

# 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](http://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 £
<b>Incoming resources</b>		
<b>From Voluntary Sources</b>		
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
<b>From Assets</b>		
Dividends on investments less brokers' fees	9,375	10,872
<b>From Charitable Activity</b>		
Net sales of publications	6	238
Meetings and Events	574	5,658
<b>Total Incoming Resources</b>	<b>34,355</b>	<b>69,232</b>
<b>Expenditure</b>		
<b>Charitable Activity</b>		
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
<b>Administration Costs</b>		
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	-
<b>Governance Costs</b>		
Independent Examiner's fee	500	500
Meetings	1,262	3,988
Executive Expenses	1,343	2,198
<b>Total Resources Expended</b>	<b>31,187</b>	<b>66,071</b>
<b>Net (Outgoing)/Incoming Resources</b>	<b>3,168</b>	<b>3,161</b>
<b>Other Recognised Gains &amp; Losses</b>		
Realised gains/(losses) on investment assets	5,638	-
Unrealised gains/(losses) on investment assets	19,509	43,339
<b>Net Movement in Funds</b>	<b>28,315</b>	<b>46,500</b>
Total funds brought forward	374,073	327,573
<b>Total Funds Carried Forward</b>	<b>402,388</b>	<b>374,073</b>

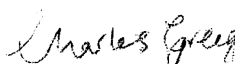
# Balance Sheet as at 31 December 2020

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

**Honorary Secretary**

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

Tel: 01235 850410  
Email: [secretary@bacsa.org.uk](mailto: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](mailto:membership@bacsa.org.uk)

**Honorary Treasurer**

Mr Charles Greig  
20 The Butts  
Brentford  
TW8 8BL

Tel: 07801 232869  
Email: [treasurer@bacsa.org.uk](mailto:treasurer@bacsa.org.uk)

**Facebook Page Editor**

Ms Victoria Herrenschmidt  
Email: [victoria.herrenschmidt@gmail.com](mailto:victoria.herrenschmidt@gmail.com)

**Cemetery maps & directions; UK MIs**

Miss Caroline Whitehead  
21 Pentlow Street  
London  
SW15 1LX

Email: [caroline.m.whitehead@googlemail.com](mailto: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 £
<b>Incoming resources</b>			
<b>From Voluntary Sources</b>			
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
<b>From Assets</b>			
Dividends on investments less brokers' fees		9,375	10,872
<b>From Charitable Activity</b>			
Net sales of publications		6	238
Meetings and events		574	5,658
<b>Total Incoming Resources</b>		<b>34,355</b>	<b>69,232</b>
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<b>Charitable Activity</b>			
Cemetery works in South Asia	6	14,783	48,082
Record books and <i>Chowkidar</i>		2,708	3,288
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Website depreciation		3,539	2,495
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Brokers fees		2,695	1,306
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Independent Examiner's fee		500	500
Meetings		1,262	3,988
Executive expenses		1,343	2,198
<b>Total Resources Expended</b>		<b>31,187</b>	<b>66,071</b>
<b>Net (Outgoing)/Incoming Resources</b>		<b>3,168</b>	<b>3,161</b>
<b>Other Recognised Gains &amp; Losses</b>			
Realised gains/(losses) on investment assets		5,638	-
Unrealised gains/(losses) on investment assets		19,509	43,339
<b>Net Movement in Funds</b>		<b>28,315</b>	<b>46,500</b>
Total funds brought forward		<b>374,073</b>	<b>327,573</b>
<b>Total Funds Carried Forward</b>		<b>402,388</b>	<b>374,073</b>

# BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

## Balance Sheet as at 31 December 2020

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

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