resigned 5/7/2023)
Ms L S Garbett (resigned 13/4/2024)
Professor T Jacoby Treasurer (resigned 5/7/2023)
Dr N Perugini (resigned 13/1/2023)
Ms M Shamshiri-Fard (resigned 27/10/2023)
Dr M Shwaikh (resigned 13/1/2023)
Dr T Todorova (resigned 13/1/2023)
Dr R A Ziadah (resigned 13/1/2023)

Independent Examiner

Paul Steele FCA
18 Newport Street
Tiverton
Devon
EX16 6NL

Approved by order of the board of trustees on 30 June 2024 and signed on its behalf by:



Jose Ciro Martinez
Signed on 24/07/24 @ 15:59

Trustee

**Independent Examiner's Report to the Trustees of
British Society For Middle Eastern
Studies**

Independent examiner's report to the trustees of British Society For Middle Eastern Studies ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the 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 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the 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.



PC Steele

Signed on 01/08/24 @ 09:43

Paul Steele FCA

18 Newport Street
Tiverton
Devon
EX16 6NL

Date: 30 June 2024

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

**Statement of Financial Activities
Income and Expenditure Account
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		330	871
Subscription		25,146	28,239
Annual conference		36,069	31,304
Other trading activities	2	67,148	59,890
Investment income	3	871	208
Total		<u>129,564</u>	<u>120,512</u>
EXPENDITURE ON			
Charitable activities			
Annual Conference		26,173	42,106
Conferences and lectures		2,848	1,938
Prizes		7,241	4,825
Journal		18,865	14,916
Grants		1,871	-
Support costs	7	84,612	56,860
Finance costs		1,679	1,256
Governance costs		2,560	(2,709)
Other		131	-
Total		<u>145,980</u>	<u>119,192</u>
NET INCOME/(EXPENDITURE)		(16,416)	1,320
RECONCILIATION OF FUNDS			
Total funds brought forward		181,918	180,598
TOTAL FUNDS CARRIED FORWARD		<u>165,502</u>	<u>181,918</u>

The notes form part of these financial statements

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

**Balance Sheet
31 DECEMBER 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
FIXED ASSETS			
Intangible assets	8	25,998	34,664
Tangible assets	9	<u>110</u>	<u>330</u>
		26,108	34,994
CURRENT ASSETS			
Debtors	10	33,381	31,909
Cash at bank		<u>109,718</u>	<u>121,702</u>
		143,099	153,611
CREDITORS			
Amounts falling due within one year	11	<u>(3,705)</u>	<u>(6,687)</u>
NET CURRENT ASSETS		<u>139,394</u>	<u>146,924</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		165,502	181,918
NET ASSETS		<u>165,502</u>	<u>181,918</u>
FUNDS	12		
Unrestricted funds		<u>165,502</u>	<u>181,918</u>
TOTAL FUNDS		<u>165,502</u>	<u>181,918</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

**Balance Sheet - continued
31 DECEMBER 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2024 and were signed on its behalf by:



Waseem Farooq
Signed on 29/07/24 @ 15:21

.....
Trustee

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

**Notes to the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The 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)', 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 historical cost convention.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Intangible fixed assets

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

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 - 20% straight line

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

Debtors are measured at the cash or other consideration expected to be received.

Creditors are measured at settlement amounts less any trade discounts

Taxation

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

Fund accounting

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

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

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Academic journal	<u>67,148</u>	<u>59,890</u>

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>871</u>	<u>208</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	220	220
Development costs amortisation	<u>8,666</u>	<u>8,666</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

In 2023, no trustees received any remuneration from an employment with the charity (2022 none) 1 trustee received an honorarium totalling £2,500 (2022: £3,500).

Trustees' expenses

In 2023, 6 trustees received travelling and subsistence expenses totalling £1,936 (2022: £3,049).

6. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	36,759	33,252
Social security costs	-	-
Other pension costs	<u>7,192</u>	<u>5,481</u>
	<u>43,951</u>	<u>38,733</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
	<u>1</u>	<u>1</u>
Administration		

There were no employees whose remuneration was more than £60,000.

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. SUPPORT COSTS

	31.12.23
	£
Wages	54,115
Pensions	7,192
Insurance	406
Postage and stationery	360
Advertising	2,710
Sundries	820
Travel & subsistence	5,116
Subscriptions and licences	5,007
Website costs amortization	8,666
Computer depreciation	<u>220</u>
Total	<u>84,612</u>

	31.12.22
	£
Wages	33,252
Pensions	5,481
Insurance	776
Postage and stationery	466
Advertising	1,200
Sundries	316
Travel & subsistence	4,618
Subscriptions and licences	1,865
Website costs amortization	8,666
Computer depreciation	<u>220</u>
Total	56,860

8. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 January 2023 and 31 December 2023	<u>43,330</u>
AMORTISATION	
At 1 January 2023	8,666
Charge for year	<u>8,666</u>
At 31 December 2023	<u>17,332</u>
NET BOOK VALUE	
At 31 December 2023	<u><u>25,998</u></u>
At 31 December 2022	<u><u>34,664</u></u>

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2023 and 31 December 2023	<u>660</u>
DEPRECIATION	
At 1 January 2023	330
Charge for year	<u>220</u>
At 31 December 2023	<u>550</u>
NET BOOK VALUE	
At 31 December 2023	<u><u>110</u></u>
At 31 December 2022	<u><u>330</u></u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
VAT	686	941
Prepayments and accrued income	32,148	28,890
Prepayments	<u>547</u>	<u>2,078</u>
	<u><u>33,381</u></u>	<u><u>31,909</u></u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	-	4,587
Social security and other taxes	1,137	(184)
Accruals and deferred income	<u>2,568</u>	<u>2,284</u>
	<u><u>3,705</u></u>	<u><u>6,687</u></u>

12. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At
	£	£	31.12.23
Unrestricted funds			£
General fund	181,918	(16,416)	165,502
	<u>181,918</u>	<u>(16,416)</u>	<u>165,502</u>
TOTAL FUNDS			
	<u><u>181,918</u></u>	<u><u>(16,416)</u></u>	<u><u>165,502</u></u>

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,564	(145,980)	(16,416)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>129,564</u>	<u>(145,980)</u>	<u>(16,416)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	180,598	1,320	181,918
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>180,598</u>	<u>1,320</u>	<u>181,918</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,512	(119,192)	1,320
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>120,512</u>	<u>(119,192)</u>	<u>1,320</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

14. INDEPENDENT EXAMINER'S FEES

Independent examination	1,100	
Accountancy	<u>1,100</u>	<hr/>
	<u>2,200</u>	<u>2,600</u>

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Charitable activities		
Donations	330	874
Subscriptions	25,146	28,236
Annual Conference	<u>36,069</u>	<u>31,304</u>
	61,545	60,414
Other trading activities		
Academic journal	67,148	59,890
Investment income		
Deposit account interest	<u>871</u>	<u>208</u>
Total incoming resources	129,564	120,512
EXPENDITURE		
Charitable activities		
Conference Costs	26,000	42,106
Conferences & Lectures	3,021	1,938
Prizes	7,241	4,825
Editorial costs	10,100	10,180
Printing academic journal	8,765	4,736
Grants to individuals	<u>1,871</u>	<u>-</u>
	56,998	63,785
Other		
Staff Training	131	-
Support costs		
Management		
Wages	30,345	23,127
Conference coordinator	23,770	10,125
Pensions	7,192	5,481
Insurance	406	776
Postage and stationery	360	466
Advertising	2,710	1,200
Sundries	820	316
Travel & subsistence	5,116	4,618
Subscriptions and licences	5,007	1,865
Development costs	8,666	8,666
Computer equipment	<u>220</u>	<u>220</u>
	84,612	56,860
Finance		
Bank charges	1,679	1,256

This page does not form part of the statutory financial statements

**BRITISH SOCIETY FOR MIDDLE EASTERN
STUDIES**

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2023**

	31.12.23 £	31.12.22 £
Finance		
Governance costs		
Accountancy fees	582	2,600
Legal fees	-	(7,000)
Bookkeeping	<u>1,978</u>	<u>1,691</u>
	<u>2,560</u>	<u>(2,709)</u>
Total resources expended	<u>145,980</u>	<u>119,192</u>
Net (expenditure)/income	<u><u>(16,416)</u></u>	<u><u>1,320</u></u>

This page does not form part of the statutory financial statements