Company registration number: 08747770
Charity registration number: 1161206

British Society For Middle Eastern Studies

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

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British Society For Middle Eastern Studies

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British Society For Middle Eastern Studies

Reference and Administrative Details

Charity Registration Number	1161206
Company Registration Number	08747770
	The charity is incorporated in England and Wales.
Registered Office	71-75 Shelton Street Covent Garden London WC2H 9JQ
Independent Examiner	Mr P Lewis-Bending ACA 6 Oaklands Court Tiverton Way Tiverton Devon EX16 6TG
Accountants	Withers Steele Limited Chartered Accountants 6 Oaklands Court Tiverton Way Tiverton Devon EX16 6TG

British Society For Middle Eastern Studies

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2025.

Objectives and activities

Objects and aims

Founded in 1973, BRISMES provides a forum for educators and researchers working in the field of Middle East Studies, an interdisciplinary field encompassing the humanities and social sciences and spanning periods from classical antiquity to the present day. The Society's charitable aims are to encourage and promote the study of the Middle Eastern cultural 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.

Through its events, publications, prizes, networks and advocacy, the Society supports scholarly collaboration and promotes research both nationally and internationally. The Society also maintains and develops links with related associations and institutions worldwide.

Equality, Diversity and Inclusion

The Society seeks to promote equality, diversity and inclusion across its activities, governance and membership, and to foster an inclusive scholarly environment for all researchers and students of Middle East Studies, as set out in the BRISMES Code of Conduct.

British Society For Middle Eastern Studies

Trustees' Report

Objectives, strategies and activities

During the year, BRISMES carried out a range of activities in support of its charitable objectives to advance the study and understanding of the Middle East. These activities supported scholars at all career stages and included:

Conferences and Events

The Society organised its annual conference and annual lecture, both of which continued to provide important opportunities for scholarly exchange and interdisciplinary discussion among researchers across the field of Middle East Studies.

The 2025 annual lecture was held online and delivered by Ilan Pappé on the topic, "Why There is a Need for Palestine Studies?". The 2025 annual conference was co-hosted by Newcastle University and attracted 450 delegates.

In addition, BRISMES delivered a programme of online events that facilitated engagement with current research and issues affecting the field.

Publications

The British Journal of Middle Eastern Studies remained central to the Society's activities, publishing high-quality scholarship and contributing to the dissemination of research internationally. The journal published five issues during the year, each containing 13 articles.

Prizes, Awards and Scholarships

BRISMES recognises and supports outstanding research and contributions to the field of Middle East Studies through a range of awards, prizes and scholarships.

The BRISMES Award for Services to Middle Eastern Studies is presented annually in recognition of exceptional contributions to the development of Middle East Studies. In 2025, the award was presented to Professor Ilan Pappé.

As part of its commitment to supporting students and early career researchers, the Society administers the BRISMES Conference Student Paper Prize, which encourages the development of high-quality scholarly research, and the BRISMES Early Career Development Scholarship, which provides funding for activities that enhance the academic profile and professional development of early career scholars.

BRISMES also administers and co-funds the Leigh Douglas Memorial Prize, awarded annually for the best PhD dissertation on a Middle Eastern topic in the social sciences or humanities submitted to a British university during the previous calendar year.
Through these awards and scholarships, BRISMES promotes excellence in research, supports the next generation of scholars, and advances education in the field of Middle East Studies.

Details of the 2025 recipients are available on the BRISMES website.

Trustees' Report

Supporting Scholars and Students

The Society continued to fundraise for the BRISMES Fund for Higher Education in Gaza. A total of £24,991 was raised during the year. Through the ISNAD programme, funds raised were used to enable 68 students at the Islamic University of Gaza to have their tuition fees covered for a full semester.

BRISMES contributed over £8,000 for the Solidarity Fund, which helps low-paid and precariously employed members to attend the conference.

The Society also promoted new research and publications through its newsletter, social media channels and website and disseminated information about funding, research and employment opportunities.

Academic Freedom and Advocacy

The Society maintained its commitment to promoting academic freedom and freedom of expression. Much of our work includes issuing public communications (letters and statements) in defence of academic freedom and freedom of expression, as they relate to Middle Eastern Studies. Some of these communications - especially those dealing with students - remain private and are not published on our website. Through the Committee on Academic Freedom, BRISMES monitored developments affecting scholars and academic institutions and issued three public statements and 12 letters in support of academic freedom.

Membership

Membership continued to include scholars, students and practitioners based both within and outside the United Kingdom, reflecting the Society's international reach and interdisciplinary character. There were a total of 508 members during the year.

Through these activities, BRISMES continued to advance education, support scholarly excellence, and promote understanding of the Middle East among academic and wider public audiences.

Acknowledgements

The trustees record their thanks to the Society's officers, Council members, editorial board, conference organisers, staff and volunteers for their continued commitment and contribution to the work of BRISMES during the year.

Public benefit

BRISMES is an educational charity, and the trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit in determining the activities undertaken by the Society.

British Society For Middle Eastern Studies

Trustees' Report

The Society provides public benefit by advancing education and promoting the study and understanding of the Middle East through the activities described in this report, in accordance with its charitable objectives.

As a learned society, BRISMES delivers public benefit by supporting and disseminating research, fostering teaching and learning, facilitating informed public debate, and promoting wider understanding of the Middle East. These benefits are available not only to members but also to students, researchers, educators, policymakers, and the wider public through the Society's conferences, publications, awards and scholarships, public engagement activities, advocacy, communications, and the educational resources and information made available through its website.

Financial review

The BRISMES Solidarity Fund was established in 2020 to fundraise for bursaries to help low-paid and precariously employed members and members from the Middle East and North Africa to attend the conference.

Policy on reserves

The trustees recognise the importance of maintaining adequate reserves to ensure the financial stability of the Society and to support its future activities.

The trustees aim to maintain unrestricted reserves equivalent to between three and six months' operating expenditure. These reserves are held to provide working capital, meet unforeseen expenditure, and protect against fluctuations in income. At the year end, unrestricted monies held at bank amounted to £38,663 which the trustees consider to be consistent with this policy.

The trustees review the reserves policy annually as part of the Society's budgeting and financial planning processes.

Principal funding sources

The Society's principal sources of income during the year were membership subscriptions, conference fees, publishing income and donations. At 31 December 2025, the Society held monies at bank of £87,474. The trustees consider the financial position of the Society at the year end to be satisfactory and sufficient to support the continued delivery of its charitable objectives.

Plans for future periods

Aims and key objectives for future periods

In the coming year, the Society aims to continue supporting scholarship and collaboration in Middle East Studies through its annual conference, annual lecture, events, advocacy, publications, prizes, public engagement activities and support for researchers at different career stages.

The trustees will continue to support membership engagement and maintain the Society's commitment to academic freedom and scholarly exchange.

The Society will launch a fundraising campaign to establish an endowment that can ensure that it is able to continue to support prizes, public engagement activities, support for researchers and advocacy.

British Society For Middle Eastern Studies

Trustees' Report

Reference and Administrative Details

Charity Registration Number:	1161206
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	The charity is incorporated in England and Wales.
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British Society For Middle Eastern Studies

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Prof P N C P Pratt, President
	Dr J C Martinez, Secretary
	Mr W Farooq, Treasurer
	Dr S Plonski, Vice-President
	Dr L E Turner, Vice-President
	Dr F Alkabani
	Dr S Allouche
	Dr H Almoaibed
	Dr S Chamas
	Dr M Charountaki
	Dr W Naboulsi
	Dr L Ridgeon
	Dr P T C Rivetti
	Y Zebian, co-opted
	M Abuzaid, co-opted
	Dr A Shehabi, co-opted (resigned 2 July 2025)
	Dr Khuloud Alsaba (appointed 2 July 2025)
	Dr Sara Tafakori (appointed 2 July 2025)
	Dr Aya Nassar (appointed 2 July 2025)
Secretary:	Dr J C Martinez, Secretary

Structure, governance and management

Nature of governing document

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.

British Society For Middle Eastern Studies

Trustees' Report

Organisational structure

The British Society for Middle Eastern Studies (BRISMES) is a charity and company limited by guarantee registered in England & Wales (registered charity number: 1161206; company number: 08747770). It is governed by its Council, whose members serve as trustees and directors of the Society. The Officers of the Society are currently the President, two Co-Vice-Presidents, Secretary and Treasurer. The Officers are responsible for overseeing the implementation of the Society's policies and activities and normally serve three-year terms of office. Elections are staggered to ensure continuity within the Society's governance arrangements. In addition, Council members are elected or co-opted from among the membership for three-year terms in accordance with the Society's Articles of Association. New trustees receive information on the Society's governance arrangements, governing documents, finances and responsibilities as charity trustees and company directors.

All members of Council are registered as directors of BRISMES with Companies House and as trustees with the Charity Commission for England and Wales. Officers and Council members serve in an unpaid capacity, although allowable expenses may be claimed in accordance with the Society's published expenses policy.

The number of Council members shall not be fewer than three. The number of elected Council members shall not exceed fifteen, and the number of co-opted Council members shall not exceed five.

Between 1 January and 30 September 2025, the Society employed one full-time member of staff and one part-time member of staff who was on parental leave. From 1 October 2025, the Society employed one part-time member of staff working remotely and engaged one contractor working remotely. Day-to-day administration is delegated to staff and contractors under the supervision of the Officers.

Council meets at least twice each year in addition to the Annual General Meeting (AGM). The Society's accounts are independently examined in accordance with Charity Commission requirements and are presented to members for approval at the AGM. The trustees are legally responsible for the overall management and control of the Society.

BRISMES Council conducts much of its work through a number of subcommittees which support effective governance and the delivery of the Society's activities:

- Finance
- Communications
- Prizes, Awards and Scholarships
- Membership
- Public Outreach and Pedagogy

In addition, the BRISMES Committee on Academic Freedom monitors and defends academic freedom in the research, study and teaching of Middle East Studies in the UK and anywhere in the world, including in academic institutions in the Middle East and North Africa.

Financial instruments

Objectives and policies

The trustees regularly review the principal risks facing the Society and maintain systems and procedures to identify, monitor and mitigate those risks where possible. Areas of oversight include financial management, governance, staffing and operational capacity, data protection and cybersecurity, event delivery, and reputational risk.

The trustees consider that appropriate measures are in place to manage and monitor these risks effectively and are satisfied that no significant unmanaged risks have been identified.

The charity's financial instruments comprise cash balances, trade receivables and trade payables arising directly from its operations.

The trustees consider the Society's exposure to financial risks to be low.

The principal financial risks relate to cash flow management and the recovery of receivables. These are monitored through regular financial oversight, budgeting procedures and appropriate financial controls.

The Society maintains sufficient reserves and cash balances to meet its ongoing operational commitments and to support the effective management of financial uncertainties.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

British Society For Middle Eastern Studies

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of British Society For Middle Eastern Studies for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 24 June 2026 and signed on its behalf by:

Jose Ciro Martinez
Jose Ciro Martinez (Aug 6, 2026 11:03:09 GMT+2)

Dr J C Martinez
Company secretary and trustee

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 2025.

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').

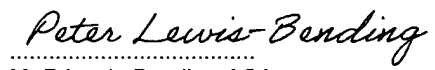
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 British Society For Middle Eastern Studies 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.



Mr P Lewis-Bending ACA

6 Oaklands Court
Tiverton Way
Tiverton
Devon
EX16 6TG

24 June 2026

British Society For Middle Eastern Studies

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	745	15,010	15,755
Other trading activities	4	139,465	-	139,465
Investment income	5	889	-	889
Total income		141,099	15,010	156,109
Expenditure on:				
Charitable activities	6	(141,729)	(26,483)	(168,212)
Total expenditure		(141,729)	(26,483)	(168,212)
Net expenditure		(630)	(11,473)	(12,103)
Net movement in funds		(630)	(11,473)	(12,103)
Reconciliation of funds				
Total funds brought forward		133,488	11,603	145,091
Total funds carried forward	19	132,858	130	132,988

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	1,335	11,603	12,938
Other trading activities	4	127,534	-	127,534
Investment income	5	1,015	-	1,015
Total income		129,884	11,603	141,487
Expenditure on:				
Raising funds		2	-	2
Charitable activities	6	(164,048)	-	(164,048)
Total expenditure		(164,046)	-	(164,046)
Net (expenditure)/income		(34,162)	11,603	(22,559)
Net movement in funds		(34,162)	11,603	(22,559)
Reconciliation of funds				
Total funds brought forward		167,652	-	167,652
Total funds carried forward	19	133,490	11,603	145,093

All of the charity's activities derive from continuing operations during the above two periods.

British Society For Middle Eastern Studies

(Registration number: 08747770)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	14	8,666	17,332
Tangible assets	15	735	369
		9,401	17,701
Current assets			
Debtors	16	38,693	36,067
Cash at bank and in hand	17	87,475	94,927
		126,168	130,994
Creditors: Amounts falling due within one year	18	(2,581)	(3,602)
Net current assets		123,587	127,392
Net assets		132,988	145,093
Funds of the charity:			
Restricted income funds			
Restricted funds		130	11,603
Unrestricted income funds			
Unrestricted funds		132,858	133,490
Total funds	19	132,988	145,093

For the financial year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 12 to 25 were approved by the trustees, and authorised for issue on 24 June 2026 and signed on their behalf by:

Waseem Farooq
Waseem Farooq (Aug 4, 2026 17:25:39 GMT+1)
Mr W Farooq
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:
71-75 Shelton Street
Covent Garden
London
WC2H 9JQ

These financial statements were authorised for issue by the trustees on 24 June 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
British Society For Middle Eastern Studies meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Amortisation
Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Website development costs	20% straight line

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% straight line

Research and development
Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Regular giving and capital donations	745	15,010	15,755
Total for 2025	745	15,010	15,755
Total for 2024	1,335	11,603	12,938

4 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Trading income;		
Sales of goods and services	68,376	68,376
Events income;		
Conferences and similar events	45,166	45,166
Membership subscriptions	25,923	25,923
	139,465	139,465

	Unrestricted funds General £	Total 2024 £
Trading income;		
Sales of goods and services	65,336	65,336
Events income;		
Conferences and similar events	38,203	38,203
Membership subscriptions	23,995	23,995
	127,534	127,534

5 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	889	889
	889	889

	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,015	1,015
	1,015	1,015

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £
Annual conference		33,762	-	33,762
Journal		13,495	-	13,495
Support costs		72,321	-	72,321
Depreciation, amortisation and other similar costs		9,200	-	9,200
Grant funding of activities		8,002	26,483	34,485
Governance costs	7	4,949	-	4,949
		141,729	26,483	168,212

	Note	Unrestricted funds General £	Total 2024 £
Annual conference		34,000	34,000
Journal		22,115	22,115
Support costs		84,315	84,315
Amortisation of development costs		8,666	8,666
Depreciation of office equipment		460	460
Grant funding of activities		8,467	8,467
Governance costs	7	6,025	6,025
		164,048	164,048

In addition to the expenditure analysed above, there are also governance costs of £4,949 (2024 - £6,025) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	700	700
Other fees paid to examiners	1,284	1,284
Legal fees	2,065	2,065
Allocated support costs	900	900
Total for 2025	4,949	4,949
Total for 2024	6,025	6,025

8 Grant-making

Analysis of grants

	Grants to institutions 2025 £	Grants to individuals 2025 £	2024 £
Analysis			
Prizes awarded	-	7,139	6,850
Solidarity Fund Bursary Scheme	-	863	1,617
American Friends of the Welfare Association	26,483	-	-
	26,483	8,002	8,467

The support costs associated with grant-making are £Nil (31 December 2024 - £Nil).

Below are details of material grants made to institutions

Name of institution	Activity	2025 £	2024 £
American Friends of the Welfare Association		26,483	-

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	534	460
Amortisation of website development costs	8,666	8,666

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Dr L Ridgeon
Dr L Ridgeon received remuneration of £3,000 (2024: £3,000) and £Nil (2024: £103) of expenses were reimbursed to Dr L Ridgeon during the year.

Dr F Alkabani
£391 (2024: £449) of expenses were reimbursed to Dr F Alkabani during the year.

Dr L E Turner
£Nil (2024: £562) of expenses were reimbursed to Dr L E Turner during the year.

Dr S Allouche
£Nil (2024: £271) of expenses were reimbursed to Dr S Allouche during the year.

Dr A Shehabi
£Nil (2024: £408) of expenses were reimbursed to Dr A Shehabi during the year.

M Abuzaid
£398 (2024: £261) of expenses were reimbursed to M Abuzaid during the year.

Dr P T C Rivetti
£Nil (2024: £228) of expenses were reimbursed to Dr P T C Rivetti during the year.

Dr S Plonski
£181 (2024: £404) of expenses were reimbursed to Dr S Plonski during the year.

Dr S Chamas
£81 (2024: £199) of expenses were reimbursed to Dr S Chamas during the year.

Mr W Farooq
£268 (2024: £294) of expenses were reimbursed to Mr W Farooq during the year.

Dr W Naboulsi
£Nil (2024: £483) of expenses were reimbursed to Dr W Naboulsi during the year.

Dr M Aouragh
£Nil (2024: £408) of expenses were reimbursed to Dr M Aouragh during the year.

Y Zebian
£Nil (2024: £382) of expenses were reimbursed to Y Zebian during the year.

Ms L S Garbett

Dr M Charountaki
£182 (2024: £Nil) of expenses were reimbursed to Dr M Charountaki during the year.

Dr J C Martinez
£436 (2024: £Nil) of expenses were reimbursed to Dr J C Martinez during the year.

11 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Monthly average number of employees	2	2

2 (2024 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

0 (2024 - 0) of the above employees participated in the Defined Benefit Pension Schemes.

Contributions to the employee pension schemes for the year totalled £12,465 (2024 - £10,023).

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	700	700
Other fees to examiners		
Other fees paid to examiners	1,284	3,450

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Intangible fixed assets

	Website Development £	Total £
Cost		
At 1 January 2025	43,330	43,330
At 31 December 2025	43,330	43,330
Amortisation		
At 1 January 2025	25,998	25,998
Charge for the year	8,666	8,666
At 31 December 2025	34,664	34,664

	Website Development £	Total £
Net book value		
At 31 December 2025	8,666	8,666
At 31 December 2024	17,332	17,332

15 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 January 2025	1,379	1,379
Additions	900	900
At 31 December 2025	2,279	2,279
Depreciation		
At 1 January 2025	1,010	1,010
Charge for the year	534	534
At 31 December 2025	1,544	1,544
Net book value		
At 31 December 2025	735	735
At 31 December 2024	369	369

16 Debtors

	2025 £	2024 £
Trade debtors	790	476
Prepayments	1,527	1,668
Accrued income	36,376	32,896
Other debtors	-	1,027
	38,693	36,067

17 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	87,475	94,927

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	878	-
VAT grant repayable	(667)	(403)
Other creditors	-	1,623
Accruals	2,370	2,382
	2,581	3,602

19 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General	133,488	141,099	(141,729)	132,858
Restricted funds	11,603	15,010	(26,483)	130
Total funds	145,091	156,109	(168,212)	132,988

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	167,652	129,884	(164,046)	133,490
Restricted funds	-	11,603	-	11,603
Total funds	167,652	141,487	(164,046)	145,093

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Intangible fixed assets	17,332	-	17,332
Tangible fixed assets	369	-	369
Current assets	119,391	11,603	130,994
Current liabilities	(3,602)	-	(3,602)
Total net assets	133,490	11,603	145,093

21 Related party transactions

There were no related party transactions in the year.

British Society For Middle Eastern Studies

Statement of Financial Activities by fund for the Year Ended 31 December 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	745	1,335
Other trading activities	139,465	127,534
Investment income	889	1,015
Total income	141,099	129,884
Expenditure on:		
Raising funds	-	2
Charitable activities	(141,729)	(164,048)
Total expenditure	(141,729)	(164,046)
Net expenditure	(630)	(34,162)
Net movement in funds	(630)	(34,162)
Reconciliation of funds		
Total funds brought forward	133,488	167,652
Total funds carried forward	132,858	133,490

British Society For Middle Eastern Studies

Statement of Financial Activities by fund for the Year Ended 31 December 2025

Restricted Funds

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	15,010	11,603
Total income	15,010	11,603
Expenditure on:		
Charitable activities	(26,483)	-
Total expenditure	(26,483)	-
Net (expenditure)/income	(11,473)	11,603
Net movement in funds	(11,473)	11,603
Reconciliation of funds		
Total funds brought forward	11,603	-
Total funds carried forward	130	11,603

British Society For Middle Eastern Studies

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	15,755	12,938
Other trading activities (analysed below)	139,465	127,534
Investment income (analysed below)	889	1,015
Total income	156,109	141,487
Expenditure on:		
Raising funds (analysed below)	-	2
Charitable activities (analysed below)	(168,212)	(164,048)
Total expenditure	(168,212)	(164,046)
Net expenditure	(12,103)	(22,559)
Net movement in funds	(12,103)	(22,559)
Reconciliation of funds		
Total funds brought forward	145,091	167,652
Total funds carried forward	132,988	145,093

British Society For Middle Eastern Studies

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Donations and legacies		
Committed giving	15,010	11,603
Committed giving	745	1,335
	15,755	12,938
Other trading activities		
Subscriptions	25,923	23,995
Academic Conference income	45,166	38,203
Academic Journal income	68,376	65,336
	139,465	127,534
Investment income		
Interest on cash deposits	889	1,015
	889	1,015
Raising funds		
Office expenses	-	2
	-	2
Charitable activities		
Conference costs	(29,683)	(33,800)
Prizes awarded	(7,139)	(6,850)
Support costs	-	(976)
Solidarity Fund Bursary Scheme awards	(863)	(1,617)
Printing journal/newsletter costs	-	(8,622)
Editorial costs	(13,495)	(13,493)
Conference & lecture costs	(4,079)	(200)
Grants payable - institutions	(26,483)	-
Advertising	(3,800)	(2,061)
Consultancy fees	-	(300)
Bank charges	(1,160)	(1,792)
Amortisation of development costs	(8,666)	(8,666)
Depreciation of office equipment	(534)	(460)
Wages and salaries	(46,497)	(56,164)
Staff NIC (Employers)	228	140
Staff pensions (Defined contribution) - pension scheme 1	(12,465)	(10,023)
Travelling	(3,323)	(5,569)
Rent	(784)	(220)
Insurance	(952)	(868)
Telephone and fax	-	(87)

British Society For Middle Eastern Studies

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Printing, postage and stationery	(470)	(1,119)
Trade subscriptions	(2,471)	(4,046)
Sundry expenses	(627)	(1,230)
Bookkeeping fees	(2,065)	(1,841)
Independent examiner's fee	(700)	(700)
Accountancy fees	(1,284)	(3,450)
Legal and professional fees	(900)	(34)
	(168,212)	(164,048)