

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

England & Wales · Charity number 273422

Details

Other names B A C S A

Status Registered

Legal form Other

Registered 1977-05-19

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: (A) TO PROMOTE THE PRESERVATION, CONSERVATION AND RECORDING OF FORMER EUROPEAN CEMETERIES AND ISOLATED MONUMENTS IN SOUTH ASIA AND ELSEWHERE IN ASIA.(B) TO PROMOTE EDUCATION IN THE HISTORY OF ALL PLACES IN SOUTH ASIA AND ELSEWHERE IN ASIA ASSOCIATED WITH EUROPEAN RESIDENCE AND IN PARTICULAR THE TERRITORIES FORMERLY ADMINISTERED BY THE HONOURABLE EAST INDIA COMPANY AND THE BRITISH GOVERNMENT OF INDIA.(C) TO CONSERVE AND BEAUTIFY CEMETERIES FALLING WITHIN THESE OBJECTS AS WELL AS THEIR IMMEDIATE ENVIRONMENT.

Activities: To promote the preservation, conservation and recording of former European cemeteries and isolated monuments in South Asia and elsewhere in Asia.To promote education in the history of all places in South Asia and elsewhere in Asia associated with European residence and in particular the territories formerly administered by the Honourable East India Company and the British Government of India.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ASIA
- Bangladesh
- India
- Pakistan
- Sri Lanka

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£64,754	£103,109	-	-
2023-12-31	£38,905	£46,173	-	-
2022-12-31	£71,855	£55,376	-	-
2021-12-31	£37,364	£47,642	-	-
2020-12-31	£34,355	£31,187	-	-

Trustees

Name	Role	Appointed
Paul Benjamin Dean	Chair	2019-03-20
Charles Andrew George Greig		2016-04-04
DR RICHARD JOHN BINGLE		2014-03-26
DR ROSIE LLEWELLYN-JONES MBE		2015-02-11
Denise Love		2019-03-20
Dr Christina Macfarlane		2025-04-09
Jason Richard Beckett		2025-04-09
Mohd Yasin Zargar		2021-04-15
Mr George Peter Boon		2014-03-26
Rachel Magowan		2023-04-20
Robert Charles Hardy Boon		2023-09-07
Stephen Grant Schaw Miller		2025-10-16

Accounts

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA



ANNUAL REPORT 2024

Colombo Sahib's tomb, Dhaka: before and after conservation
Courtesy of Mr Waqar Khan.



PRESIDENT'S LETTER

As I write this letter for BACSA's Spring Mailing, I realise that we have just passed the halfway point of the 2020's and that, in consequence of the elections held in the West in 2024, the political landscape for the rest of the decade is a little clearer. Importantly, we will have a Republican President serving a second term in the White House. For so long as the Republicans also hold a majority in both Houses of Congress, he will have an opportunity to bring about meaningful change to the war in Ukraine, to the conflict in the Middle East and to Western relations with the People's Republic of China. Whether that is change for the better remains to be seen and, either way, may not greatly affect the work BACSA does in the Indian sub-continent and elsewhere in South Asia. The political landscape has not altered much in Pakistan, or Burma but perhaps the same cannot be said of Bangladesh and India. In Bangladesh, the fall from power of Sheikh Hasina so soon after winning a fifth term in office has been a watershed and it is not yet clear what direction the country will take. In India, the mixed fortunes of the BJP in the General Election and continuing tensions with China - not least over the shared border and the impact of the Brahmaputra River dam project - may lead to a softening of the government's policy of non-alignment with the West. At the very least it is to be hoped that the government will become less suspicious of charitable organisations who support projects in India and will relax the obstacles to receipt of foreign currency which make the funding of such projects so difficult.

Wherever it tries to get a project off the ground, BACSA has to contend not only with national politics but also with local conditions. Access to a cemetery is sometimes difficult. On occasion there are issues of safety and security. Engaging and supervising a suitably skilled workforce is always a challenge. Our projects in Pakistan are a good example. We are most fortunate to have retired Major General Syed Ali Hamid as our Punjab & North West Province Area Representative. He has recently promoted and overseen the restoration of graves at Chillianwala and is currently embarked on conservation of the cemetery at Malakand. Aside from his drive and enthusiasm, work at these sites would not have been possible without his many contacts in the military and civil administration. The Malakand project is being funded equally by BACSA and the Commonwealth Heritage Forum (CHF). One of the stated aims of the CHF is to facilitate the conservation of built heritage throughout the Commonwealth by providing opportunities for learning conservation skills. BACSA's Conservation Manuals have the same objective and we look forward to a fruitful collaboration with the CHF in the coming years.

I should mention two other significant projects which BACSA is supporting. One is the restoration of the tomb of Colombo Sahib in Dhaka. The other is the restoration of the cemetery of St Mary's on the Island in Chennai.

For the identity of 'Colombo Sahib' see Rosie Llewellyn-Jones' article in the Spring 2025 edition of *Chowkidar*. The tomb is thought to be earlier than he and to date from the late seventeenth century. It is one of the finest memorials in Bengal and its restoration is long overdue. Work started in 2024 with funds from BACSA and a subsequent cash injection from the CHF. The project would not have happened without the tremendous input and dedication of our Area Representative for Bangladesh, Professor Dr Abu Syeed M. Ahmed, and his immediate predecessor, Waqar Khan.

Phase 2 of the St Mary's project, which involved conservation of the tomb of botanist James Anderson (1738-1809) and the laying of new cemetery pathways, was completed last summer. The work is being carried out for BACSA by expert conservators, Jeernodhar of Mumbai, with

renowned heritage architect, Ravi Gundu Rao, acting as consultant. BACSA is now considering what it can afford to include in Phase 3.

Unexpected changes in local governance sometimes cause problems. Maintenance of the cemeteries in Kolkata, including South Park Street Cemetery and Lower Circular Road Cemetery, is the responsibility of the Kolkata Christian Burial Board (CBB). Early last year, all the members of the CBB were suddenly dismissed by the Government and a new Board was appointed. This temporarily disrupted plans by BACSA and the CHF for conservation of some of the historic graves and resulted in some inappropriate work being done by a local conservator. However, I am pleased to say that the new CBB is now on top of the situation. It has re-launched the CBB's website which acknowledges the role BACSA has played, and continues to play, in conserving graves in its Kolkata cemeteries and we are confident of a good working relationship with the Board's new Chairman (<http://christianburialboardkolkata.com>).

BACSA begins the second half of this decade in good shape. New members are roughly matching members we lose. Our finances are never quite enough for all we would like to do but have remained solid, albeit in an increasingly expensive world. However, there are still posts to be filled on the Executive Committee including that of Events Officer and Cemetery Records Officer. We are also looking for someone to take over the organisation of our General Meetings. If you feel that you could make a contribution to the running of BACSA in these or other roles, do please contact the Chairman or the Honorary Secretary.

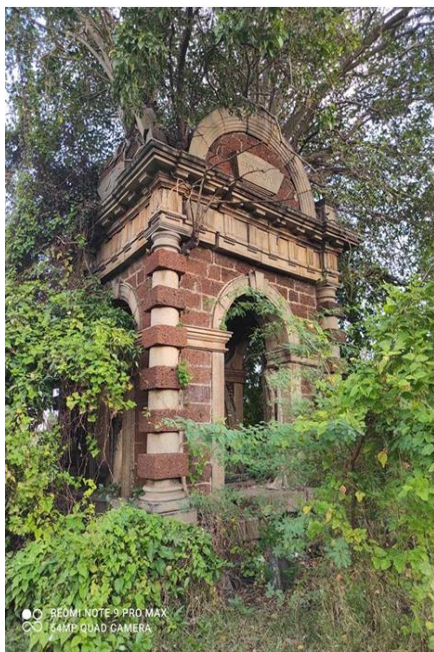
In 2027, BACSA will celebrate its 50th Anniversary. The Executive Committee will shortly be considering how best to mark that occasion. Half a century is a milestone which must cause us to take stock. Family links with the Indian sub-continent have moved on a couple of generations since Theon Wilkinson saw the need to establish BACSA. But the built heritage the British left behind, including the cemeteries, graves and memorials remain as part of the history. The remains of kin who died 5 or 10 generations ago deserve as much respect as those of our grandparents and great-grandparents. I feel it would be a fitting tribute to Theon if we could ensure that, by 2027, our membership still numbered more than 800 at least half of whom represented those succeeding generations i.e. were under the age of 70.

So, my message for 2025 is: 'Get Recruiting!'

Mark Havelock-Allan
January 2025



St Mary's Cemetery Madras



James Anderson, 1811, St Mary's Cemetery Madras: before and after conservation
Courtesy of Jeernodhar JCPL

REPORT FOR THE YEAR ENDING DECEMBER 2024

Structure, Governance and Management: Established in 1976, BACSA has an Executive Committee (ExCo) that meets five times a year. Its members are the trustees of BACSA who are guided and supported by the President and Vice-Presidents. Two general meetings are held each year. BACSA is governed by its Constitution and Rules. The BACSA Archives in the British Library are open to the public. BACSA has no paid staff and no office; all work is by volunteers both in the UK and South Asia. It has a website - www.bacsa.org.uk

Objects and Activities: BACSA is an institution for the recording, preservation and conservation of former European cemeteries, isolated graves and monuments in South Asia created before 1947. It promotes education in the history of all places associated with European residence in the area from the Red Sea to the China coast – wherever the East India Company set foot.

Public Benefit: BACSA is the only established organisation helping to care for an historic part of South Asia's and the United Kingdom's built heritage in South Asia. It guides the public into researching and increasing its understanding of European lives and deaths in South Asia before 1947 through specialist help from BACSA members and others.

Achievements and performance:

Work on conservation projects continued steadily. The biannual general meetings each attended by between 50 and 60 members took place at London's Union Jack Club. Membership remained steady at about 850. The Executive Committee met regularly at the Royal Asiatic Society, London.

Grants totalling almost £81,000 were made for projects (details in the Projects Report). Sales of second-hand books donated by generous members and non-members raised £6,649, a valued contribution towards financing conservation projects. The Executive Committee maintained its focus on the larger and more historically significant cemeteries in the sub-continent.

The website received around 900 visits per month: roughly 1/3 from the UK, 1/3 from India and 1/3 from other countries (mainly the USA, Canada, Australia, New Zealand, Ireland, Pakistan and Bangladesh). 40 news items were posted during the year, covering BACSA projects, events and lectures as well as accounts of members' visits to cemeteries and places of interest in the subcontinent.

BACSA was represented at two major events – the FIBIS (Families in British India) 25th Anniversary Conference, and the India stand at the London-based World Travel Market fair, to raise awareness of the value of cemetery heritage.

Cemeteries in the subcontinent remain at risk from encroachment, undesirable elements, so-called land-grabbers, and others attracted by the potential value of land in built-up areas. They must have local community support if they are to be sustainable in the long term. To encourage this approach, BACSA urged current and future project partners to use its handbook *Historic Cemeteries in South Asia and Community Engagement* and prepare a cemetery and community management plan.

BACSA and the Commonwealth War Graves Commission continued their cooperation in the subcontinent. BASCA and the Commonwealth Heritage Foundation provided joint support for projects that met their common interest in heritage conservation.

Mr Michael StJ Way was appointed a vice-president. Dr Raza, Mrs Davies and Mr Walker left the Executive Committee.

Plans: To continue to build on the interest in cemetery conservation increasingly shown by local people in India and Pakistan. To promote community engagement amongst present and future conservation partners. To continue to raise awareness in India's travel trade of the value to

tourism of India's old European cemeteries and monuments. To encourage members to make their children life members.



Kabul Cemetery
Courtesy of the British Embassy, Doha

FINANCIAL REVIEW: A good year from a financial point of view, though with its tiresome side. We spent nearly £81,000 on projects, significantly more than in the last few years (£22,500 odd in 2023 and £28,500 odd in 2022). This suggests that the brake imposed by the pandemic has now been largely released.

Projects supported included St Mary's Cemetery on the Island, Chennai, India (£26,260), St Andrew's Cemetery, Bhuj, Gujarat, India (£15,500), the Christian Cemetery at Ambala, Haryana, India (£12,600), Raniganj Wesleyan Methodist Church, West Bengal, India, (£2,143), Colombo Sahib's Tomb, Narinda Cemetery, Dhaka, Bangladesh (£10,000) and the British Soldiers' Cemetery, Malakand, North West Frontier, Pakistan (£11,000). This reflects BACSA's gratifying reach throughout the sub-continent.

The tiresome side was that we fell foul of the more stringently enforced Indian currency regulations. Three transfers to Bhuj and one to Ambala were returned without explanation. Lloyds Bank were as baffled as we were but it transpired that the transfers had to be made in Sterling whereas the default position of Lloyds Internet Banking is to transfer in the local

currency. Once this issue had been discerned from some very opaque guidance provided by the Reserve Bank of India and after much head scratching, the problem was resolved.

Other outgoings were £6,899 for events and meetings (£8,129 in 2023), £3,272 for the website (£2,885 in 2023), £2,363 for producing Chowkidar (£2,774 in 2023), £2,825 for the cost of mailing it and printing various AGM/GM and other materials (£2,774 in 2023), and £2,855 for miscellaneous expenses, including trustees' insurance, the Independent Examiner's fee, costs of the sale of publications and of second-hand books etc. (£4,620 in 2023), giving a total of £18,226 for non-project expenditure (£21,182 in 2023). Our total expenditure for the year was £99,218. So, our expenditure on projects was in the region of three times what we spent in each of the previous two years whereas our expenditure on other matters was somewhat less than we spent in 2023.

As to income, after a poor 2023, donations increased significantly thanks to generous gifts of £20,000 from the M StJ Way Charitable Trust, £5,000 from the J Paul Getty Trust, £5,000 from the Richard Broyd Trust and £1,000 from the Inchcape Foundation. In addition, we raised £20,000 from our portfolio, though this represented the return of a cash transfer made in late 2022 from our bank account when interest rates were so low that transferring the sum to our then brokers seemed to make more economic sense.

Subscriptions increased more modestly from £7,715 in 2023 to £7,858 in 2024 which is encouraging. Dividends reduced from £12,877 in 2023 to £8,781 in 2024 no doubt reflecting a bedding in period with our new broker, JM Finn, as well as market forces. Website sales were up from £1,088 in 2023 to £1,166 in 2024. Second-hand book sales were up significantly from £4,715 in 2023 to £6,649 in 2024. Gift Aid reclaimed from the Inland Revenue totalled £2,078 in 2024 (£2,275 had been reclaimed in 2023 but this covered a two year period, so the sum recovered represents an increase). This gives a total income for 2024 of £84,961 against £44,529 in 2023.

The Financial Statements for the year to 31.12.24 are to be found elsewhere in this Annual Report.



Major General James Kennedy CB, 1859, the Old Civil Cemetery, Benares
Courtesy of Mr Paul Dean

PROJECTS REPORT ON ACTIVITIES IN SOUTH ASIA 2024

Area Representative's (AR) name in brackets.

Afghanistan (Mark Whitehouse)

The Khabre Ghora (Kabul Cemetery) is managed by the British Embassy to Afghanistan, which - while the Afghanistan environment remains challenging - is currently based in Doha. The cemetery gardener, however, continued to maintain the gravestones, memorials, paths, walls and garden. During 2024, the Cemetery well was re-dug to ensure an independent water supply. A new water pump was installed, which enables the site to be independent of local power disruptions. The Cemetery remains open to visitors, and photographs from these visits show the Cemetery to be in a good state.

Bangladesh (Professor Dr Abu Sayeed M Ahmed)

A project which BACSA has attempted to promote for many years, the conservation of the Colombo Sahib monument in Wari Cemetery, Dhaka, finally got off the ground with the cooperation of the Christian Burials Board of Dhaka and under the direction of our AR, a conservation architect. BACSA contributed £10,000 and the Commonwealth Heritage Forum also made a substantial grant. The monument was completely encased in tree growth, which was removed. The three tiered structure is being consolidated and restored, using traditional materials. The project will be completed in Spring 2025.

India

Haryana, Ambala Christian Cemetery (William Crawley)

We returned to this cemetery to contribute again to the rebuilding of the final section of the perimeter walls. BACSA sent a grant of £12,600 after the local Christian community had raised funds.

Gujarat, Bhuj, St Andrew's Cemetery

The Centre for Heritage Conservation at CEPT University in Ahmedabad, led by Prof Jigna Desai, conducted a thorough expert survey of this cemetery and produced a very detailed report. The report contains a record of all the burials, which will replace the lost originals for the church, and an assessment of the materials used in the historic graves, with recommendations for best practice conservation. Both academics and students were involved and Prof Desai has told us that the latter found it enlightening to investigate an old British cemetery. The project cost £15,300. Follow up action will be considered in 2025.

West Bengal, Raniganj, Wesleyan-Methodist Cemetery

The Asansol Heritage Research Group approached BACSA for help in digitising the church records connected to this cemetery and we provided £2,143. The Group intends to photograph the cemetery, record the graves and develop local interest in the history of the site.

Kolkata, South Park Street Cemetery (Dr Neeta Das)

Dr Das on behalf of the Commonwealth Heritage Forum assessed this well-known cemetery for a proposed conservation and training programme in collaboration with the Forum. The assessment revealed significant challenges, including severe waterlogging, which has left the grounds and tombs damp. A large nursery within the premises exacerbates this problem. Despite attracting numerous visitors who pay an entry fee, the cemetery lacks essential amenities like toilets and drinking water. About fifty percent of the tombs are already lost, and without urgent conservation efforts, the cemetery risks losing its historical structures and artefacts.

Tamil Nadu, Chennai, St Mary's Cemetery on the Island (Ravindra Gundu Rao)

Phase 2 of our project to restore one of the cemeteries regarded as showplace sites in India finished during the year. Our contractors under the guidance of our AR conserved the impressive monument to James Anderson, a founder of the city's botanical garden; and cleared and consolidated the central avenue from the entrance to the Anderson monument at the far end of the cemetery.

Pakistan

Malakand, Christian Cemetery (Syed Ali Hamid)

Our AR's proposal to restore the cemetery at the Malakand Pass which has graves related to the operations of the Malakand Field Force, 1897, was accepted. We contributed jointly with the Commonwealth Heritage Forum to phase 1, which cost some £20,000. Clearing of the site and excavation began in early October 2024. Erection of nearby buildings not only had destroyed many graves but also caused significant soil deposition, damaging the remaining graves in the process. The construction of a large drain through the cemetery further led to the loss of graves. 2,600 cu ft of soil and rubble was removed and 80 graves were excavated, damaged slabs were repaired/re-laid, 66 new crosses were cast to replace damaged or missing ones. A memorial to the 5th QO Madras Sappers and Miners was near the boundary wall with its inscription facing the wall. The memorial was also excavated to its true depth and the tablet with the name of five Madras Sappers was relocated to face the cemetery.

The pastor of the small church within the Malakand Fort became involved with efforts to name the soldiers buried in the cemetery. The Archaeological Department of the local district provided technical advice and the labourers on site gained valuable experience in conservation. The small Christian community in Malakand Pass and surroundings is actively involved in the work and has taken responsibility for protecting and maintaining the cemetery. They will plant rose creepers along the boundary wall and over the entrance in the spring. The cemetery will become part of the Malakand Heritage Trail that is being developed. The Department of Archaeology will place a tourist sign on the main road.

Annual Maintenance in India

Maintenance grants were increased for 2024. South Park Street Cemetery received grant from the East India Charitable Trust, Kolkata. BACSA supported the Cantonment Cemetery in Jhansi and the Residency Cemetery, Hyderabad and cemeteries in Kotah and Salem. Grants for the Nicholson Cemetery in Delhi and for the Cantonment Cemetery in Meerut were pending.

Plans A phase 3 at St. Mary's, Chennai, will conserve more graves and consolidate more pathways. A phase 2 at Malakand will complete the excavation of the site, and a new project is being developed for Peshawar's Taikal Payan Cemetery. Liaison with CEPT University on conservation of graves at Bhuj. We expect that further conservation will be proposed at Wari Cemetery, Dhaka. We hope that projects will emerge in Darjeeling, Benares, Allahabad and Meerut and are in touch with local enthusiasts who are developing projects in Lansdowne and Poona.

AREA REPRESENTATIVES The Executive Committee is grateful for the support of our volunteer area representatives. It appointed Mr Bertie Amritanand for Assam & Northeast India and Mr Richard Cornwallis for Indonesia.



Malakand Cemetery, Pakistan, before work began
Courtesy of Major General (Retd) Syed Ali Hamid



Malakand Cemetery, Pakistan, after work began
Courtesy of Major General (Retd) Syed Ali Hamid

DONATIONS IN 2024

BACSA receives generous donations, both financial and in kind from members and non-members. We receive reports and photographs of cemeteries visited. Each issue of Chowkidar carries reviews of books, some of whose authors or publishers have donated amounts to BACSA for every copy of their book sold. Some donations are in kind, where people have given their time to do a task for the Association, for example reviewing a book for Chowkidar. Although not all donors can be listed, every donation is received with gratitude to further BACSA's work. Among the donors in 2024 were:

Financial

The Inchcape Foundation
M StJ Way Charitable Trust

J Paul Getty Jr Charitable Trust
Mr Richard Broyd

Second-hand books

Mr Jonathon Powell
Mr Virgil Miedema
Mrs Jane Spender
Mr Adrian Steger
Mr John Ford
Mr David Blake

Mrs Meryl Balchin
Mr Christopher Thompson
Mr Peter Marshall
Mrs Jane Turner
Ms Carol Turner

Donations in kind

Mr John Randall

Cemetery visits, visit reports, photographs, records

Mr A Cumine	Madras, Delhi	Mr C Lovatt	Kerala
Mrs J Jackson-Hill	Sri Lanka, South	Mr Eshan	Allahabad
India		Mr Ankit Semwal	Landour
Revd Joshua Sudhakar	Tamil Nadu	Mrs A Norman	West Bengal
Ms A Gilchrist	Seringapatam, Madras, Bangalore, Secunderabad, Masulipatam	Mr R Giddins	St John's Calcutta
		Mrs P Purvis	Seringapatam, Hyderabad, The Nilgiris
Mr A Whitehead	Madras	Mr P Dean	Lucknow, Benares
Mr M Way	Ambala, Simla, Delhi		Darjeeling, Hyderabad, Agra
Mr C Greig	Chunar		



Wall at the Cantonment Cemetery, Ambala
Courtesy Father Patras Mundu

**Summary of the talk by Dr Jennifer Howes
 at the General Meeting on 24 October 2024**

The East India Company's commissions for Westminster Abbey

The East India Company's Court of Directors commissioned many artworks in the eighteenth century. Most of these were displayed inside East India House, its headquarters in the City of London. Following the disbanding of the Company in the late nineteenth century, these were dispersed. However, some of the Company's commissioned artworks remained in-situ because they were in places of worship.

The talk looked at four memorials inside Westminster Abbey, and what their presence inside the Abbey tells us today. These four memorials are dedicated to Admiral Charles Watson, Major-General Stringer Lawrence, Lieutenant General Sir Eyre Coote and Captain Edward Cooke. The East India Company fastidiously documented these costly commissions in its Court Minutes, which are today preserved in the British Library. The minutes pinpoint the dates of the commissions, the names of the sculptors and the cost of the memorials. This information helps explain why the Company memorialised these four men in such a grand way.

The Westminster Abbey commissions were very much about image building. The four monuments conveyed to the Abbey's visitors that the East India Company was a prosperous, virtuous, powerful institution that was important to the British nation. The Company needed to convince the educated British public that it was a profitable place for people to invest their money. These memorials were an important way to promote narratives that benefited the Company's reputation.

The talk was based on Dr Howes's book, *The Art of a Corporation: The East India Company as Patron and Collector* (2023). It has been published by Routledge and Manohar, with the less expensive Manohar edition being sold on-line through Abe Books. Chapter one is available as a free download through Routledge's website.



Memorial to Vice-Admiral Charles Watson in Westminster Abbey. Watson died at Kolkata in 1757 and was buried in the cemetery of St John's Church.



Hauntingly beautiful: 'Nagaphon Ghat', Narinda, Dhaka, 1787, oil on canvas, 66 x 76 cm, by Johann Zoffany, showing the earliest image of Colombo Sahib's mausoleum to the right.

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Statement of Financial Activities Year to 31 December 2024

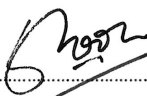
	Year Ended 31/12/24 Total Funds £	Year Ended 31/12/23 Total Funds £
Incoming resources		
From Voluntary Sources		
Subscriptions	7,858	7,672
Donations and legacies	32,361	6,298
Net Sales of donated second-hand books	5,886	3,607
Tax claims – Gift Aid	2,077	2,275
From Assets		
Dividends on investments	9,249	12,026
From Charitable Activity		
Web Sales	1,166	-
Meetings and Events	6,157	7,027
Total Incoming Resources	64,754	38,905
Expenditure		
Charitable Activity		
Cemetery works in South Asia	80,877	22,859
Record books and <i>Chowkidar</i>	2,363	2,774
Net publication Costs	565	424
Website Costs	3,272	2,885
Administration Costs		
Brokers Fees	3,940	4,173
Printing, stationery and postage to members	2,825	2,774
Insurance	496	511
Subscriptions	30	25
Bank Charges	765	315
Governance Costs		
Independent Examiner's fee	675	600
Meetings	6,899	8,637
Executive Expenses	402	196
Total Resources Expended	103,109	46,173
Net (Outgoing)/Incoming Resources	(38,355)	(7,268)
Other Recognised Gains & Losses		
Realised gains/(losses) on investment assets	(4,257)	-
Unrealised gains/(losses) on investment assets	18,878	1,541
Net Movement in Funds	(23,734)	(5,727)
Total funds brought forward	389,166	394,893
Total Funds Carried Forward	365,432	389,166

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

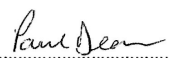
Balance Sheet as at 31 December 2024

	2024		2023	
	£	£	£	£
Investment Assets				
Tangible Assets		-		-
Investment at market value		327,483		299,193
Current Assets				
Cash and Bank account	38,621		91,573	
Current Liabilities				
Accruals	675		1,600	
Net Current Assets		37,949		89,973
Net Assets		<u>365,432</u>		<u>389,166</u>
Charity Funds				
Restricted funds		-		-
Unrestricted funds		365,432		389,166
Total Funds		<u>365,432</u>		<u>389,166</u>

The Financial statements were approved by the Trustees on *19th February 2025* and signed on their behalf by:


.....

Hon Secretary


.....

Hon Treasurer

OFFICERS

Mr Paul Dean
Mr Peter Boon
Mr Paul Dean
Mr Robin Boon

Chairman
Honorary Secretary
Honorary Treasurer
Honorary Membership Secretary

EXECUTIVE COMMITTEE

Dr Richard Bingle

Records, BL archives, UK MIs & church matters

Mr Charles Greig

Dr Rosie Llewellyn-Jones MBE

Editor of 'Chowkidar'; publications & second-hand book sales

Ms Denise Love

Ms Rachel Magowan

Projects Coordinator

Communications Officer & Website Editor

Mr Yasin Zargar

South Asia Adviser

AREA REPRESENTATIVES

Dr Abu Sayeed M Ahmed, Bangladesh

Mr Bertie Amritanand, Assam &
Northeast India

Mr David Barnabas, Bangalore & suburbs

Mr N P Chekkutty, Kerala

Mr Richard Cornwallis MBE, Indonesia

Dr William Crawley, Delhi & suburbs,
Meerut & Haryana

Dr Neeta Das, Calcutta

Mr Adam Foucar, Burma

Mr Ravindra Gundurao, South Karnataka
& Tamil Nadu

Major General (Retd) Syed Ali Hamid,
Punjab & NWFP, Pakistan

Mr John L Harding, Malacca

Ms Valerie Haye, Uttarakhand Hill Stations
& Dehra Dun

Mr Anthony Hulton, Sri Lanka

Mr Tom Inglis, Andhra Pradesh,
Telangana & Southeast Odisha

Mr Leslie James, Penang

Dr Rosie Llewellyn-Jones, Lucknow

Mr David Mahoney, Hong Kong & China

Mme Yvonne Matignon Gonsalves, North
Karnataka & Goa

Mrs Phillida Purvis, Seringapatam &
Nilgiris

Mrs Valerie Robinson, Gwalior & Shivpuri

Mr Trevor Rosemeyer, Agra & District &
Mathura

Mr Mark Whitehouse, Afghanistan

Mr Michael Rawlinson, Malaysia

Dr Rosemary Raza, Pakistan

Mr Syed Faizan Raza, Bihar & Jharkhand

Other posts

Mr David Blake OBE, British Library archive
Brig Ian Rees, Cemetery Records Officer

Sir Michael Davies KCB, Publications
Distributor

Ms Valmay Young, Website Support

Honorary Secretary

Mr Peter Boon
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London Road
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OX11 9PB

Tel: 01235 850410

Email: secretary@bacsa.org.uk

Honorary Treasurer

Mr Paul Dean
97 Verulam Road
St Albans
AL3 4DL

Tel: 01727 845229

Email: treasurer@bacsa.org.uk

**Honorary Membership
Secretary**

Mr Robin Boon
Endene
Upton Bishop
Ross-on-Wye
Herefordshire HR9 7UE

Tel: 07816 275657. Email:

membership@bacsa.org.uk

Notes to Members

- Members' postal and email addresses will not be given out. If wishing to contact a fellow member, please send an email or letter c/o the Honorary Secretary who will forward it. It is at the member's discretion whether to reply or not.
- When writing to the Honorary Secretary and expecting a reply, please enclose a stamped addressed envelope.



St Andrew's Cemetery, Bhuj, Gujarat
Courtesy of Mrudula mane



The Cantonment Cemetery, Allahabad
Courtesy of Mr Eshan

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

(REGISTERED CHARITY No. 273422)

ACCOUNTS

FOR THE YEAR TO 31 DECEMBER 2024

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Statement of Financial Activities Year to 31 December 2024

	Note	Year Ended 31/12/24 Total Funds £	Year Ended 31/12/23 Total Funds £
Incoming resources			
From Voluntary Sources			
Subscriptions		7,858	7,672
Donations and legacies	5	32,361	6,298
Net Sales of donated second-hand books		5,886	3,607
Tax claims – Gift Aid		2,077	2,275
From Assets			
Dividends on investments		9,249	12,026
From Charitable Activity			
Web Sales		1,166	-
Meetings and Events		6,157	7,027
Total Incoming Resources		64,754	38,905
Expenditure			
Charitable Activity			
Cemetery works in South Asia	6	80,877	22,859
Record books and <i>Chowkidar</i>		2,363	2,774
Net publication Costs		565	424
Website Costs		3,272	2,885
Administration Costs			
Brokers Fees		3,940	4,173
Printing, stationery and postage to members		2,825	2,774
Insurance		496	511
Subscriptions		30	25
Bank Charges		765	315
Governance Costs			
Independent Examiner's fee		675	600
Meetings		6,899	8,637
Executive Expenses		402	196
Total Resources Expended		103,109	46,173
Net (Outgoing)/Incoming Resources		(38,355)	(7,268)
Other Recognised Gains & Losses			
Realised gains/(losses) on investment assets		(4,257)	-
Unrealised gains/(losses) on investment assets		18,878	1,541
Net Movement in Funds		(23,734)	(5,727)
Total funds brought forward		389,166	394,893
Total Funds Carried Forward		365,432	389,166

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Balance Sheet as at 31 December 2024

	Notes	2024	2023
		£	£
Investment Assets			
Tangible Assets	3	-	-
Investment at market value	4	327,483	299,193
Current Assets			
Cash and Bank account		38,621	91,573
Current Liabilities			
Accruals		675	1,600
Net Current Assets		37,949	89,973
Net Assets		365,432	389,166
Charity Funds			
Restricted funds		-	-
Unrestricted funds		365,432	389,166
Total Funds		365,432	389,166

The Financial statements were approved by the Trustees on
behalf by:

and signed on their

.....

Hon Secretary

.....

Hon Treasurer

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Notes to the Accounts for the year to 31 December 2024

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102 SORP. (*Charity Commission Statement of Recommended Practice: Accounting for Charities*)

To comply with the SORP BACSA's investments are shown at market value on its balance sheet.

Tangible fixed Assets

Depreciation on assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful life is as follows:

Website -33% on cost

2. Advisors to BACSA

Bankers:	Lloyd's Bank Plc
Investment Advisers:	JM Finn
Independent Examiner:	Jane Baker FCCA Baker Accountancy Services

3. Tangible Fixed Asset

	Website £
Cost	
At 1 st January 2024	15,743
Additions	-
At 31 st December 2024	<u>15,743</u>
Depreciation	
At 1 st January 2024	15,743
Charge for the year	-
At 31 st December 2024	<u>15,743</u>
Net Book Value	
At 31 st December 2024	<u>-</u>
At 31 st December 2023	<u>-</u>

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Notes to the Accounts for the year to 31 December 2024 (Continued)

4. Analysis of Investment Portfolio

	2024	2023
	£	£
UK Gilts	34,780	32,284
Bond Funds	15,324	23,233
Electricity	8,020	9,280
Media	7,258	-
Oil, Gas & Coal	12,380	12,858
Personal care, drug and grocery stores	8,186	12,540
Pharmaceuticals & Biotechnology	5,601	7,705
Investment Funds	210,539	177,513
Infrastructure	15,708	19,696
Property	9,687	4,084
	<u>327,483</u>	<u>299,193</u>
Historic cost	<u>290,278</u>	<u>248,940</u>

5. Dividends on Investments

Dividends on investments are shown gross.

6. Overseas Projects

Expenditure on cemetery works in South Asia in the current financial year amounted to £80,877 (2023: £22,859)

7. Remuneration of Trustees

No remuneration or other benefits have been paid to the charity's trustees, or to people connected to them, from the charity. No transactions have been undertaken by the charity in which a trustee or connected person has a material interest.

8. Commitments and guarantees

The charity has no commitments that have not been provided for in the accounts. The charity has not given any guarantees that are not reflected in the accounts. The charity has not received any loan secured on any of its assets. There are no contingent liabilities at the 31st December 2024.

9. Taxation

As a registered charity BACSA is exempt from taxation on its income and capital gains under section 505 of the income & Corporation Taxes Act 1988.

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Accounts for the year to 31 December 2024

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Jane Baker
Accountancy Services
22 High View Avenue North
Brighton
Sussex
BN1 8WR

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

(REGISTERED CHARITY No. 273422)

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Charge for the year	-
At 31 st December 2024	<u>15,743</u>
Net Book Value	
At 31 st December 2024	<u>-</u>
At 31 st December 2023	<u><u>-</u></u>

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

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BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

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Independent examiner's statement

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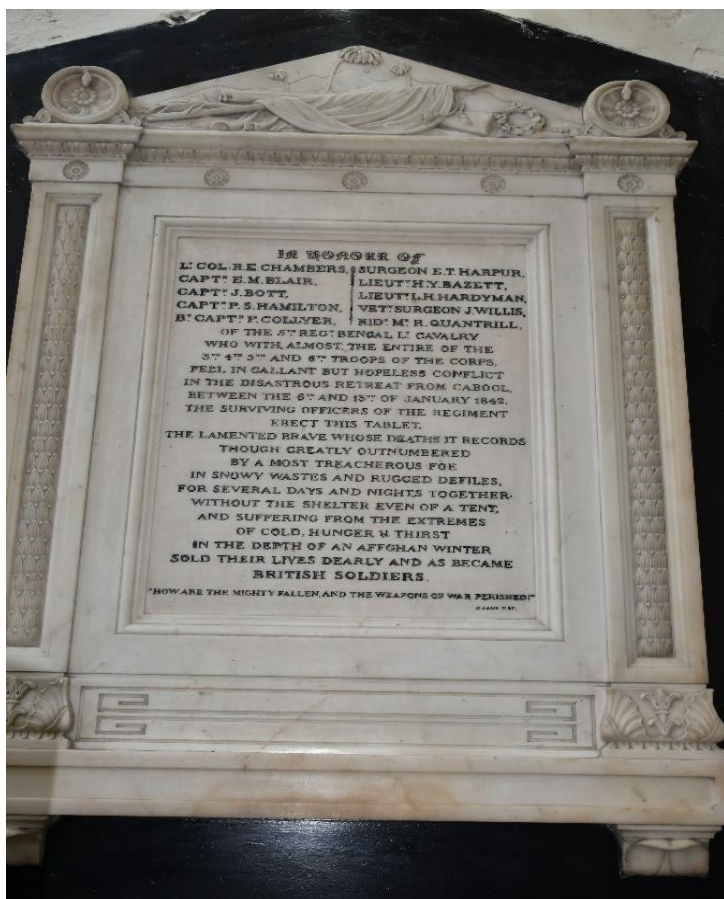
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Jane Baker
Accountancy Services
22 High View Avenue North
Brighton
Sussex
BN1 8WR

Accounts

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA



IN REMEMBRANCE OF
L^T COL R E CHAMBERS, SURGEON R E HARPUR,
CAPT^T E M BLAIR, LIEUT^T H Y BAZETT,
CAPT^T J BOTT, LIEUT^T L H HARDYMAN,
CAPT^T P S HAMILTON, VET^T SURGEON J WILLIS,
B^T CAPT^T F COLIVER, MID^T M R GUANTRILL,
OF THE 5^T REG^T BENGAL L^T CAVALRY
WHO WITH ALMOST THE ENTIRE OF THE
5^T 4^T 3^T AND 6^T TROOPS OF THE CORPS,
FELL IN GALLANT BUT HOPELESS CONFLICT
IN THE DISASTROUS RETREAT FROM CABOOL
BETWEEN THE 6^T AND 15^T OF JANUARY 1842.
THE SURVIVING OFFICERS OF THE REGIMENT
ERECT THIS TABLET.
THE LAMENTED BRAVE WHOSE DEATHS IT RECORDS
THOUGH GREATLY OUTNUMBERED
BY A MOST TREACHEROUS FOE
IN SNOWY WASTES AND RUGGED DEFILES,
FOR SEVERAL DAYS AND NIGHTS TOGETHER,
WITHOUT THE SHELTER EVEN OF A TENT,
AND SUFFERING FROM THE EXTREMES
OF COLD, HUNGER & THIRST
IN THE DEPTH OF AN AFFGHAN WINTER
SOLD THEIR LIVES DEARLY AND AS BECAME
BRITISH SOLDIERS.

"HOW ARE THE MIGHTY FALLEN AND THE WEAPONS OF WAR PERISHED?"

DEAD 1842

Front cover illustration: Church of St Peter (1828), Fort William, Calcutta:
The Retreat from Cabool, 1842.
Courtesy of Professor Peter Stanley

PRESIDENT'S LETTER

I am sure I was not alone when, at midnight on 31st December, I had misgivings about what 2024 holds in store. The international outlook has seldom looked more fragile. The war in Ukraine shows no sign of resolution, as the toll of death and destruction mounts. The appalling attack by Hamas on civilians on 7 October, has provoked a military response from Israel which is forecast to last many more months and is already causing a humanitarian crisis in Gaza. To cap it all, assaults by Houthi rebels on ships in the Gulf of Aden are threatening passage through the Suez Canal. Fortunately, none of these zones of conflict involves countries where BACSA operates. Nevertheless the prospects for world peace look bleak.

2024 is also set to bring political uncertainty, with elections scheduled in many democracies. There will be a General Election in the UK, probably in the second half of the year, and a Presidential Election in the USA, which is likely to be a roller-coaster. The three largest countries of the Indian subcontinent are also going to the polls. The General Election in Bangladesh was on 7 January. The General Election in Pakistan due to be held on 8 February was postponed. We should be grateful that the democratic process is still functioning in these countries and trust that the elections are as free and fair as possible and that the votes of the electorate are respected.

Of greater significance to BACSA is the General Election in India, which is expected to take place sometime between April and May. It is widely predicted that Prime Minister Modi's BJP party will win a third consecutive term.

If that happens, one can only hope that the self-confidence Hindu nationalists are likely to derive from this further mark of their political dominance brings with it a realisation that modern India has little or nothing to fear from the contribution that foreign charities and NGOs make to Indian social and cultural life. Changing place names is one thing, and understandable. Neglecting or, worse still demolishing, built heritage is another. India has nothing to lose, and much to gain, from the preservation of the buildings and monuments of the Mughal and British Raj periods. They attract tourism and advertise India's rich history.

Yet there is no denying that politics impinges more and more on the work that BACSA seeks to do. Even if the authorities in India come to appreciate that there is touristic value in our conservation of graves and cemeteries, we need to do more to create a public benefit out of our projects, wherever possible. This is especially true where the cemetery or memorial is in an urban area. Landscaping and ongoing maintenance (often very difficult to arrange) affords the community a usable green space. This is a real challenge, because engaging the support of a community is only achievable with a strong local lead. BACSA's Executive is in no doubt, however, that the amenity element of our projects deserves greater focus if our work is to have lasting effect. This is nowhere better explained than in the second of BACSA's Conservation Manuals, written (as the first) by Dr Neeta Das, who has done such amazing work for the restoration of the Scottish Cemetery in Calcutta. Entitled '*A Practical Handbook for Historic Cemeteries in South Asia and Community Engagement*', it has just been posted on BACSA's website as a downloadable copy and it will be reviewed in the Spring edition of *Chowkidar*.

Bearing in mind the guidance in this Handbook, we will be concentrating our major conservation efforts in 2024 on 'flagship cemeteries' where we believe we can provide a lasting public benefit. At the same time, we shall be supporting conservation at smaller cemeteries e.g. Ambala, where the local community has demonstrated initiative and commitment to the project.

There have been, and are about to be, several important changes in the BACSA Executive. Already announced at the General Meeting last October is the appointment of Rachel Magowan

as Communications Officer and of Robin Boon to replace Christopher Carnaghan as Membership Secretary. We have already expressed our thanks to Christopher at the GM for the 19 years he has managed and steadily improved our membership database.

Brigadier Ian Rees also retired from the Executive last autumn, but fortunately he continues as Cemetery Records Officer. This is a role he has made his own. It is one in which he has done, and continues to do, a great deal of painstaking work in preparing our records for digital access.

Other Executive changes are imminent. Dr Rosemary Raza is stepping down as Events Officer (a post she has held since 2016) and Tina Davies is taking her place. Rosemary will be leaving the Executive at the AGM but has agreed to continue in her role of organising our general meetings. Rosemary supported Valerie Haye in launching the BACSA Lecture Series and, since the Covid pandemic, has re-energised BACSA's calendar with a number of well-attended events. Her contribution will be greatly missed.

Also at the AGM, Valmay Young is relinquishing her responsibility as BACSA Website Manager - a post she undertook in 2018. She has kindly agreed to mentor Rachel Magowan as Rachel assumes the role. Valmay played a major part in bringing BACSA's new website to fruition. Her grasp of the software underpinning the website has been truly impressive. But for her input, BACSA would not be operating on-line as it is today.

I have saved the most significant of our impending departures until last. Our Honorary Secretary, Peter Boon, retires this year after holding the post for 10 years. There are a number of routine but significant tasks which the Hon. Sec. performs, such as preparing Agendas and writing Reports for Executive and General Meetings, liaising with and reporting to the Charity Commission, keeping track of the audit process and the need for elections and co-options to the Executive, and being guardian of the Constitution. All these tasks Peter has performed admirably, and well in advance of any deadlines. But the tribute I would wish to pay is to Peter's mastery of the annals of BACSA. If anyone ever wanted to know when BACSA had last been consulted about, or received a report on, a particular cemetery or monument, Peter immediately had the answer. If we needed to know who had been generous with a donation, and when, and for what purpose, Peter always had the information at his fingertips.

He has also taken several important initiatives, amongst them securing the transfer of the Cemeteries Endowment Fund, and its associated records, from the Delhi High Commission to BACSA, obtaining the repatriation of BACSA funds which had become frozen in a dormant Madras bank account, proposing the creation of the post of Cemetery Records Officer and the posting of newsletters and blogs on the BACSA website.

Blessed, it would seem, with a prodigious memory, and certainly the skills of a former diplomat, Peter has brought so much "added value" to the post of Hon. Sec. that we have lived in dread of his departure. We are very greatly in debt to him.

However, no one is irreplaceable. We believe we have found a worthy successor to Peter as Hon. Sec. and hope to make an announcement to that effect at the AGM. Peter has agreed to share the post until the GM to give his successor support and thereafter is willing to be co-opted onto the Executive for a further period. So, we will not be losing his fount of knowledge of BACSA just yet.

It remains only for me to wish all our members the best of health and good fortune in 2024, and to repeat my entreaty that, before 2025, they recruit at least one new BACSA member (by subscription or Life Membership), who is under the age of 60!

Mark Havelock-Allan

January 2024

REPORT FOR THE YEAR ENDING DECEMBER 2023

Structure, Governance and Management: Established in 1976, BACSA has an Executive Committee (ExCo) that meets five times a year. Its members are the trustees of BACSA who are guided and supported by the President and Vice-Presidents. Two general meetings are held each year. BACSA is governed by its Constitution and Rules. The BACSA Archives in the British Library are open to the public. BACSA has no paid staff and no office; all work is by volunteers both in the UK and South Asia. It has a website - www.bacsa.org.uk – and a Facebook page.

Objects and Activities: BACSA is an institution for the recording, preservation and conservation of former European cemeteries, isolated graves and monuments in South Asia created before 1947. It promotes education in the history of all places associated with European residence in the area from the Red Sea to the China coast – wherever the East India Company set foot.

Public Benefit: BACSA is the only established organisation helping to care for an historic part of South Asia's and the United Kingdom's built heritage in South Asia. It guides the public into researching and increasing its understanding of European lives and deaths in South Asia before 1947 through specialist help from BACSA members and others.

Achievements and performance:

The tempo of BACSA's activity gradually increased as the impact of the Coronavirus pandemic and associated government restrictions reduced. Work on conservation projects continued steadily and the members' visits and events programme resumed. The biannual general meetings each attended by between 50 and 60 members took place at London's Union Jack Club. Membership remained steady at about 1,000. The Executive Committee met regularly at the Royal Asiatic Society, London. The website received an average 1,000 visits each month, and analysis of the statistics and enquiries to the Secretary showed growing interest in BACSA's work by residents in the USA and India.

Grants totalling £22,585 were made for projects (details in the Projects Report). Sales of second-hand books donated by generous members and non-members raised £4,715, a valued contribution towards financing conservation projects. The Executive Committee decided to aim to increase the value of annual maintenance grants to certain cemeteries in India. Interest in India offered potential opportunities in Surat (where the East India Company first set foot) and Rajasthan.

Cemeteries in the subcontinent remain at risk from encroachment, undesirable elements, so-called land-grabbers, and others attracted by the potential value of land in built-up areas. They must have local community support if they are to be sustainable in the long term. To promote this approach, BACSA commissioned a handbook *Historic Cemeteries in South Asia and Community Engagement*, to guide those caring for or supporting a cemetery. It will be accessible on the website and be available to download free of charge.

BACSA and the Commonwealth War Graves Commission continued their cooperation in the subcontinent. The chairman in November held a virtual meeting of area representatives (AR), the first of any gathering of ARs.

Mr Christopher Carnaghan stood down from the role of membership secretary after more than 19 years to be succeeded by Mr Robin Boon. Brigadier Ian Rees also left the executive committee and Ms Rachel Magowan joined it as communications officer, boosting the news and information available on the website. Mr Peter Boon said he wished to relinquish the role of secretary in 2024.

Plans: To continue to build on the interest in cemetery conservation increasingly shown by local people in India and Pakistan. To raise awareness in India's travel trade of the value to tourism

of India's old European cemeteries and monuments. To encourage members to make their children life members. To keep under review the potential benefit of professional fundraising and its likely demands on the association's human and financial resources. To promote the concept of cemeteries as potential community assets, to strengthen their sustainability.



Gateway to the 'British Cemetery' or Civil Lines Cemetery, Mirzapur, now listed by the
Archaeological Survey of India
Courtesy of Ms Vanessa Long

FINANCIAL REVIEW: A relatively quiet year financially. We spent rather less on projects than in 2022 (£22,585 as against £28,567). This reflects the fact that projects were a little slow to develop post Covid. The largest project at the moment is St Mary's on the Island in Chennai (Madras) which received £12,166 during the year, with a similar sum to be paid in January 2024. The costs of our very successful events and meetings were £8,129.18 (£7,324 in 2022). Other expenses were £2,885 on the website (£2,690 in 2022). The cost of producing Chowkidar was £2,774 (£2,327 last year) and the cost of mailing it and AGM/GM related materials was broadly the same, as it was last year. Miscellaneous expenses, including trustees' insurance, the costs of the Independent Examiner, hire of the Royal Asiatic Society room for Executive Committee meetings, etc. were £4,620, giving a total for outgoings of £46,773 (£48,941 in 2022).

As to income, donations were much reduced from last year (£8,560 from the exceptional £40,773 in 2022). This was largely attributable to the absence of significant donations from various trusts and of any legacies/bequests. In fact, the figure is worse than it looks since a substantial part of the £8,560 was to fund a specific private project. However, BACSA gratefully acknowledges a donation of £1,000 from the Inchcape Foundation, which has supported us generously for several years.

Subscriptions increased from £6,352 in 2022 to £7,715 in 2023 which is encouraging. Dividends also improved (£12,877 from £10,108 in 2022). Website sales were a little down at £1,088

(£1,348 last year). Second-hand book sales were up from £2,342 in 2022 to £4,715. In addition, there were a couple of Gift Aid reclaims from the Inland Revenue, totalling £2,275. This gave a total income for 2023 of £44,529 against £72,645 in 2022. While income might appear to be dramatically reduced, if the exceptional donations last year are excluded, income was pretty steady and more or less matched expenditure.

ExCo decided to replace BACSA's stockbrokers WH Ireland. We have moved to JM Finn.



South Park Street Cemetery, Calcutta
Courtesy of Mrs Phillida Purvis

PROJECTS REPORT ON ACTIVITIES IN SOUTH ASIA 2023

Area Representative's (AR) name in brackets.

Afghanistan (Mark Whitehouse)

There are no current projects in Afghanistan, but our AR received encouraging news after a British visitor went to the Kabul Cemetery in November 2022. This cemetery is formally managed by the British Embassy Kabul with support from the other Embassies who have nationals buried there. Historically the Embassy employed an Afghan caretaker, and his father was the caretaker before him. The fall of Kabul in August 2021 resulted in the evacuation of the Embassy staff, including the caretaker and his family. Surprisingly, the Cemetery has new caretakers who are relatives of the previous caretaker and is open to visitors. The British Armed Forces memorial tablets inside the cemetery were undamaged, and the cemetery walls and paths appeared maintained.

India

Haryana, Ambala Christian Cemetery (William Crawley)

Our major project to rebuild some of the perimeter walls to stop encroachment was finished during the year. BACSA's grant amounted to £25,000 and we also employed a building consultant, Mr Kapil Sharma, who gave valuable advice to the cemetery committee and helped to ensure that the wall was structurally strong.

Delhi, Nicholson Cemetery (William Crawley)

BACSA members visiting the Nicholson cemetery near the Kashmir Gate were impressed by the BACSA-funded improvements. Inside the gates everything was neat and tidy, the grass had been cut and the memorials were visible. John Nicholson's tomb (in the care of the Archaeological Survey of India) now has a better and safer series of steps leading up to it. A mali came to sweep the tomb during the visit, and the cemetery staff obviously knew that this was an important grave.

Gujarat, Bhuj, St Andrew's Cemetery

The Executive Committee agreed to fund an investigation into and recording of the graves in this cemetery, some of which date back to the 1820s. We contacted the Centre for Heritage Conservation at CEPT University in Ahmedabad, led by Prof Jigna Desai, who drew up a proposal for this research. The Centre should start work in January 2024. It is amongst India's leading conservation bodies and might be a professional partner to manage future projects in India.

Karnataka, Srirangapatna (Phillida Purvis)

BACSA contributed £600 to a recent conservation of Col Baillie's monument and its perimeter wall, mainly funded privately by BACSA members. At the Garrison Cemetery a programme of restoration, funded by the de Meuron Family, has involved clearance of the vegetation and repair and repainting of the tombs, repair of the boundary wall severely damaged by an unauthorised drain and repair of the entrance gate. New signage, using a numbering system devised by AR Phillida Purves and made up into a CAD map, has been erected, linking through a QR code to the burial data on the BACSA website. A ceremony to celebrate the conservation was held on 31st October with several members of the de Meuron family visiting from Switzerland and the UK.

Tamil Nadu, Chennai, St Mary's Cemetery on the Island (Ravindra Gundu Rao)

Work started on phase 2 of the project to conserve one of the cemeteries regarded as showplace sites in India. Our expert contractors under the guidance of our AR began the clearance of trees from the monument to James Anderson, founder of the Madras Botanical Garden, and the replacement or support of dislodged elements, using traditional materials where possible. A second part of this phase is the clearance and consolidation of the pathways around the cemetery. Following trials with various materials, the contractors will use laterite stones on compacted rubble. Our hope that we had found, with the help of a BACSA member, volunteers to undertake maintenance of the cemetery proved to be short-lived. The volunteers were very willing, but we could not find a way to transmit our maintenance grant to them.

Annual Maintenance in India

Cemeteries in Calcutta, Kotah and Meerut received grants from the East India Charitable Trust, Kolkata. BACSA supported cemeteries in Jhansi and Salem and the Residency Cemetery, Hyderabad.

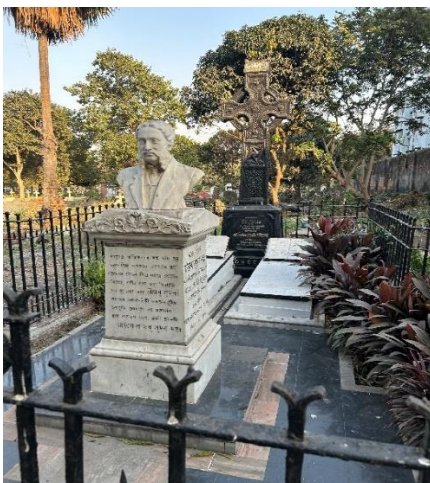
Plans Review the viability of the project in Chennai. Consider whether the Bhuj project should lead to conservation of graves. We hope that projects will emerge in Asansol and Raniganj in West Bengal, Cuttack, Odisha, and Benares. Rajasthan & Maharashtra: visits by a member

drew attention to potential conservation work in Udaipur and Aurangabad. Continue to try to persuade potential local partners to conserve 'Colombo Sahib's' tomb in Dhaka, possibly the finest Christian tomb in the eastern subcontinent.

AREA REPRESENTATIVES The Executive Committee is grateful for the support of our volunteer area representatives (AR). It appointed Professor Dr Abu Sayeed M Ahmed as AR for Bangladesh; Major General (Retd) Syed Ali Hamid for the Punjab, Pakistan; Dr Neeta Das for Calcutta.



Kalakhani Cemetery, Nainital: The Sensorium
Courtesy of Ms Rachel Magowan



Michael Madhusudan Dutt (1873),
Bengali poet & playwright, Lower
Circular Road Cemetery, Calcutta
Courtesy Mrs Phillida Purvis

DONATIONS IN 2023

BACSA receives generous donations, both financial and in kind from members and non-members. We receive reports and photographs of cemeteries visited. Each issue of Chowkidar carries reviews of books, some of whose authors or publishers have donated amounts to BACSA for every copy of their book sold. Some donations are in kind, where people have given their time to do a task for the Association, for example reviewing a book for Chowkidar. Although not all donors can be listed, every donation is received with gratitude to further BACSA's work. Among the donors in 2023 were:

Financial

The Inchcape Foundation

Second-hand books

Mr Philip Woods

Ms Mariota Garside

Mr Gerry Harrison

Donations in kind

Foreign, Commonwealth and Development Office

Cemetery visit reports and photographs

Dr W Crawley: Ambala Cantonment & Meerut Cantonment

Mrs Phillida Purvis: South Park Street, Calcutta; Kotagiri Cemetery; Nishatganj & Residency, Lucknow; Nicholson Cemetery, Delhi; Garrison Cemetery, Wellington; Ootacamund; Tiger Hill, Coonoor.

Miss K Owen: Hodson, Lucknow.

Professor Peter Stanley: Landour; Civil Lines & Nishatganj, Lucknow; Barrackpore; Agra Cantonment.

Mr Alan Tritton

Mr Adrian Steger

Ms Carol Turner

Ms Sally Orman

Mr John Randall

Mrs Jill Jackson-Hill: Udaipur, Gwalior & Aurangabad.

Sir Rob Young: Landour.

Ms Vanessa Long: Civil Lines and Pakka Pokhara, Mirzapur; Kaladunghi, Nainital.

Dr Alison Sharp: Nicholson Cemetery, Delhi.

Ms Rachel Magowan: Kalakhani, Nainital; Kanlog, Simla.

Mrs Gillian Parsons: Camel's Back, Mussoorie



Revd Charles Thompson (1900),
missionary to the Bhils in
Rajasthan
Courtesy of Mrs Jill Jackson-Hill

**Summary of the talk by Dr Eleanor Newbigin
at the General Meeting on 19 October 2023**

Partition and the end of empire: 'Britishers' memories and experiences

Dr Eleanor Newbigin, of the history department at SOAS, University of London, gave a talk based on research done as part of an Arts and Humanities Research Council funded project she has been leading. Titled *Partition in India and Britain*, the project examines British people's experiences of the 1947 partition of British India. Several members of BACSA kindly contributed interviews about their family's histories and this talk was a chance to share the project's key findings with the wider BACSA membership.

Eleanor explained that histories of the 1947 partition have largely been written from the perspective of South Asian populations, analysing how the new nation-states of India and Pakistan came into being. However, since the 70th anniversary of partition there have been calls by members of the British South Asian diaspora to think more closely about how partition can also be seen as an important moment in British history. There is growing interest in British people's experiences in 1947 in South Asia also, and the Partition Museum in India played a role in the project and houses some of the information collected.

Partition in India and Britain has used archival research, including analysis of past issues of BACSA's *Chowkidar*, as well as interviews with people who lived through partition, or their relatives. In her talk, Eleanor shared snippets from interviews conducted with BACSA members Denise Love, Paul Dean and Carol Turner about their parents' experiences during this period of upheaval.

The data collected highlights some common features of British experience at this time, particularly that British and Anglo-Indian communities witnessed but were not directly affected by the violence that accompanied partition. But they also reflect many differences and the diverse nature of late colonial society. While Britons in colonial service left India soon after partition, a good number of those working in industry and business and those whose families had been primarily based in British India continued to make their lives in post-independence India and Pakistan. You can read more about the project's findings on its website <https://research.soas.ac.uk/pib/>



BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Statement of Financial Activities Year to 31 December 2023

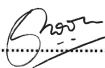
	Year Ended 31/12/23 Total Funds £	Year Ended 31/12/22 Total Funds £
Incoming resources		
From Voluntary Sources		
Subscriptions	7,672	6,193
Donations and legacies	6,298	43,847
Net Sales of donated second-hand books	3,607	1,915
Tax claims – Gift Aid	2,275	914
From Assets		
Dividends on investments	12,026	10,913
From Charitable Activity		
Net sales of publications	-	1,259
Meetings and Events	7,027	6,814
Total Incoming Resources	38,905	71,855
Expenditure		
Charitable Activity		
Cemetery works in South Asia	22,859	28,568
Grants	-	500
Record books and <i>Chowkidar</i>	2,774	2,522
Net publication Costs	424	-
Website Costs	2,885	2,691
Website Depreciation	-	4,836
Administration Costs		
Brokers Fees	4,173	4,005
Printing, stationery and postage to members	2,774	2,683
Insurance	511	502
Subscriptions	25	25
Bank Charges	315	231
Governance Costs		
Independent Examiner's fee	600	600
Meetings	8,637	7,165
Executive Expenses	196	1,048
Total Resources Expended	46,173	55,376
Net (Outgoing)/Incoming Resources	(7,268)	16,479
Other Recognised Gains & Losses		
Realised gains/(losses) on investment assets	-	(37,548)
Unrealised gains/(losses) on investment assets	1,541	(11,812)
Net Movement in Funds	(5,727)	(32,881)
Total funds brought forward	394,893	427,774
Total Funds Carried Forward	389,166	394,893

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Balance Sheet as at 31 December 2023

	2023		2022	
	£	£	£	£
Investment Assets				
Tangible Assets		-		-
Investment at market value		299,193		297,651
Current Assets				
Cash and Bank account	91,573		97,928	
Accrued Income	-		914	
	91,573		98,842	
Current Liabilities				
Accruals	1,600		1,600	
Net Current Assets		89,973		97,242
Net Assets		389,166		394,893
Charity Funds				
Restricted funds		-		-
Unrestricted funds		389,166		394,893
Total Funds		389,166		394,893

The Financial statements were approved by the Trustees on 7th February 2024 and signed on their behalf by:



Hon Secretary



Hon Treasurer



Hervey Greathed (1857), Nicholson/Kashmir Gate Cemetery, Delhi
Courtesy of Mrs Phillida Purvis



Dr Charles Jameson (1839), the Madras Army, Kherwara Cemetery, Rajasthan
Courtesy of Mrs Jill Jackson-Hill

PRESIDENT

Sir Mark Havelock-Allan Bt KC

VICE-PRESIDENTS

Sir Michael Davies KCB

Mr David Mahoney

Msgr Dr Michael Nazir-Ali

Mr Alan Tritton CBE DL

Lady Wade-Gery

OFFICERS

Mr Paul Dean

Mr Peter Boon

Mr Paul Dean

Mr Robin Boon

Chairman

Honorary Secretary

Honorary Treasurer

Honorary Membership Secretary

EXECUTIVE COMMITTEE

Dr Richard Bingle

Mr Charles Greig

Dr Rosie Llewellyn-Jones MBE

Records, BL archives, UK MIs & church matters

Editor of 'Chowkidar', publications & second-hand book sales

Ms Denise Love

Ms Rachel Magowan

Dr Rosemary Raza

Ms Valmay Young

Mr Yasin Zargar

Projects Coordinator

Communications Officer & Website Editor

General Meetings & Events Officer

Website Manager & Twitter X Editor

South Asia Adviser

AREA REPRESENTATIVES & other posts

Dr Abu Sayeed M Ahmed, Bangladesh

Mr David Barnabas, Bangalore & suburbs

Mr N P Chekkutty, Kerala

Dr William Crawley, Delhi & suburbs,
Meerut & Haryana

Dr Neeta Das, Calcutta

Mr Peter D'Cruz, Poona

Mr Adam Foucar, Burma

Mr Ravindra Gundurao, South Karnataka
& Tamil Nadu

Major General (Retd) Syed Ali Hamid,
Punjab, Pakistan

Mr John L Harding, Malacca

Ms Valerie Haye, Uttarakhand Hill Stations
& Dehra Dun

Mr Anthony Hulton, Sri Lanka

Mr Tom Inglis, Andhra Pradesh,
Telangana & Southeast Odisha

Mr Leslie James, Penang

Dr Rosie Llewellyn-Jones, Lucknow

Mr David Mahoney, Hong Kong & China

Mme Yvonne Matignon Gonsalves, North
Karnataka & Goa

Mrs Phillida Purvis, Seringapatam &
Nilgiris

Mr Michael Rawlinson, Malaysia

Dr Rosemary Raza, Pakistan

Mr Syed Faizan Raza, Bihar & Jharkhand

Mrs Valerie Robinson, Gwalior & Shivpuri

Mr Trevor Rosemeyer, Agra & District &
Mathura

Mr Mark Whitehouse, Afghanistan

Mr David Blake OBE, British Library archive support
Sir Michael Davies KCB, Publications Distributor
Brigadier Ian Rees, Cemetery Records Officer, cemetery maps & directions & military liaison

Honorary Secretary

Mr Peter Boon
Barn End
London Road
Blewbury
Didcot
OX11 9PB

Tel: 01235 850410
Email: secretary@bacsa.org.uk

Honorary Treasurer

Mr Paul Dean
97 Verulam Road
St Albans
AL3 4DL

Tel: 01727 845229
Email: treasurer@bacsa.org.uk

Honorary Membership Secretary

Mr Robin Boon
Endene
Upton Bishop
Ross-on-Wye
Herefordshire HR9 7UE

Tel: 07816 275657
Email: membership@bacsa.org.uk

Notes to Members

- Members' postal and email addresses will not be given out. If wishing to contact a fellow member, please send the letter or the email c/o the Honorary Secretary who will forward it. It is at the member's discretion whether to reply or not.
- When writing to the Honorary Secretary and expecting a reply, please enclose a stamped addressed envelope.

Registered charity No 273422

Printed by Joshua Horgan, Oxford

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

(REGISTERED CHARITY No. 273422)

ACCOUNTS

FOR THE YEAR TO 31 DECEMBER 2023

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Statement of Financial Activities Year to 31 December 2023

	Note	Year Ended 31/12/23 Total Funds £	Year Ended 31/12/22 Total Funds £
Incoming resources			
From Voluntary Sources			
Subscriptions		7,672	6,193
Donations and legacies	5	6,298	43,847
Net Sales of donated second-hand books		3,607	1,915
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Charitable Activity			
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Website Costs		2,885	2,691
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Administration Costs			
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Total funds brought forward		394,893	427,774
Total Funds Carried Forward		389,166	394,893

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Balance Sheet as at 31 December 2023

	Notes	2023	2022
		£	£
Investment Assets			
Tangible Assets	3	-	-
Investment at market value	4	299,193	297,651
Current Assets			
Cash and Bank account		91,573	97,928
Accrued Income		-	914
		<u>91,573</u>	<u>98,842</u>
Current Liabilities			
Accruals		<u>1,600</u>	<u>1,600</u>
Net Current Assets		89,973	97,242
Net Assets		<u>389,166</u>	<u>394,893</u>
Charity Funds			
Restricted funds		-	-
Unrestricted funds		389,166	394,893
Total Funds		<u>389,166</u>	<u>394,893</u>

The Financial statements were approved by the Trustees on
behalf by:

and signed on their

.....
Hon Secretary

.....
Hon Treasurer

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Notes to the Accounts for the year to 31 December 2023

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102 SORP. (*Charity Commission Statement of Recommended Practice: Accounting for Charities*)

To comply with the SORP BACSA's investments are shown at market value on its balance sheet.

Tangible fixed Assets

Depreciation on assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful life is as follows:

Website -33% on cost

2. Advisors to BACSA

Bankers:	Lloyd's Bank Plc
Investment Advisers:	W H Ireland Ltd
Independent Examiner:	Jane Baker FCCA Baker Accountancy Services

3. Tangible Fixed Asset

	Website £
Cost	
At 1 st January 2023	15,743
Additions	-
At 31 st December 2023	<u>15,743</u>
Depreciation	
At 1 st January 2023	15,743
Charge for the year	-
At 31 st December 2023	<u>15,743</u>
Net Book Value	
At 31 st December 2023	<u>-</u>
At 31 st December 2022	<u><u>-</u></u>

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Notes to the Accounts for the year to 31 December 2023 (Continued)

4. Analysis of Investment Portfolio

	2023	2022
	£	£
Fixed interest stocks	74,686	74,701
UK Listed Companies	79,276	80,068
European Equity	13,877	12,918
Japan Equity	11,858	10,451
Emerging Market Equity	18,774	18,242
Global Equity	65,030	61,486
Property	7,752	7,825
Alternatives	27,940	31,960
	<u>299,193</u>	<u>297,651</u>
Historic cost	<u>248,940</u>	<u>248,940</u>

5. Dividends on Investments

Dividends on investments are shown gross.

6. Overseas Projects

Expenditure on cemetery works in South Asia in the current financial year amounted to £22,859 (2022: £28,568)

7. Remuneration of Trustees

No remuneration or other benefits have been paid to the charity's trustees, or to people connected to them, from the charity. No transactions have been undertaken by the charity in which a trustee or connected person has a material interest.

8. Commitments and guarantees

The charity has no commitments that have not been provided for in the accounts. The charity has not given any guarantees that are not reflected in the accounts. The charity has not received any loan secured on any of its assets. There are no contingent liabilities at the 31st December 2023.

9. Taxation

As a registered charity BACSA is exempt from taxation on its income and capital gains under section 505 of the income & Corporation Taxes Act 1988.

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Accounts for the year to 31 December 2023

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Jane Baker
Accountancy Services
22 High View Avenue North
Brighton
Sussex
BN1 8WR

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

(REGISTERED CHARITY No. 273422)

ACCOUNTS

FOR THE YEAR TO 31 DECEMBER 2023

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Statement of Financial Activities Year to 31 December 2023

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Total funds brought forward		394,893	427,774
Total Funds Carried Forward		389,166	394,893

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Balance Sheet as at 31 December 2023

	Notes	2023	2022
		£	£
Investment Assets			
Tangible Assets	3	-	-
Investment at market value	4	299,193	297,651
Current Assets			
Cash and Bank account		91,573	97,928
Accrued Income		-	914
		<u>91,573</u>	<u>98,842</u>
Current Liabilities			
Accruals		<u>1,600</u>	<u>1,600</u>
Net Current Assets		89,973	97,242
Net Assets		<u>389,166</u>	<u>394,893</u>
Charity Funds			
Restricted funds		-	-
Unrestricted funds		389,166	394,893
Total Funds		<u>389,166</u>	<u>394,893</u>

The Financial statements were approved by the Trustees on
behalf by:

and signed on their

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Hon Secretary

.....
Hon Treasurer

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Notes to the Accounts for the year to 31 December 2023

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Tangible fixed Assets

Depreciation on assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful life is as follows:

Website -33% on cost

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Bankers:	Lloyd's Bank Plc
Investment Advisers:	W H Ireland Ltd
Independent Examiner:	Jane Baker FCCA Baker Accountancy Services

3. Tangible Fixed Asset

	Website £
Cost	
At 1 st January 2023	15,743
Additions	-
At 31 st December 2023	<u>15,743</u>
Depreciation	
At 1 st January 2023	15,743
Charge for the year	-
At 31 st December 2023	<u>15,743</u>
Net Book Value	
At 31 st December 2023	<u>-</u>
At 31 st December 2022	<u><u>-</u></u>

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Notes to the Accounts for the year to 31 December 2023 (Continued)

4. Analysis of Investment Portfolio

	2023	2022
	£	£
Fixed interest stocks	74,686	74,701
UK Listed Companies	79,276	80,068
European Equity	13,877	12,918
Japan Equity	11,858	10,451
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Global Equity	65,030	61,486
Property	7,752	7,825
Alternatives	27,940	31,960
	<u>299,193</u>	<u>297,651</u>
Historic cost	<u>248,940</u>	<u>248,940</u>

5. Dividends on Investments

Dividends on investments are shown gross.

6. Overseas Projects

Expenditure on cemetery works in South Asia in the current financial year amounted to £22,859 (2022: £28,568)

7. Remuneration of Trustees

No remuneration or other benefits have been paid to the charity's trustees, or to people connected to them, from the charity. No transactions have been undertaken by the charity in which a trustee or connected person has a material interest.

8. Commitments and guarantees

The charity has no commitments that have not been provided for in the accounts. The charity has not given any guarantees that are not reflected in the accounts. The charity has not received any loan secured on any of its assets. There are no contingent liabilities at the 31st December 2023.

9. Taxation

As a registered charity BACSA is exempt from taxation on its income and capital gains under section 505 of the income & Corporation Taxes Act 1988.

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Accounts for the year to 31 December 2023

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Jane Baker
Accountancy Services
22 High View Avenue North
Brighton
Sussex
BN1 8WR

Accounts

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA



ANNUAL REPORT 2022

Front cover illustration: the tomb of Dr James Anderson (1809), founder of the
Botanic Garden, Madras. St Mary's on the island Cemetery, Madras.
Courtesy of Mr Ravindra Gundurao

PRESIDENT'S LETTER

After the political whirlwinds in the UK in the second half of 2022, we may all be forgiven for approaching 2023 in a more sober and reflective mood. For BACSA, I believe the time has come to re-focus how we go about achieving our core purpose of helping to conserve cemeteries and monuments in South Asia. This re-appraisal, with which the Executive Committee is in broad agreement, has been prompted by three considerations.

The first is that the number of deserving sites in the Indian sub-continent is far beyond the capacity of BACSA to help on any continuing basis. Although one-off grants will always be considered if they will prevent irrevocable decline of a cemetery or monument, BACSA's preference is to provide solutions which will last in the medium or longer term. This means coupling major works with a maintenance plan undertaken by interested parties in the locality. BACSA's financial resources, now and in the future, will only ever be able to provide ongoing support for a limited number of locations. So, we need to identify a manageable number of "flagship cemeteries" for which we can expect to be able to provide help on a continuing basis. And in the future, we should concentrate our major conservation efforts on these cemeteries.

The second consideration, inextricably linked to the first, is cost. The countries of South Asia are not immune to the resurgence of the inflation we are experiencing in Western economies. But even before inflation reared its head again in the UK, it had taken hold in India. Projects that would have cost BACSA a few hundred pounds sterling 10 years ago are now being priced in the thousands of pounds. We are being quoted six figure sums in sterling for major conservations such as in the cemetery of St Mary's on the Island in Chennai. The GST (Goods & Services Tax) in India does not help. It adds 12% or 18% to every invoice we receive. The rising cost of projects is forcing BACSA to limit those sites where we can give long-term support and it means we must choose those sites with greater care.

The third consideration is political. It has always been difficult to persuade government and local authorities in South Asia, of the worth of restoring cemeteries and monuments which may be seen as relics of a colonial past and are Christian in origin. Our projects need to bring added value to local communities if they are to be embraced by them with any enthusiasm and viewed with favour by government agencies. Moreover, a restored cemetery that provides an attractive green space in a crowded urban environment or which can be used for recreational purposes is also one that is more likely to be maintained and cared for by the community than left to deteriorate once again. In short there is a compelling case for giving priority to major projects that do public good. An example of such a project is the conservation of the Scottish Cemetery in Kolkata by the Kolkata Scottish Heritage Trust (see www.bacsa.org.uk/lord-bruce). We can learn a great deal from how the Trust engaged the neighbourhood in this project and raised funds on the strength of its benefit to the community. It is an inspiring story.

Engendering local support for projects is not easy, and it adds to the expense of projects if we have to employ professionals not only to supervise the conservation work but to work with the local community and bring them on board. So, if this re-refresh of BACSA's objectives is to be a success, we are going to need more money.

There are three things I should like to share with you about that. The first is that the Executive Committee is actively considering new ways in which to raise funds from corporate and other sponsors. A number of individuals and private trusts have been, and continue to be, very generous in their financial support of our work but we feel that we must cast the net wider.

You may recall that we have asked the membership for Additional Voluntary Contributions on a number of past occasions. We believe a somewhat similar scheme should be introduced to boost the projects fund; we aim to report further later in the year. Meanwhile included in this mailing is a Gift Aid form which we should be grateful if you would all complete and return in the enclosed envelope, as it will boost funds at no cost to members. Full details can be found on the reverse of the form. Projects such as the Hyderabad Residency and St Mary's would not have been possible without the support of donors who were not members. I believe the first call should be on the membership. If you can afford to give BACSA a little more than your annual subscription or the amount of the Life Membership subscription you may have paid many years ago, I ask you to do so.

Second, the Executive Committee has discussed the possible benefits of creating a fundraising post to be filled by someone with fundraising experience. If you think you might be such person, or know someone who is, please get in touch with me or the Chairman or the Honorary Secretary.

Third and importantly, I should like to remind you that a bequest to BACSA in your Will is also tax-efficient and it will make a real difference to the work we can do in the future.

As we look forward to what the new year holds in store, I have one sad piece of news. Marion Tijsseling, who took over the post of Treasurer last spring, has tendered her resignation for reasons of ill-health. We wish Marion a speedy and complete recovery. In the meantime, our Chairman, Paul Dean, who was managing BACSA's finances before Marion took over, has volunteered to continue in that role. I am most grateful to him since it means that, for once, I do not have to include head-hunting in this Letter!

I close by wishing all members and supporters of BACSA a safe, healthy and prosperous 2023.

Mark Havelock-Allan

January 2023



Old Civil Cemetery on Maqbool Alam Road, Benares
Courtesy of Mr Charles Greig

REPORT FOR THE YEAR ENDING DECEMBER 2022

Structure, Governance and Management: Established in 1976, BACSA has an Executive Committee (ExCo) that meets five times a year. Its members are the trustees of BACSA who are guided and supported by the President and Vice-Presidents. BACSA is governed by its Constitution and Rules. Two general meetings are held each year. The BACSA Archives are in the British Library and are open to the public. BACSA has no paid staff and no office; all work is by volunteers both in the UK and South Asia. It has a website - www.bacsa.org.uk – and a Facebook page.

Objects and Activities: BACSA is an institution for the recording, preservation and conservation of former European cemeteries, isolated graves and monuments in South Asia created before 1947. It promotes education in the history of all places associated with European residence in the area from the Red Sea to the China coast – wherever the East India Company set foot.

Public Benefit: BACSA is the only established organisation helping to care for an historic part of South Asia's and the United Kingdom's built heritage in South Asia. It guides the public into researching and increasing its understanding of European lives and deaths in South Asia before 1947 through specialist help from BACSA members and others.

Achievements and performance: The world-wide Coronavirus pandemic and associated government restrictions continued to have an impact on BACSA's activities. Work on conservation projects was limited; suggestions for new projects were few in number. Members visited the Chelsea Physic Garden and Brookwood Cemetery. The latter contains the graves of Muslims, Parsees and Europeans who were part of the political and cultural life of British India: Mohammed Marmaduke Pickthall, a translator of the Koran; Allan Octavian Hume, a founder of the Indian National Congress; Sir Samuel Swinton Jacob, Chief Engineer of Jaipur and pioneer of the Indo-Saracenic style of architecture; Mary Frere who published a collection of Indian fairy tales.

The last talks in the lecture series were given in the summer.

Grants totalling £28,567 were made for projects (details are in the Projects Report). Sales of second-hand books donated by generous members and non-members raised £2,342, a valued contribution towards financing conservation projects.

Cemeteries in the subcontinent remain at risk from encroachment, undesirable elements, so-called land-grabbers and others attracted by the potential value of land in built-up areas.

The Cemetery Records Officer (CRO) continued to upload to the website burial records in BACSA's archive in the British Library and other Monumental Inscriptions (MI).

The Executive Committee published a BACSA bookmark for inclusion with second-hand book and publications purchases. Members may order it from the Honorary Secretary to publicise BACSA amongst family and friends.

The Executive Committee met throughout the year at the Royal Asiatic Society in London. An average of 55 members attended each of the two general meetings.

The website continued to facilitate the joining process and management of subscriptions and resulted in continuing healthy sales of publications.

The Executive Committee continued to explore raising project funds from the membership and keeping under review the potential benefit of professional fundraising and its likely demands on the association's human and financial resources.

The website received a monthly average of 800 visits; the leading countries of origin were the UK, India and the USA. 20 news items were posted on the site.

Membership remained steady at about 1,000.

Plans: Introduce a scheme inviting the membership to support the projects fund. To continue to build on the interest in cemetery conservation increasingly shown by local people in India and Pakistan (see the Donations section on page 9). To raise awareness in India's travel trade of the value to tourism of India's European cemeteries and monuments. To publish a handbook on bringing together cemeteries and their neighbourhoods and communities.

Financial Review: The situation began to return to normal during 2022 after the dislocation of the pandemic. The most obvious measure of this was in the return of BACSA events. In 2021 the cost of these was £67 for a couple of Executive Committee meetings at the Royal Asiatic Society, whereas in 2022 it was £7,324 after a full and highly enjoyable series of outings and lectures. Less was spent on projects than in 2021 (£28,567 as against £31,407) but the effect of Covid 19 in the subcontinent has led to delay in the initiation of schemes, whereas in 2021 we were concluding schemes already underway at its outbreak. There are a number in the pipeline.

The main project was the work to the cantonment cemetery wall in Ambala, Haryana State, which cost £20,002 with fees of £1,867 to the surveyor appointed by BACSA to report to us on the work. In addition, a grant was made to the Kolkata Scottish Heritage Trust in the sum of £5,000. There were a number of more modest grants.

Other expenses were £2,690 on the website. This was significantly less than in 2021 (£5,659), but the latter included the final tranche of the capital cost of the new website. Annual costs in future are likely to run at a similar level, increasing no doubt for the usual reasons. The cost of producing Chowkidar was £2,327 and the cost of mailing it and general meeting-related materials was £2,378. Miscellaneous expenses, including trustees' insurance, the costs of the Independent Examiner and the BACSA bookmark were £1,971, giving a total for outgoings of £48,941 (£44,790 in 2021).

As to income, donations showed a healthy increase from £9,412 in 2021 to £40,773 in 2022. This was largely attributable to generous donations of £20,000 from the M St J Way Charitable Trust and £5,000 from the Richard Broyd Trust, as well as legacies of £10,000 from the Estate of Ella Whitehead and of £3,000 from the Estate of William Tracy.

Subscriptions increased modestly from £6,158 in 2021 to £6,352 in 2022 while dividends did rather better (£10,108 in 2022 against £9,267 in 2021). Website sales doubled from £665 in 2021 to £1,348 this year, suggesting the potential for a decent return on our investment. Second-hand book sales were down from £7,597 in 2021 to £2,342 but this was a year of transition from one post holder to another.

Last, but not least, after several years of hard and patient work and despite the obfuscation and obstruction of countless bank officials, BACSA, supported by the British Deputy High Commissioner, recovered the sum of £5,074 which had been languishing for 20-odd years in the vaults of the Chennai branch of the Standard Chartered Bank. That produced a total income for the year of £72,645 against £38,098 in 2021 which, on any view, looks reasonably healthy.

The Financial Statements for the year to 31 December 2022 are to be found elsewhere in this report.



Cantonment Cemetery, Ambala
Courtesy of Father C Antony

PROJECTS REPORT ON ACTIVITIES IN SOUTH ASIA 2022

Area Representative's (AR) name in brackets.

Activity continued to remain low compared with pre-Covid years.

PAKISTAN (Rosemary Raza)

Punjab, Chillianwala

The major project to conserve the graves of the 24th Foot was completed. The peripheral walls of two enclosures have been restored, and commemorative plaques, one recording the contribution of BACSA, have been attached. The third enclosure, beyond saving due to the depredations of wild animals, was not restored. The work was ably supervised by Major General Ali Hamid.

Punjab, Gujrat

A number of graves below the level of the surrounding area require renovation and overhead protection from the weather. We will consider possible conservation in consultation with Major General Hamid.

Dera Ismail Khan

We have been in contact with Dr Qaisar Bhatti, who is currently researching those buried in the New Cemetery under the remit of St. Thomas' Church, and assisting with his enquires.

INDIA

Haryana, Ambala Cantonment Cemetery (William Crawley)

A substantial part of the boundary wall has been rebuilt along the two main thoroughfares around the cemetery. BACSA's grant of £20,000 has so far allowed for the raising and strengthening of one long side backing on to a residential area. The wall on either side of the main entrance was rebuilt by the local municipal authorities, a tribute to the active engagement of the cemetery committee with its local community.

West Bengal, Kolkata, Scottish Cemetery

The Executive Committee agreed a new grant of £5,000 for the conservation of graves, which will be carried out in 2023.

Tamil Nadu, Chennai, St. Mary's Cemetery on the island (William Pettigrew, succeeded by Ravindra Gundurao)

With the help of Mr. Gundurao and the contractors who were employed on phase 1, a new work plan and estimate have been developed for a phase 2, which is likely to cover the reinstatement of the old pathways around this large cemetery and conservation of its most striking monument, the grave of James Anderson, founder of the Madras Botanic Garden. A new member, Professor Vayu Naidu, has visited the site and is working on ideas for local involvement in keeping it well maintained. The Executive Committee will consider how to take this project forward in 2023.

Tamil Nadu, Kanchipuram, Pollilur Obelisks (Ravindra Gundurao)

Our AR has recently visited this pair of small obelisks commemorating two officers, Col George Brown and Capt James Hislop, who fell during the second Anglo-Mysore War. He reported that they remain in good condition.

Annual maintenance in India

Cemeteries in Agra, Calcutta, Kotah, Meerut and Salem received grants from the East India Charitable Trust, Kolkata. BACSA supported the Cantonment Cemetery in Jhansi, the Nicholson (Kashmir Gate) Cemetery, Delhi and the Residency Cemetery, Hyderabad.

Plans Make progress with the project in Chennai. Consider a comprehensive conservation of St. George's Cemetery in Hyderabad in collaboration with the Deccan Heritage Foundation. We hope that new projects will emerge in Ferozepore, Punjab, and Bhuj, Gujarat as a result of interest from local contacts. Continue to promote the conservation of 'Colombo Sahib's' tomb in Dhaka.

AREA REPRESENTATIVES The Executive Committee is grateful for the support of our volunteer area representatives. Mr Ravindra Gundurao took over responsibility for Tamil Nadu outside the Nilgiris and for South Karnataka and Ms Valerie Haye did so for the Uttarakhand Hill Stations & Dehra Dun.



Gateway of the Nicholson (Kashmir Gate) Cemetery, Delhi
Courtesy of the Delhi Cemeteries Committee

BACSA's CEMETERY RECORDS IN THE BRITISH LIBRARY

The Cemetery Records Officer made three visits to the British Library during which he photographed monumental inscription (MI) details in more than 19 files on cemeteries in Burma, India and Pakistan. In 2023, he will concentrate on creating Excel spreadsheets, to enable further MIs to be added to the BACSA and FIBIS website data bases. Brigadier Rees is grateful for the help given by members and others in 2022 and looks forward to continuing to receive such support for this important transcription work. Email at CRO@bacsa.org.uk.

DONATIONS IN 2022

BACSA receives generous donations, both financial and in kind from members and non-members. We receive reports and photographs of cemeteries visited. Each issue of Chowkidar carries reviews of books, some of whose authors or publishers have donated amounts to BACSA for every copy of their book sold. Some donations are in kind, where people have given their time to do a task for the Association, for example reviewing a book for Chowkidar. Although not all donors can be listed, every donation is received with gratitude to further BACSA's work. Among the donors in 2022 were:

Financial

The Inchcape Foundation
Estate of the late Mr William Bryant Tracy
Richard Broyd Trust

The M StJ Way Charitable Trust
Estate of Ella Whitehead

Second-hand books

Mrs Penny Carson
Mr Andrew Ward

Lady Wade-Gery

Cemetery visit reports, photographs & MIs

Mrs C Turner
Mr Charles Greig
Mr Calvin Ashok Kumar
Mr Gurpreet Singh Anand
Mr Sovon Dutta
Mr Paul Joseph Betha
Mr Nilesh Narayan
Mr Syed Faizan Raza
Mr Shivnath Kandi
Dr Qaisar Abbas Bhatti
Mr Anirban Bhadra

Mr Mohan Pal Singh Sidhu
Mr Tim Willasey-Wilsey
Mrs Cynthia Versaci-Lloyd
Mr Alick John Singh
Mr B Thomas
Mr Ravinder Kumar Singal
Mr B Sudarshan
Mr & Mrs Alan Lane
Ms Saloni Prasad
Miss K Owen

Bric-a-brac

Mrs Sally Orman
Mrs Carol Turner
Dr Rosie Llewellyn-Jones
Mrs Una Rankin

Mr Martin Rimmer
Ms Marion Tijsseling
Lady Wade-Gery

Donations in kind

Mr John Randall
Father C Antony

Major General (Retd) Syed Ali Hamid
Mr Richard Morgan

Summary of the illustrated talk by Clare Jenkins and Stephen McClarence
at the General Meeting on 20 October 2022

Journalists and BACSA members Clare Jenkins and Stephen McClarence spoke about the Anglo-Indian community of Jhansi, Madhya Pradesh.

Teatime at Peggy's: A Taste of Anglo-India followed on from a Radio 4 programme Clare made in 2015 about the redoubtable Peggy Cantem. With BACSA's support, Peggy oversaw the care of Jhansi's Cantonment cemetery and its 3,000 graves until her death, aged 92, in 2016.

Clare - a radio producer and oral historian - and Stephen, an award-winning travel writer for *The Times* and *Telegraph*, spent 15 years visiting Peggy and her childhood friend Captain Royston (Roy) Abbott, who was possibly the last British zamindar, or landowner, in India (he died in 2017). They recorded interviews and conversations with them and their friends and acquaintances, resulting in a wealth of material which they have now turned into a book.



The conversations usually took place over tea, cakes and other small eats. And they ranged widely over Anglo-Indian culture, house-styles, dances, fashions and food, the good looks of the girls and the role of the Railway Institute - Jhansi is an important railway hub, said to be the inspiration behind John Masters' classic 1950s novel, *Bhowani Junction*. People talked nostalgically about "the good old days" of May Queen and Monsoon Toad Balls ("They always picked the most heaviest-looking, hideous-looking men that they could find. The ladies had to be their judges!"), spoke warmly of the British

Royal Family, proudly displayed their British souvenirs, and recalled dancing to Victor Sylvester gramophone records out in the jungle around nearby Orchha.

Initially designated an 'Other Backward Caste' by the Indian Government after Independence, the country's Anglo-Indians are now classified as a 'Minorities Caste', and rapidly dwindling as people emigrate or marry outside the community. In 1947, there were half a million Anglo-Indians in India. Today it's estimated at between 130,000 and 300,000. In Jhansi over that same period, it has reduced from 5,000 to just 30 families. So, as Clare and Stephen argued in this talk, their memories and testimonies deserve to be recorded.

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Statement of Financial Activities Year to 31 December 2022

	Year Ended 31/12/22 Total Funds £	Year Ended 31/12/21 Total Funds £
Incoming resources		
From Voluntary Sources		
Subscriptions	6,193	6,202
Donations and legacies	43,847	9,412
Net Sales of donated second-hand books	1,915	6,764
Tax claims – Gift Aid	914	2,645
From Assets		
Dividends on investments	10,913	9,450
From Charitable Activity		
Net sales of publications	1,259	2,891
Meetings and Events	6,814	-
Total Incoming Resources	71,855	37,364
Expenditure		
Charitable Activity		
Cemetery works in South Asia	28,568	31,218
Grants	500	-
Record books and <i>Chowkidar</i>	2,522	2,327
Translation Costs	-	-
Website Costs	2,691	1,158
Website Depreciation	4,836	4,873
Administration Costs		
Brokers Fees	4,005	3,498
Printing, stationery and postage to members	2,683	2,378
Insurance	502	448
Subscriptions	25	-
Bank Charges	231	-
Miscellaneous administration costs	-	63
Governance Costs		
Independent Examiner's fee	600	500
Meetings	7,165	67
Executive Expenses	1,048	1,112
Total Resources Expended	55,376	47,642
Net (Outgoing)/Incoming Resources	16,479	(10,278)
Other Recognised Gains & Losses		
Realised gains/(losses) on investment assets	(37,548)	-
Unrealised gains/(losses) on investment assets	(11,812)	35,664
Net Movement in Funds	(32,881)	25,386
Total funds brought forward	427,774	402,388
Total Funds Carried Forward	394,893	427,774

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

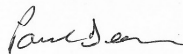
Balance Sheet as at 31 December 2022

	2022	2021
	£	£
Investment Assets		
Tangible Assets	-	4,836
Investment at market value	297,651	358,176
Current Assets		
Cash and Bank account	97,928	66,062
Accrued Income	914	-
	98,842	66,062
Current Liabilities		
Accruals	1,600	1,300
Net Current Assets	97,242	64,762
Net Assets	394,893	427,774
Charity Funds		
Restricted funds	-	-
Unrestricted funds	394,893	427,774
Total Funds	394,893	427,774

The Financial statements were approved by the Trustees on 8 February 2023 and signed on their behalf by:



Hon Secretary



Hon Treasurer

PRESIDENT

Sir Mark Havelock-Allan Bt KC

VICE-PRESIDENTS

Sir Michael Davies KCB

Mr David Mahoney

Lady Wade-Gery

Msgr Dr Michael Nazir-Ali

Mr Alan Tritton CBE DL

OFFICERS

Mr Paul Dean

Mr Peter Boon

Mr Paul Dean

Mr Christopher Carnaghan

Chairman

Honorary Secretary & FHF liaison

Acting Honorary Treasurer

Honorary Membership Secretary & ICOSA
liaison

EXECUTIVE COMMITTEE

Dr Richard Bingle

Charles Greig

Dr Rosie Llewellyn-Jones MBE

Ms Denise Love

Dr Rosemary Raza

Brigadier Ian Rees

Records, BL archives, UK MIs & church Mr
matters

Editor of 'Chowkidar', publications &
second-hand book sales

Projects Coordinator

General Meetings & Events Officer

Cemetery Records Officer, cemetery maps
& directions & military liaison

Website Manager; Facebook & Twitter
Editor

Ms Valmay Young

Mr Yasin Zargar

South Asia Adviser

AREA REPRESENTATIVES & other posts

Mr David Barnabas, Bangalore & suburbs

Mr N P Chekkutty, Kerala

Dr William Crawley, Delhi & suburbs & Haryana

Mr Peter D'Cruz, Poona

Mr Adam Foucar, Burma

Mr Ravindra Gundurao, South Karnataka
& Tamil Nadu

Mr John L Harding, Malacca

Ms Valerie Haye, Uttarakhand Hill Stations &
Dehra Dun

Mr Anthony Hulton, Sri Lanka

Mr Mark Whitehouse, Afghanistan

Mr Leslie James, Penang

Mr Waqar A Khan, Bangladesh

Dr Rosie Llewellyn-Jones, Lucknow

Mr David Mahoney, Hong Kong & China

Mme Yvonne Matignon Gonsalves, North
Karnataka & Goa

Mrs Phillida Purvis, Seringapatam &
Nilgiris

Mr Michael Rawlinson, Malaysia

Dr Rosemary Raza, Pakistan

Mrs Valerie Robinson, Gwalior & Shivpuri

Mr Trevor Rosemeyer, Agra & District &
Mathura

Mr Tom Inglis, Andhra Pradesh, Telangana &
South East Odisha

Mr David Blake OBE, British Library archive support

Sir Michael Davies KCB, Publications Distributor

Honorary Secretary

Mr Peter Boon
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Blewbury
Didcot
OX11 9PB

Tel: 01235 850410
Email: secretary@bacsa.org.uk

Honorary Membership Secretary

Mr Christopher Carnaghan
42 Rectory Lane
Kings Langley
Herts
WD4 8EY

Tel: 01923 267458
Email: membership@bacsa.org.uk

Acting Honorary Treasurer

Mr Paul Dean
97 Verulam Road
St Alban's
AL3 4DL

Tel: 01727 845229
Email: treasurer@bacsa.org.uk

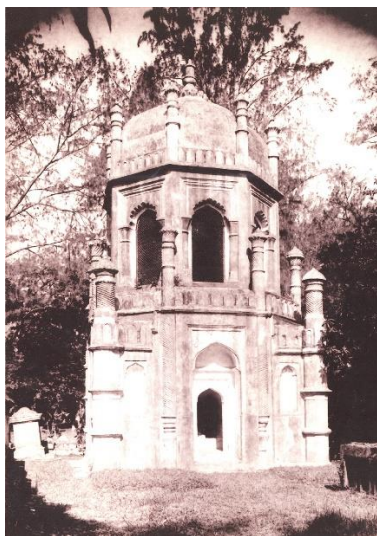
Notes to Members

- Members' postal and email addresses will not be given out. If wishing to contact a fellow member, please send the letter or the email c/o the Honorary Secretary who will forward it. It is at the member's discretion whether to reply or not.
- When writing to the Honorary Secretary and expecting a reply, please enclose a stamped addressed envelope.

Registered charity No 273422



2019



1950

'Colombo Sahib's' tomb, Dhaka
Courtesy of Mr D Andrews



Obelisk to George Cherry, Resident, and others, 1799,
in the Old Civil Cemetery on Maqbool Alam Road, Benares
Courtesy of Mr Charles Greig



Dera Ismail Khan cemetery, Pakistan
Courtesy of Dr Qaisar Bhatti



Old English Cemetery Surat, Gujarat
Courtesy Ms Saloni Prasad

Printed by Joshua Horgan, Witney

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

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Miscellaneous administration costs		-	63
Governance Costs			
Independent Examiner's fee		600	500
Meetings		7,165	67
Executive Expenses		1,048	1,112
Total Resources Expended		55,376	47,642
Net (Outgoing)/Incoming Resources		16,479	(10,278)
Other Recognised Gains & Losses			
Realised gains/(losses) on investment assets		(37,548)	-
Unrealised gains/(losses) on investment assets		(11,812)	35,664
Net Movement in Funds		(32,881)	25,386
Total funds brought forward		427,774	402,388
Total Funds Carried Forward		394,893	427,774

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Balance Sheet as at 31 December 2022

	Notes	2022	2021
		£	£
Investment Assets			
Tangible Assets	3	-	4,836
Investment at market value	4	297,651	358,176
Current Assets			
Cash and Bank account		97,928	66,062
Accrued Income		914	-
		<u>98,842</u>	<u>66,062</u>
Current Liabilities			
Accruals		1,600	1,300
Net Current Assets		<u>97,242</u>	<u>64,762</u>
Net Assets		<u>394,893</u>	<u>427,774</u>
Charity Funds			
Restricted funds		-	-
Unrestricted funds		394,893	427,774
Total Funds		<u>394,893</u>	<u>427,774</u>

The Financial statements were approved by the Trustees on 8 February 2023 and signed on their behalf by:



Hon Secretary



Hon Treasurer

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Accounts for the year to 31 December 2022

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2022.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

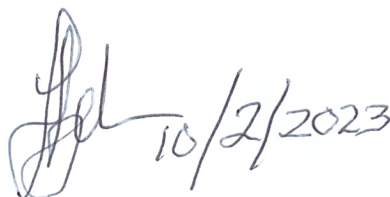
Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Jane Baker FCCA
Accountancy Services
22 High View Avenue North
Brighton
Sussex
BN1 8WR



Accounts

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA



ANNUAL REPORT 2021

Front cover illustration: St Mary's on the Island Cemetery, Madras
Courtesy of Jeernodhar Conservators Pvt Ltd

PRESIDENT'S LETTER

As I write this letter, Novak Djokovic has been deported from Australia and a BBC headline is asking: "Is the pandemic entering its endgame?". I would not presume to have an answer, save to say that it must have dawned on most of us by now that we are going to have to live with Covid-19 and that, in order to do so in relative safety, we need to be vaccinated. In that spirit the BACSA Executive decided that, barring new Government restrictions, the AGM will go ahead as a live meeting at the Union Jack Club on 23 March 2022. It was with a heavy heart that we took the decision to cancel the GM in October. It is high time we met again. So I urge you to attend the AGM in person on 23 March if you are within striking distance of London. Video link arrangements will allow other members to attend remotely.

Notwithstanding that 2021 proved to be more disrupted by the pandemic than any of us had anticipated, BACSA achieved a good deal last year. Most significantly our new website was launched (www.bacsa.org.uk). Our grateful thanks go to the website Sub-Committee, chaired by Dr Rosemary Raza, who selected Indigo Tree as the website designers and oversaw the project to its completion. The website provides BACSA with a refreshing and contemporary new face and contains links to a great deal more searchable content, which will expand year on year as more material from our cemetery database and photographic archive is uploaded to it. Work also resumed on several of our projects in the Sub-Continent. Phase I of the restoration of the cemetery of St Mary's on the Island in Chennai was finished last autumn. Subject to being able to raise sufficient funds, we are now planning Phase 2. It is also gratifying to be able to report on projects in Pakistan making progress in the past year. For political and security reasons getting conservation projects off the ground in Pakistan can be challenging and local initiative is essential. BACSA is indebted to Major-General Syed Ali Hamid, a retired Pakistan Army officer, for spearheading a project to restore the grave of officers and men of the 24th Foot who fell at the battle of Chillianwala in the Second Anglo-Sikh War. His enthusiasm and initiative echo that of retired Brigadier Simon Sharaf, who took it upon himself to clear undergrowth from graves in the Harley Street cemetery in Rawalpindi in 2020. BACSA can achieve a great deal more where there is leadership from the local community.

Although work has resumed in India and Pakistan, our events and lectures in the UK are on hold because of the pandemic. However, you will find in this mailing a notice that our lectures are to resume in May at a London club. By then I trust the pandemic will be a receding memory and that many of you will decide to attend. In the meantime, I commend to those members not familiar with it, the British in India Historical Trust Lecture series arranged and promoted by Valerie Haye on the internet. Details of the remaining lectures in the series can be found at www.britishinindia.org.uk.

BACSA's financial position remains strong, although the value of our invested funds is inevitably influenced by stock market sentiment. On the topic of finance, we hope that we have found a new Treasurer. We shall know for certain by the time of the AGM. If that proves to be so, it will end a search for a successor to Charles Greig which has lasted for more than two years.

And just as one post is filled, others are vacated. Valerie Haye has relinquished responsibility for the sale of second-hand books, having held that portfolio since 2016. In the six years of her stewardship, sales have raised over £25,000 for BACSA. Valerie has been assisted in the valuation and sale of the more valuable items by John Randall (www.booksofasia.com), a

long-standing BACSA member. BACSA has reason to be extremely grateful to both of them for their dedication to this important aspect of our fund-raising. Whilst it is hoped that John will continue to advise, the second-hand book portfolio has passed to Dr Rosie Llewellyn-Jones. Whilst Rosie volunteered for the role, I cannot help thinking that her commitments as Editor of *Chowkidar*, and as widely-known author and lecturer are burden enough. If anyone else should be willing to take over the sale of second-hand books in the foreseeable future, would they please make themselves known to Peter Boon, our Honorary Secretary?

Another retiree, after many years of supporting BACSA in an executive role, is Caroline Whitehead. Caroline was a long-standing member of BACSA's Executive Committee and handled second-hand book sales before Valerie Haye. She also supplied directions to cemeteries and collected UK Mis, as well as ran the table displaying BACSA publications and merchandise at the general meetings. Caroline has well earned her retirement and I extend to her the warmest thanks of BACSA for her dedicated support.

As we emerge from the pandemic and get fully back to business, BACSA is going to have to contend with a society which, at home even more than in South Asia, is questioning whether any credit can be derived from our imperial past. It is not BACSA's function to provide an answer to that overall question or to promote one point of view. Our remit is simply to record, conserve and restore the graves and memorials of those who served in our Empire in South Asia, in whatever capacity, and who never came home. It is foolish to try to re-write history or judge it wholly by contemporary mores. Undoubtedly bad things were done in the past, some even by the standards of those days, but there was also much good. For better or worse the period of the British Raj happened. BACSA's task is to encourage local communities to see the cemeteries and monuments we left behind as being as much a part of their history as of ours, and as being part of their built heritage which is worth preserving.

I look forward to seeing many of you at the AGM on 23 March.

Mark Havelock-Allan
18th January 2022



Ambala Cantonment Cemetery, India. *Courtesy of Father C Antony*

REPORT FOR THE YEAR ENDING DECEMBER 2021

Structure, Governance and Management: Established in 1976, BACSA has an Executive Committee (ExCo) that meets five times a year. Its members are the trustees of BACSA who are guided and supported by the President and Vice-Presidents. ExCo monitors such ongoing risks as may arise. Two general meetings are held each year. BACSA is governed by its Constitution and Rules. The BACSA Archives are in the British Library and are open to the public. BACSA has no paid staff and no office; all work is by volunteers both in the UK and South Asia. It has a website - www.bacsa.org.uk – and a Facebook page.

Objects and Activities: BACSA is an institution for the recording, preservation and conservation of former European cemeteries, isolated graves and monuments in South Asia created before 1947. It promotes education in the history of all places associated with European residence in the area from the Red Sea to the China coast – wherever the East India Company set foot.

Public Benefit: BACSA is the only established organisation helping to care for an historic part of South Asia's and the United Kingdom's built heritage in South Asia. It guides the public into researching and increasing its understanding of European lives and deaths in South Asia before 1947 through specialist help from BACSA members and others.

Achievements and performance: The world-wide Coronavirus pandemic and associated government restrictions had a significant impact on BACSA's activities. Work on conservation projects was severely limited; suggestions for new projects were few in number; the lecture series programme was suspended, and no visits or events for members took place.

On the positive side, grants totalling £31,407 were made for four projects (details are in the Projects Report). Sales of second-hand books donated by generous members and non-members raised £7,597.00, a valued contribution towards financing conservation projects. The *Conservation Manual – A Practical Handbook for the Care of Old European Cemeteries and Monuments in South Asia* was published in four languages and can be downloaded from the website free of charge. Cemeteries in the subcontinent remain at risk from encroachment, undesirable elements, so-called land-grabbers and others attracted by the potential value of land in built-up areas. In India, BACSA and the British deputy high commission in Chandigarh continued to support the Ambala Cantonment Cemetery committee in its efforts to care for the graveyard.

BACSA and the Commonwealth Heritage Forum held a webinar (online seminar) to raise awareness in the UK travel trade of the value to tourism of old European cemeteries and monuments in India. The Cemetery Records Officer (CRO) began selecting records in BACSA's archive in the British Library for uploading to BACSA's website.

The Executive Committee met virtually until September when it resumed meeting at the Royal Asiatic Society in London. Some 50 members, including from overseas, attended the Annual General Meeting held virtually in April. The General Meeting scheduled for October was cancelled; there was very little for ExCo to report or for the membership to discuss due to the impact of the pandemic.

Membership remained steady at about 1,000. The new website improved the joining process and management of subscriptions and resulted in increased sales of publications.

Plans: To continue to explore the potential benefit of a professional fundraising campaign and its likely demands on the association's human and financial resources. To continue to build on the interest in cemetery conservation increasingly shown by local people in India and Pakistan.

To raise awareness in India's travel trade of the value to tourism of India's old European cemeteries and monuments. To appeal to members to support the CRO's work.

Financial Review: During the year, there was a return to some meaningful activity on projects in both India and Pakistan. We made grants to St Mary's, Chennai of £16,875, to Chillianwala in Pakistan of £8,700, to the Scottish Cemetery, Kolkata of £5,000, to Kotagiri Cemetery of £550 and a maintenance grant to Jhansi Cantonment Cemetery. The total of £31,407 compared with £15,556 in 2020 (and nearly £50,000 in 2019). In addition, we incurred expenditure on the website (£5,660) which was completed and launched during the year. There will be continuing annual maintenance and updating expenditure on the website in years to come. There were also the usual expenses of producing Chowkidar (£2,327), the general meetings papers and mailing them, as well as producing some leaflets, at a cost of £2,379. Total expenditure was £44,790. Income was £38,098, an improvement on 2020 when it was £33,946. An increasing, though still modest, amount of this (£665) came from website sales; this does not include subscriptions which can also now be paid online. Of the total income, £9,412 was made up of donations (£13,207 in 2020), including one of £5,000 from Mr Richard Broyd, £9,267 from dividends (£9,056 in 2020), £7,597 from second-hand book sales (£6,593 in 2020) and £6,158 from subscriptions (£5,080 in 2020). Gift aid came to £2,645 and there was a sum of £2,300 from the sale of prints donated by Lady Wade-Gery conducted very successfully by the former treasurer. Hence in 2021 expenditure exceeded income by £6,692, due to the expenditure on the website. At the close of the year BACSA's balance at the bank was £52,281 (£59,063 in 2020). At the same date the value of our portfolio was £371,934 as compared with £339,293 at the end of 2020. Given that we were in the grip of the pandemic throughout the period, BACSA's overall financial performance has been satisfactory.

The Financial Statements for the year to 31 December 2021 are to be found elsewhere in this report.



Tiger Hill Cemetery, Coonoor, Nilgiris. *Courtesy of Mr Andrew Amirtharaj*

PROJECTS REPORT ON ACTIVITIES IN SOUTH ASIA 2021

Area Representative's (AR) name in brackets

Activity increased this year compared with 2020 but was still much reduced as a result of the restraints imposed by Covid.

PAKISTAN (Rosemary Raza)

The main activity in Pakistan took place at Chillianwala in the Punjab, where restoration and conservation work began on the three mass graves of the officers and men of HM 24th Foot killed in 1849 in the 2nd Anglo-Sikh War. The work is being undertaken with the assistance of Major General Ali Hamid, an enthusiastic military historian and conservationist.

In Faisalabad, BACSA had funded the cleaning and conservation of graves in the Christian cemetery, as well as the restoration of the entrance gate. We have re-established contact with the group we supported in order to discover what conservation/restoration work was done, and how our funds were spent.

In Karachi, our focus was the tomb of Lady Lawrence in the principal cemetery, the Gora Qabristan. It was mistakenly 'restored' by local enthusiasts with the application of a yellow substance, some of which has subsequently fallen away. Yasmeen Lari, the Pakistani conservationist architect, is investigating whether it would be feasible to strip away the 'restoration', returning to the original stone. There are also major problems of encroachment and littering. Progress will be impossible without the more active engagement of the local community.

INDIA

Haryana, Ambala Cantonment Cemetery (William Crawley)

Having gained legal control of the cemetery, the very active cemetery committee put together a project to rebuild a substantial part of the boundary wall and BACSA awarded a grant of £25,000.

Maharashtra, Poona (Pune), St. Sepulchre's Cemetery (Peter D'Cruz)

Following his success last year, our AR persuaded the local Pune Municipal Corporation to complete reconstruction of the boundary wall and to instal lighting in St. Sepulchre's and in the Indian Christian Cemetery opposite. Mr D'Cruz is pressing the local authorities to undertake the cleaning and landscaping of the cemetery.

Tamil Nadu, Madras (Chennai), St. Mary's Cemetery on the island (William Pettigrew)

The first phase of work was completed this year with the benefit of a grant of £22,000. The boundary wall was restored and heightened, the entrance cleaned, consolidated and reroofed and fourteen graves in the old central section of the cemetery conserved. The Executive Committee will consider how to take this project forward in 2022.

West Bengal, Calcutta (Kolkata), the Scottish Cemetery

BACSA contributed £5,000 to the Kolkata Scottish Heritage Trust's ongoing work to conserve graves in this cemetery.

Annual maintenance in India

The East India Charitable Trust made grants to cemeteries in Agra, Calcutta, Kotah, Meerut and Salem. BACSA supported a cemetery in Jhansi.

Plans Make progress with our projects in Ambala and Madras (Chennai).

AREA REPRESENTATIVES The Executive Committee is grateful for the support of our volunteer area representatives. Mr. Anthony Hulton took up responsibility for Sri Lanka towards the end of the year.

PROJECTS SUBCOMITTEE The subcommittee completed its work on a format for assessing the heritage significance of cemeteries and this is now available on the website for anyone who knows a cemetery well to complete. Contributions from members would be most welcome.



Grave of men of the 24th (2nd
Warwickshire) Regiment of Foot,
Chillianwala,
Pakistan
Courtesy of Major General Ali Hamid



BACSA's Cemetery Records

The Cemetery Records Officer (CRO) concentrated on the Association's files in the British Library. The contents of the files viewed varied considerably; many had a great number of visit reports, photographs and lists of Monumental Inscriptions (MIs). Where time permitted, the contents of the files were photographed. The files viewed during the CRO's visits to the library were:

- In May Coimbatore, Gudalur, Ketti, Lovedale, Madras, Neyyor and Ooty.
In June Bangalore, Barrackpore, Coonoor, Gulmarg, Nainital and Srinagar.
 Allahabad, Ambala Cantt, Amritsar, Bareilly, Sewri, Dinapore and Hyderabad.
 Bhowanipore, Lahore, Lucknow, Ranikhet, Satara, and Seringapatam.
In August Aurangabad, Fatehgarh, Jullunder, Ludhiana and Poona. Cochin, Delhi (Nicholson),
 Haridwar, Patna, Rawalpindi, Rohtak and Simla.
In September 12 cemeteries in Bangladesh.

With so much data having been gathered, work moved on to creating Excel spreadsheets covering the MIs for uploading onto the BACSA on line Burials Database. We plan to share these records with FIBIS. As many will know, the transcription of MIs is a lengthy and time-consuming process, and the CRO will require considerable assistance if this is to be undertaken in a timely manner. Members' help would be very much appreciated, and volunteers minded to share the burden are invited to contact Ian Rees by email at CRO@bacsa.org.uk.

DONATIONS IN 2021

BACSA receives generous donations, both financial and in kind from members and non-members. We receive reports and photographs of cemeteries visited. Each issue of Chowkidar carries reviews of books, some of whose authors or publishers have donated amounts to BACSA for every copy of their book sold. Some donations are in kind, where people have given their time to do a task for the Association, for example reviewing a book for Chowkidar. Although not all donors can be listed, every donation is received with gratitude to further BACSA's work. Among the donors in 2021 were:

Financial

The Inchcape Foundation
Countess Mountbatten of Burma
Prof John S Curl

Mr Richard Broyd
Lady Wade-Gery

Second-hand books

Lady Wade-Gery
The late Miss Joan Evans
Mr Martin Smith

Mrs Jane Manaster
Mr Desmond Higgins

Donations in kind

Mr John Randall
Mr Charles Dixon

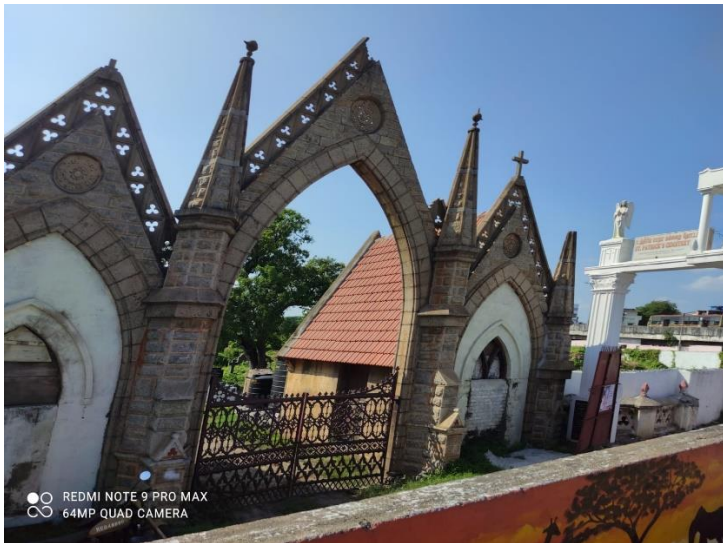
Mr Philip Davies

Cemetery visit reports

Mr Arvind Thornton Jr



Tomb of Lady Lawrence, Gora Qabristan, Karachi
Courtesy of Dr Rosemary Raza



St Mary's on the Island Cemetery, Madras
Courtesy of Jeernodhar Conservators Pvt Ltd

Statement of Financial Activities Year to 31 December 2021

	Year Ended 31/12/21 Total Funds £	Year Ended 31/12/20 Total Funds £
Incoming resources		
From Voluntary Sources		
Subscriptions	6,202	5,090
Donations and legacies	9,412	13,207
Net Sales of donated second-hand books	6,764	5,208
Tax claims – Gift Aid	2,645	895
From Assets		
Dividends on investments	9,450	9,375
From Charitable Activity		
Net sales of publications	2,891	6
Meetings and Events	-	574
Total Incoming Resources	37,364	34,355
Expenditure		
Charitable Activity		
Cemetery works in South Asia	31,218	14,783
Record books and <i>Chowkidar</i>	2,327	2,708
Translation Costs	-	873
Website Costs	1,158	-
Website Depreciation	4,873	3,539
Administration Costs		
Brokers Fees	3,498	2,695
Printing, stationery and postage to members	2,378	2,927
Insurance	448	448
Subscriptions	-	50
Miscellaneous administration costs	63	59
Governance Costs		
Independent Examiner's fee	500	500
Meetings	67	1,262
Executive Expenses	1,112	1,343
Total Resources Expended	47,642	31,187
Net (Outgoing)/Incoming Resources	(10,278)	3,168
Other Recognised Gains & Losses		
Realised gains/(losses) on investment assets	-	5,638
Unrealised gains/(losses) on investment assets	35,664	19,509
Net Movement in Funds	25,386	28,315
Total funds brought forward	402,388	374,073
Total Funds Carried Forward	427,774	402,388

Balance Sheet as at 31 December 2021

	2021		2020	
	£	£	£	£
Investment Assets				
Tangible Assets		4,836		5,207
Investment at market value		358,176		322,511
Current Assets				
Cash and Bank account	66,062		75,770	
Current Liabilities				
Accruals		1,300		1,100
Net Current Assets		64,762		74,670
Net Assets		<u>427,774</u>		<u>402,388</u>
Charity Funds				
Restricted funds		-		-
Unrestricted funds		427,774		402,388
Total Funds		<u>427,774</u>		<u>402,388</u>

The Financial statements were approved by the Trustees on 2 February 2022 and signed on their behalf by:



Honorary Secretary



Acting Honorary Treasurer

PRESIDENT

Sir Mark Havelock-Allan Bt QC

VICE-PRESIDENTS

Field Marshal Sir John Chapple GCB CBE DL
Sir Michael Davies KCB
Mr Alan Tritton CBE DL

Dr Michael Nazir-Ali
Mr David Mahoney
Lady Wade-Gery

OFFICERS

Mr Paul Dean
Mr Peter Boon
Mr Paul Dean
Mr Christopher Carnaghan

Chairman
Honorary Secretary & FHF liaison
Acting Honorary Treasurer
Honorary Membership Secretary & ICOSA
liaison

EXECUTIVE COMMITTEE

Mrs Alex Bailey
Dr Richard Bingle

Website Editor & Communications Officer
Records, BL archives, UK MIs & church
matters

Mr Charles Greig
Ms Valerie Haye
Dr Rosie Llewellyn-Jones MBE

Lecture series
Editor of 'Chowkidar', publications &
second-hand book sales
Projects Coordinator
General Meetings & Events Officer
Cemetery Records Officer, cemetery maps
& directions & military liaison
Website Manager & Twitter Editor
South Asia Adviser

Ms Denise Love
Dr Rosemary Raza
Brigadier Ian Rees

Ms Valmay Young
Mr Yasin Zargar

AREA REPRESENTATIVES & other posts

Mr David Barnabas, Bangalore & suburbs
Mr N P Chekkutty, Kerala
Dr William Crawley, Delhi & suburbs & Haryana
Mr Peter D'Cruz, Poona
Mr Adam Foucar, Burma
Mr John L Harding, Malacca
Mr Anthony Hulton, Sri Lanka
Mr Tom Inglis, Andhra Pradesh, Telangana &
South East Odisha
Mr Leslie James, Penang
Mr Waqar A Khan, Bangladesh
Dr Rosie Llewellyn-Jones, Lucknow

Mr David Mahoney, Hong Kong & China
Mme Yvonne Matignon Gonsalves, North
Karnataka & Goa
Dr William Pettigrew, Madras
Mrs Phillida Purvis, Seringapatam &
Nilgiris
Mr Michael Rawlinson, Malaysia
Dr Rosemary Raza, Pakistan
Mrs Valerie Robinson, Gwalior & Shivpuri
Mr Trevor Rosemeyer, Agra & District &
Mathura
Mr Mark Whitehouse, Afghanistan

Mr David Blake OBE, British Library archive support
Sir Michael Davies KCB, Publications Distributor

Honorary Secretary

Mr Peter Boon
Barn End
London Road
Blewbury
Didcot
OX11 9PB

Tel: 01235 850410
Email: secretary@bacsa.org.uk

Acting Honorary Treasurer

Mr Paul Dean
97 Verulam Road
St Albans
AL3 4DL

Tel: 01727 845229
Email: treasurer@bacsa.org.uk

Honorary Membership Secretary

Mr Christopher Carnaghan
42 Rectory Lane
Kings Langley
Herts
WD4 8EY

Tel: 01923 267458
Email: membership@bacsa.org.uk

Notes to Members

- Members' postal and email addresses will not be given out. If wishing to contact a fellow member, please send the letter or the email c/o the Honorary Secretary who will forward it. It is at the member's discretion whether to reply or not.
- When writing to the Honorary Secretary and expecting a reply, please enclose a stamped addressed envelope.

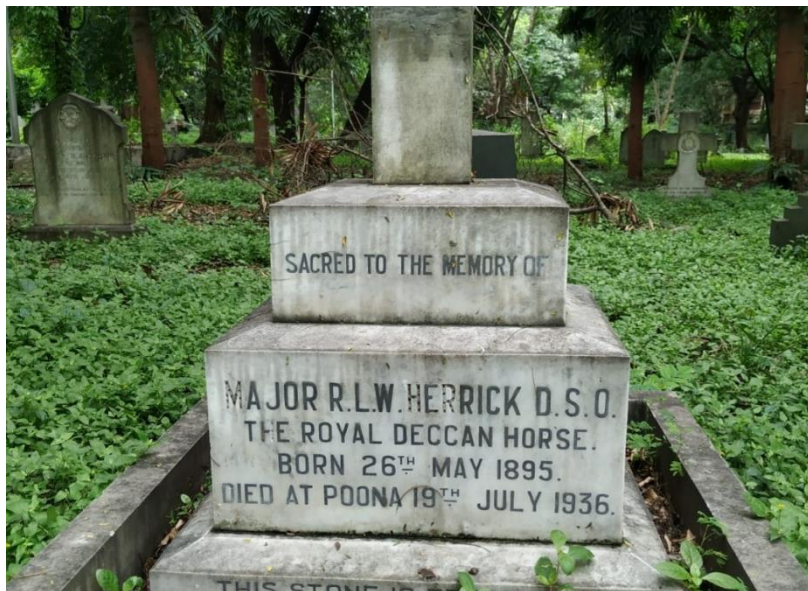
Registered charity No 273422



Grave of QMS George Richard Watkins, 6th Regiment of Foot (Royal Warwickshire Regiment), June 1857. Alfred Park/Chandrashekhar Azad Park, Allahabad. Cleared in 2021, apparently in error.
Courtesy of Mr Nilesh Narayan



Jhansi Cantonment Cemetery, Jhansi. All Souls' Day 2021.
Courtesy of Mrs Claudette Hars



St Sepulchre's Cemetery, Poona
Courtesy of Mr Peter D'Cruz

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

(REGISTERED CHARITY No. 273422)

ACCOUNTS

FOR THE YEAR TO 31 DECEMBER 2021

Statement of Financial Activities Year to 31 December 2021

	Year Ended 31/12/21 Total Funds £	Year Ended 31/12/20 Total Funds £
Incoming resources		
From Voluntary Sources		
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Current Liabilities				
Accruals	<u>1,300</u>		<u>1,100</u>	
Net Current Assets		64,762		74,670
Net Assets		<u>427,774</u>		<u>402,388</u>
Charity Funds				
Restricted funds		-		-
Unrestricted funds		427,774		402,388
Total Funds		<u>427,774</u>		<u>402,388</u>

The Financial statements were approved by the Trustees on 2 February 2022 and signed on their behalf by:



Honorary Secretary



Acting Honorary Treasurer

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Notes to the Accounts for the year to 31 December 2021

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102 SORP. (*Charity Commission Statement of Recommended Practice: Accounting for Charities*)

To comply with the SORP BACSA's investments are shown at market value on its balance sheet.

Tangible fixed Assets

Depreciation on assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful life is as follows:

Website -33% on cost

2. Advisors to BACSA

Bankers:	Lloyd's Bank Plc
Investment Advisers:	W H Ireland Ltd
Independent Examiner:	Jane Baker FCCA Baker Accountancy Services

3. Tangible Fixed Asset

	Website £
Cost	
At 1 st January 2021	11,241
Additions	4,502
At 31 st December 2021	<u>15,743</u>
Depreciation	
At 1 st January 2021	6,034
Charge for the year	4,873
At 31 st December 2021	<u>10,907</u>
Net Book Value	
At 31 st December 2021	<u>4,836</u>
At 31 st December 2020	<u>5,207</u>

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Notes to the Accounts for the year to 31 December 2021 (Continued)

4. Analysis of Investment Portfolio

	2021	2020
	£	£
British Government Stocks	11,868	11,568
Fixed interest stocks	20,308	21,053
UK Listed Companies	88,312	71,618
UK Investment Trusts	108,056	95,282
International Investment Trusts	129,632	122,990
	<u>358,176</u>	<u>322,511</u>
Historic cost	<u>183,438</u>	<u>183,438</u>

5. Dividends on Investments

Dividends on investments are shown gross.

6. Overseas Projects

Expenditure on cemetery works in South Asia in the current financial year amounted to £31,218 (2020: £48,082)

7. Remuneration of Trustees

No remuneration or other benefits have been paid to the charity's trustees, or to people connected to them, from the charity. No transactions have been undertaken by the charity in which a trustee or connected person has a material interest.

8. Commitments and guarantees

The charity has no commitments that have not been provided for in the accounts. The charity has not given any guarantees that are not reflected in the accounts. The charity has not received any loan secured on any of its assets. There are no contingent liabilities at the 31st December 2019.

9. Taxation

As a registered charity BACSA is exempt from taxation on its income and capital gains under section 505 of the income & Corporation Taxes Act 1988.

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Accounts for the year to 31 December 2021

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2021.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Jane Baker FCCA
Accountancy Services
22 High View Avenue North
Brighton
Sussex
BN1 8WR

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Accounts for the year to 31 December 2021

Independent Examiner's Report to the Trustees

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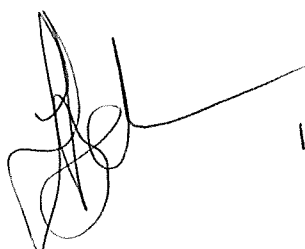
Independent examiner's statement

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Jane Baker FCCA
Accountancy Services
22 High View Avenue North
Brighton
Sussex
BN1 8WR



17/3/2022

Accounts

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA



ANNUAL REPORT 2020

Front cover illustration: the Scottish Cemetery, Calcutta.
Courtesy the Kolkata Scottish Heritage Trust.

PRESIDENT'S LETTER

When I put pen to paper to write the President's letter for the Spring Mailing in 2020 little did I imagine what the year ahead had in store. The Covid-19 pandemic has turned the world upside down and caused unprecedented disruption to daily life in almost every country in the globe. Whatever the published statistics may say, there is every reason to believe that the countries in South Asia have suffered every bit as much as the UK. And the logistical challenges they face in implementing mass vaccination programmes may mean that they take longer to emerge from this crisis than we do in Western Europe. No one is now predicting a return to normality before 2022.

Against this backdrop it is encouraging to report that BACSA has weathered the storm remarkably well. Although many of our members are of an age at which catching the virus could be dangerous, we are fortunate in having no reports of members who have lost their lives to it. There has been a slight net decline in membership but for reasons seemingly unconnected with the pandemic. Most of our conservation projects have been put on hold; but none has had to be cancelled. Our most recent Lecture Series has been interrupted but postponed rather than abandoned. On the flip side, the sale of second-hand books has thrived, no doubt because members have had more time for reading and for thinking about their libraries. The reduced activity on the ground has meant financial savings. After a sharp fall last Spring, the stock market has recovered, so that BACSA's reserves now stand at their highest value ever. All this means that BACSA is very well placed for the return to work that is sure to come within the next 12 months.

Two projects that have progressed in spite of the lockdowns are the new website and the Conservation Manual. The new website is due to go live imminently and BACSA's public face will be much enhanced by it. The Conservation Manual was the brainchild of Rosie Llewellyn-Jones. She is to be congratulated on bringing it to fruition. With a great deal of input from the distinguished architect and BACSA member, Dr Neeta Das, an illustrated booklet has been produced in English, Bengali, Urdu and Hindi. It will be available on the new website and the English version in hard copy. It is a tremendous achievement. It will, I am sure, prove to be a valuable and lasting contribution to the preservation and restoration of cemeteries, graves and monuments in South Asia.

The fact that BACSA has weathered the storm of the pandemic in good shape is not, however, a cause for complacency about the future. We are beginning to face very real administrative difficulties in keeping the show on the road. It is a source of great concern to me and to the members of the Executive that, after nearly two years of searching, we have been unable to find a single member who is willing to take over from Charles Greig as Treasurer. A charity that is dependent on a shrinking band of enthusiasts for its executive functions is doomed. Doubling-up of portfolios within the existing Executive only compounds the problem. Employing outside professionals diminishes our assets and restricts the work we can do. We need someone to be the new Treasurer. Please ask yourselves whether this is not a modest commitment you could make.

Valerie Haye has also said that she would like to retire from responsibility for second-hand book sales. Her tremendous work in promoting them has meant that they are a significant contributor to BACSA's funds. We have also greatly benefitted from members' bequests of some very valuable books and libraries in recent years. Handling the disposal of these is an important role that needs to be filled by a member who is a bibliophile. I earnestly hope that someone will step forward.

Pandemic restrictions meant that the combined AGM and General Meeting last October was a virtual event. It is for similar reasons that the AGM this year will be a virtual event conducted by Zoom. Details of how to link into the event are elsewhere in this Mailing. There is a silver lining to the cloud of not being able to meet up together. Members who live out of London and abroad can now attend the AGM, when previously they would have been unable to do so. I encourage as many of you as possible to join us on line. The more of you who do so, the more likely it is that BACSA will continue to facilitate on-line attendance at the AGM and GM when the pandemic is over.

Until we can meet again, I wish you good fortune and, more importantly, good health in 2021.

Mark Havelock-Allan

4 February 2021



The tomb of Charles Patton, Bengal Civil Service, died 9 July 1813, aged 30. Shergati Cemetery, Gaya Bihar, India.

Courtesy of Mr Shukoh Albadar Khan

REPORT FOR THE YEAR ENDING DECEMBER 2020

Structure, Governance and Management: Established in 1976, BACSA has an Executive Committee (ExCo) that meets five times a year. Its members are the trustees of BACSA supported by the President and Vice-Presidents. ExCo monitors such ongoing risks as may arise. Two general meetings are held each year. BACSA has no paid staff and no office; all work is by volunteers both in the UK and South Asia. It is governed by its Constitution and Rules. The BACSA Archives are in the British Library and are open to the public. BACSA has a website - www.bacsa.org.uk – and a Facebook page.

Objects and Activities: BACSA is an institution for the recording, preservation and conservation of former European cemeteries and isolated monuments in South Asia prior to 1947. It promotes education in the history of all places associated with European residence in the area from the Red Sea to the China coast – wherever the East India Company set foot.

Public Benefit: BACSA is the only established organisation helping to care for an historic part of the United Kingdom's built heritage in South Asia and that of the countries in South Asia. It guides the public into researching and increasing its understanding of European lives and deaths in South Asia before 1947 through specialist help from BACSA members and others.

Achievements and performance: The world-wide Coronavirus pandemic and associated government restrictions had a significant impact on BACSA's activities. Work on cemetery projects came to an almost complete stop; suggestions for new projects were put on hold; the launch of the new website was delayed; the 2019-20 lecture series programme was suspended after two talks, and no visits or events took place. Also delayed was the uploading to the website of the Jhansi Cantonment Cemetery and Bangalore Hosur Road cemeteries records.

On the positive side, grants totalling £15,556 were made for three projects (details are in the Projects Report). The extract from member Hugh Purcell's book *After the Raj* (see the 2019 Report) was placed on the website. Sales of second-hand books donated by generous members raised £4,874, a valued contribution towards financing conservation projects. Ticket sales for the shortened lecture series added £1,062 to the association's income. The conservation manual was ready to be published, uploaded to the website and printed in four languages. The Minister of State for Foreign and Commonwealth Affairs gave a written Statement to Parliament on 6 February announcing the transfer to BACSA of the cemeteries endowment fund from the High Commission in New Delhi.

Cemeteries in the subcontinent remain at risk from encroachment, undesirable elements, so-called land grabbers and others attracted by the potential value of land in built-up areas. BACSA together with the British deputy high commission in Chandigarh, India, and others intervened to secure the return of control over the Ambala Cantonment Cemetery to the cemetery committee. The Coronavirus pandemic forced the postponement of the AGM due to be held in March at London's Union Jack Club. The Zoom video conferencing facility allowed a joint AGM and GM to take place in October, enabling necessary association business to be completed. It allowed the executive committee to hold its scheduled meetings.

Membership fell slightly to just under 1,000. The new website will make it easier for those living overseas to join, thanks to the online payment of subscriptions.

The executive committee appointed Brigadier Ian Rees to the new post of cemetery records officer, to improve the recording and digitisation of monumental inscriptions, and member Mr Yasin Zargar as South Asia adviser.

Plans: To explore the potential benefit of a professional fundraising campaign and its likely demands on the association's human and financial resources. To build on the interest in BACSA's

work shown increasingly by local people in India and Pakistan. To raise awareness in the travel trade of the value to tourism of old European cemeteries and monuments, historic elements of South Asia's and the United Kingdom's built heritage. To continue to maintain and develop cooperation with the Families in British India Society (FIBIS). To continue support for Calcutta's South Park Street Cemetery and the Kolkata Scottish Heritage Trust.

Financial Review: 2020 was a challenging year for all of us across the world. India, Pakistan and Bangladesh were each hit as hard as any country by the Coronavirus pandemic. All three nations had their economies severely affected by the Coronavirus with long periods of lockdown. This inevitably severely disrupted projects that BACSA was involved with. During the entire year we made only three grants totalling £15,556 whereas in 2019 we made nine totalling nearly £50,000. In addition, in 2020 BACSA made maintenance grants totalling £500.

BACSA's income dropped slightly. Donations received totalled £13,217 (£17,986 in 2019); subscriptions fell to £5,080 (£6,166 in 2019); net book and publications sales totalled £6,593 (£10,916 in 2019). Dividends decreased very slightly to £9,056. However, the broker's fees increased significantly having previously been well below the market rate for charities. In 2020 the fees were £2,695 against £1,305 the year before. In view of the excellent performance of the portfolio and the broker's work involved we are still getting good value for the fees paid.

At the close of 2020 BACSA had £58,874 in the Lloyds Bank current account and for the year total income exceeded expenditure by just under £5,000.

The one piece of good news was the performance of BACSA's portfolio. At the end of December 2020, the closing market value was £322,511 against £292,860 a year earlier. In the dark days of early April, it fell to a low of £213,000 but made an impressive recovery.

Looking ahead we can only hope that, if the pandemic ends in 2021, our support for cemeteries across the subcontinent and beyond can resume as in previous years.

The accounts for the year ending 2020 are published elsewhere in this report.



Neemuch Cantonment Cemetery, Madhya Pradesh, India, *Courtesy Mr Arpit Soni*

PROJECTS REPORT ON ACTIVITIES IN SOUTH ASIA 2020

Area Representative's (AR) name in brackets

There was very little progress on projects in 2020 because of the effects of the Coronavirus pandemic.

BURMA (Adam Foucar)

The proposal from the parish priest of St. Patrick's Cemetery, Moulmein to improve public access and maintenance through extending the surfacing of paths was rejected by the Executive Committee. Previous grants had been spent on these features and the Committee felt that future help for St. Patrick's should be devoted to conservation of graves.

INDIA

Delhi, Nicholson Cemetery (William Crawley)

We are in discussion with the Delhi Chapter of the Indian National Trust for Art and Cultural Heritage about a third phase of work concentrating on grave conservation.

Haryana, Ambala Cantonment Cemetery (William Crawley)

Although this is not a project, our Area Representative put in a lot of work helping the Cemetery Committee mount a campaign to regain control of the cemetery from an individual who had occupied it. The deputy high commissioner, Chandigarh, the Commonwealth War Graves Commission and the Haryana Government became involved. The Cemetery Committee secured access, but the dispute continued in the courts.

Maharashtra, Pune, St. Sepulchre Cemetery (Peter D'Cruz)

Using his status as our Area Representative, Peter D'Cruz lobbied the local authorities about the broken-down state of the perimeter wall of this cemetery. They responded by replacing the rear part with a higher and stronger barrier to prevent incursions.

Tamil Nadu, Madras, St. Mary's Cemetery on the Island (William Pettigrew)

A project proposal was drafted and cleared with the local cemetery committee. We resolved the problem of transmitting funds to Madras and the contractor was on site preparing facilities for workers. £6,005 were granted for initial work.

Tamil Nadu, Coonoor, Tiger Hill Cemetery (Phillida Purvis)

A grant of £6,541 was made for the repair of the boundary walls and, under the direction of the Cemetery Committee of All Saints Church, Coonoor, work was completed in 2020. The cemetery is safely secured from the intrusion and destruction by animals and undesirable elements which had plagued it and brought destruction to headstones.

Tamil Nadu, Kotagiri, European Cemetery (Phillida Purvis)

No progress was made on this small project to repair boundary walls.

Telangana, Hyderabad Residency Cemetery

The Deccan Heritage Foundation organised a maintenance programme of the cemetery and its surrounding garden with a grant of £3,010 from BACSA, which covered half the cost. The grant was given on the understanding that a permanent maintenance regime would be agreed with the local authorities.

West Bengal, Calcutta, Lower Circular Road Cemetery

The Christian Burial Board was unable to advance its ideas for further conservation work.

West Bengal, Calcutta, South Park Street Cemetery

The Association for the Preservation of Historic Cemeteries in India (APHCI) lost its financial support from an established local company, to help maintain the cemetery. It appealed to BACSA for an increase in our annual maintenance grant, which was agreed. Sadly, APHCI's chairman Mr Ashwani Kapur died in April. He had worked tirelessly for decades in support of South Park Street Cemetery.

Annual maintenance in India The East India Charitable Trust (EICT) made grants to cemeteries in Agra, Calcutta, Kotah and Meerut. BACSA made grants to cemeteries in Jhansi and Salem.

Plans Make progress on our next major project, to conserve St. Mary's Cemetery on the Island in Chennai (Madras).

PAKISTAN (Rosemary Raza)

The Coronavirus pandemic seemed to have hit this country particularly hard. The leading conservation architect, Yasmeen Lari, who took an interest in our work, contracted the virus, and her husband died. Another contact in Faisalabad died, along with four colleagues and a contractor. Understandably this distressing situation led to less progress than we would have hoped for.

Faisalabad, Gora Qabristan (Christian Cemetery)

We had yet to receive reliable information about the use of a grant of £1,000 to restore and preserve four graves and their headstones, as well as renovate the lychgate.

Multan

A local Christian group which expressed interest in conserving the cemetery near the international airport, which has a number of impressive grave monuments, was unable to take this further.

Lahore, Dharampura (Mian Mir) Cemetery

A Brigadier Samson Sharaf took on the management of improvements and repairs and asked for help from BACSA. We responded positively, but there was no further communication by the year's end.

AREA REPRESENTATIVES: The Executive Committee is grateful for the support of our volunteer area representatives. Mrs Valerie Robinson and Mrs Jennifer Garwood relinquished their responsibilities for Rajasthan and APHCI Calcutta & Tejpur, respectively. We regret the death in September of Ms Eileen Hewson, member and area representative for Sri Lanka and Ladakh.

CONSERVATION MANUAL: The manual was finalised, translated into Hindi, Urdu and Bangla, and published. It will be available on the website and in printed form, free of charge.

PROJECTS SUBCOMMITTEE: This was established in order to devise a policy to prioritise cemeteries and monuments by ranking them in terms of historic, architectural and landscape importance. A tabular assessment of significances was nearly complete. Subcommittee members also contributed to the drafting of the Conservation Manual (see above) and provided a forum for ARs and others to discuss, if only remotely, forthcoming projects before their submission to the Executive Committee.

BACSA's Cemetery Records

Members are aware that BACSA's mission is to promote the preservation, conservation and recording of former European cemeteries and isolated monuments in South Asia, and to promote education in the European history of this area. As part of this remit, great importance has always been attached to the recording of detailed inscriptions of those interred in such cemeteries or named on associated memorials. The initial baseline information was provided through the post-Second World War work of Lieutenant Colonel Hubert Percy-Smith and Brigadier Humphry Bullock. A great deal has been added in recent years by BACSA volunteers recording and digitising further cemetery records, with the Association's recent work having focused on the *Burma Register* and the *Jhansi Cantonment Cemetery* record books.

To continue the momentum in this area, the Executive Committee reviewed its monumental inscriptions (MI) work and created a new post of Cemetery Records Officer to coordinate the process of adding further information to the online burials database. While the Coronavirus pandemic has limited progress in recent months, scoping work has been undertaken in association with FIBIS (Families in British India Society) to identify priority target locations, so that - when this is possible - in-country photography can be commissioned to add further information to the databases of both BACSA and FIBIS. Work in the meantime will focus on the various records held at the British Library and online source material. Details of how members can help will be published in the Autumn 2021 mailing .



Dharampura (Mian Mir) Cemetery, Lahore, Pakistan. *Courtesy Brigadier Samson Sharaf.*

DONATIONS IN 2020

BACSA receives generous donations, both financial and in kind. The majority are from members, but non-members also contribute. We receive reports and photographs of cemeteries visited, and donations for help in locating a relative's grave. Each issue of *Chowkidar* carries reviews of books, some of whose authors or publishers have donated amounts to BACSA for every copy of their book sold. Some donations are in kind, where people have given their time to do a task for the Association, for example reviewing a book for *Chowkidar*. Although not all donors can be listed, every donation is received with gratitude to further BACSA's work. Among the donors in 2020 were:

Financial

The Inchcape Foundation
The estate of the late Major D A Garnier

Mr Alan Tritton
Mr J B Crisp

Second-hand books

The late Sir John Thomson
Mrs Karen Ingrams

Sir Mark Havelock-Allan
Mr Martin Rimmer

Cemetery visit reports and photographs

Dr Ian Radford

Donations in kind

Mr John Randall for advice on book values



The isolated tomb of Colonel David Ross, Bengal Army, first Commissioner of the Leiah Division, at Layyah, Punjab, Pakistan. Died 3 September 1857.

Courtesy of Mr Muhammad Irfan Majeed.

Statement of Financial Activities Year to 31 December 2020

	Year Ended 31/12/20 Total Funds £	Year Ended 31/12/19 Total Funds £
Incoming resources		
From Voluntary Sources		
Subscriptions	5,090	6,167
Donations and legacies	13,207	35,541
Net Sales of donated second-hand books	5,208	9,232
Tax claims – Gift Aid	895	1,524
From Assets		
Dividends on investments less brokers' fees	9,375	10,872
From Charitable Activity		
Net sales of publications	6	238
Meetings and Events	574	5,658
Total Incoming Resources	34,355	69,232
Expenditure		
Charitable Activity		
Cemetery works in South Asia	14,783	48,082
Record books and <i>Chowkidar</i>	2,708	3,288
Translation Costs	873	-
Website Depreciation	3,539	2,495
Administration Costs		
Brokers Fees	2,695	1,306
Printing, stationery and postage to members	2,927	3,542
Insurance	448	448
Subscriptions	50	224
Miscellaneous administration costs	59	-
Governance Costs		
Independent Examiner's fee	500	500
Meetings	1,262	3,988
Executive Expenses	1,343	2,198
Total Resources Expended	31,187	66,071
Net (Outgoing)/Incoming Resources	3,168	3,161
Other Recognised Gains & Losses		
Realised gains/(losses) on investment assets	5,638	-
Unrealised gains/(losses) on investment assets	19,509	43,339
Net Movement in Funds	28,315	46,500
Total funds brought forward	374,073	327,573
Total Funds Carried Forward	402,388	374,073

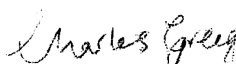
Balance Sheet as at 31 December 2020

	2020	2019
	£	£
Investment Assets		
Tangible Assets	5,207	4,999
Investment at market value	322,511	292,860
Current Assets		
Cash and Bank account	75,770	78,294
Current Liabilities		
Accruals	1,100	800
Conditional legacies and payments	-	1,280
	<u>1,100</u>	<u>2,080</u>
Net Current Assets	74,670	76,214
Net Assets	<u>402,388</u>	<u>374,073</u>
Charity Funds		
Restricted funds	-	-
Unrestricted funds	402,388	374,073
Total Funds	<u>402,388</u>	<u>374,073</u>

The Financial Statements were approved by the Trustees on 11 February 2021 and signed on their behalf by:



.....
Peter Boon
Honorary Secretary



.....
Charles Greig
Honorary Treasurer

PRESIDENT

Sir Mark Havelock-Allan Bt QC

VICE-PRESIDENTS

Field Marshal Sir John Chapple GCB CBE DL

Sir Michael Davies KCB

Mr Alan Tritton CBE DL

The Rt Revd Dr Michael Nazir-Ali

Mr David Mahoney

Lady Wade-Gery

OFFICERS

Mr Paul Dean

Mr Peter Boon

Mr Charles Greig

Mr Christopher Carnaghan

Chairman

Honorary Secretary & FHS liaison

Honorary Treasurer

Honorary Membership Secretary & ICOSA
liaison

EXECUTIVE COMMITTEE

Dr Richard Bingle

Ms Valerie Haye

Dr Rosie Llewellyn-Jones MBE

Ms Denise Love

Dr Rosemary Raza

Brigadier Ian Rees

Records, BL archives & church matters

Second-hand book sales & lecture series

Editor of '*Chowkidar*'

Projects Coordinator

General Meetings & Events Officer

Cemetery Records Officer & military
liaison

Ms Valmay Young

Website Editor

South Asia Adviser, Mr Yasin Zargar

AREA REPRESENTATIVES & other posts

Mr David Barnabas Bangalore & suburbs

Mr Chekkutty N Pudussery Kerala

Dr William Crawley Delhi & suburbs
& Haryana

Mr Peter D'Cruz Poona

Mr Adam Foucar Burma

Mr John L Harding Malacca

Mr Tom Inglis Andhra Pradesh,
Telangana & South East Odisha

Mr Leslie James Penang

Mr Waqar A Khan Bangladesh

Dr Rosie Llewellyn-Jones Lucknow

Mr David Mahoney Hong Kong &
China

Mme Yvonne Matignon-Gonsalves North
Karnataka & Goa

Dr William Pettigrew Madras

Mrs Phillida Purvis Seringapatam &
Nilgiris, Tamil Nadu

Mr Michael Rawlinson Malaysia

Dr Rosemary Raza Pakistan

Mr Syed Faizan Raza Bihar & Jharkhand

Mrs Valerie Robinson Gwalior & Shivpuri

Trevor Rosemeyer Agra & District,
Mathura

Mr Mark Whitehouse Afghanistan

Sir Michael Davies Publications
Distributor
Ms Victoria Herrenschmidt Facebook
Editor

Mr David Blake BL Archive support
Miss Caroline Whitehead Cemetery maps &
directions; UK MIs

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Facebook Page Editor

Ms Victoria Herrenschmidt
Email: victoria.herrenschmidt@gmail.com

Cemetery maps & directions; UK MIs

Miss Caroline Whitehead
21 Pentlow Street
London
SW15 1LX

Email: caroline.m.whitehead@googlemail.com

Notes to Members

- Members' postal and email addresses will not be given out. If wishing to contact a fellow member, please send the letter or the email c/o the Honorary Secretary who will forward it. It is at the member's discretion whether to reply or not.
- When writing to the Honorary Secretary and expecting a reply, please enclose a stamped addressed envelope.

Registered charity No 273422



Yasudas Ramchandra, polymath and professor of mathematics at Delhi Government College (now Zakir Hussain College) 1844 -1857. Nicholson Cemetery, Delhi.
Courtesy of INTACH.



Mirzapur Cemetery, Mirzapur, Uttar Pradesh, India.
Courtesy of Vicky Jacob.

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

(REGISTERED CHARITY No. 273422)

ACCOUNTS

FOR THE YEAR TO 31 DECEMBER 2020

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Statement of Financial Activities Year to 31 December 2020

	Note	Year Ended 31/12/20 Total Funds £	Year Ended 31/12/19 Total Funds £
Incoming resources			
From Voluntary Sources			
Subscriptions		5,090	6,167
Donations and legacies	5	13,207	35,541
Net Sales of donated second-hand books		5,208	9,232
Tax claims – Gift Aid		895	1,524
From Assets			
Dividends on investments less brokers' fees		9,375	10,872
From Charitable Activity			
Net sales of publications		6	238
Meetings and events		574	5,658
Total Incoming Resources		34,355	69,232
Expenditure			
Charitable Activity			
Cemetery works in South Asia	6	14,783	48,082
Record books and <i>Chowkidar</i>		2,708	3,288
Translation costs		873	-
Website depreciation		3,539	2,495
Administration Costs			
Brokers fees		2,695	1,306
Printing, stationery and postage to members		2,927	3,542
Insurance		448	448
Subscriptions		50	224
Miscellaneous administration costs		59	-
Governance Costs			
Independent Examiner's fee		500	500
Meetings		1,262	3,988
Executive expenses		1,343	2,198
Total Resources Expended		31,187	66,071
Net (Outgoing)/Incoming Resources		3,168	3,161
Other Recognised Gains & Losses			
Realised gains/(losses) on investment assets		5,638	-
Unrealised gains/(losses) on investment assets		19,509	43,339
Net Movement in Funds		28,315	46,500
Total funds brought forward		374,073	327,573
Total Funds Carried Forward		402,388	374,073

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Balance Sheet as at 31 December 2020

	Notes	2020	2019
		£	£
Investment Assets			
Tangible assets	3	5,207	4,999
Investment at market value	4	322,511	292,860
Current Assets			
Cash and bank account		75,770	78,294
Current Liabilities			
Accruals		1,100	800
Conditional legacies and payments		-	1,280
		<u>1,100</u>	<u>2,080</u>
Net Current Assets		74,670	76,214
Net Assets		<u>402,388</u>	<u>374,073</u>
Charity Funds			
Restricted funds		-	-
Unrestricted funds		402,388	374,073
Total Funds		<u>402,388</u>	<u>374,073</u>

The Financial statements were approved by the Trustees on behalf by:

and signed on their

.....
Honorary Secretary

.....
Honorary Treasurer

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Notes to the Accounts for the year to 31 December 2020

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102 SORP. (*Charity Commission Statement of Recommended Practice: Accounting for Charities*)

To comply with the SORP BACSA's investments are shown at market value on its balance sheet.

Tangible fixed assets

Depreciation on assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful life is as follows:

Website -33% on cost

2. Advisers to BACSA

Bankers:	Lloyd's Bank Plc
Investment Advisers:	W H Ireland Ltd
Independent Examiner:	Jane Baker FCCA Baker Accountancy Services

3. Tangible Fixed Asset

	Website £
Cost	
At 1 st January 2020	7,494
Additions	3,747
At 31 st December 2020	<u>11,241</u>
Depreciation	
At 1 st January 2020	2,495
Charge for the year	3,539
At 31 st December 2020	<u>6,034</u>
Net Book Value	
At 31 st December 2020	<u>5,207</u>
At 31 st December 2019	<u>4,999</u>

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Notes to the Accounts for the year to 31 December 2020 (Continued)

4. Analysis of Investment Portfolio

	2020	2019
	£	£
British Government stocks	11,568	11,714
Fixed interest stocks	21,053	-
UK listed companies	71,618	80,391
UK investment trusts	95,282	106,482
International investment trusts	122,990	94,273
	<u>322,511</u>	<u>292,860</u>
Historic cost	<u>183,438</u>	<u>164,320</u>

5. Dividends on Investments

Dividends on investments are shown gross.

6. Overseas projects

Expenditure on cemetery works in South Asia in the current financial year amounted to £14,783 (2019: £48,082)

7. Remuneration of trustees

No remuneration or other benefits have been paid to the charity's trustees, or to people connected to them, from the charity. No transactions have been undertaken by the charity in which a trustee or connected person has a material interest.

8. Commitments and guarantees

The charity has no commitments that have not been provided for in the accounts. The charity has not given any guarantees that are not reflected in the accounts. The charity has not received any loan secured on any of its assets. There are no contingent liabilities at the 31st December 2019.

9. Taxation

As a registered charity BACSA is exempt from taxation on its income and capital gains under section 505 of the income & Corporation Taxes Act 1988.

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Accounts for the year to 31 December 2020

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2020.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Jane Baker FCCA
Accountancy Services
22 High View Avenue North
Brighton
Sussex
BN1 8WR

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Accounts for the year to 31 December 2020

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16/2/2021