

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

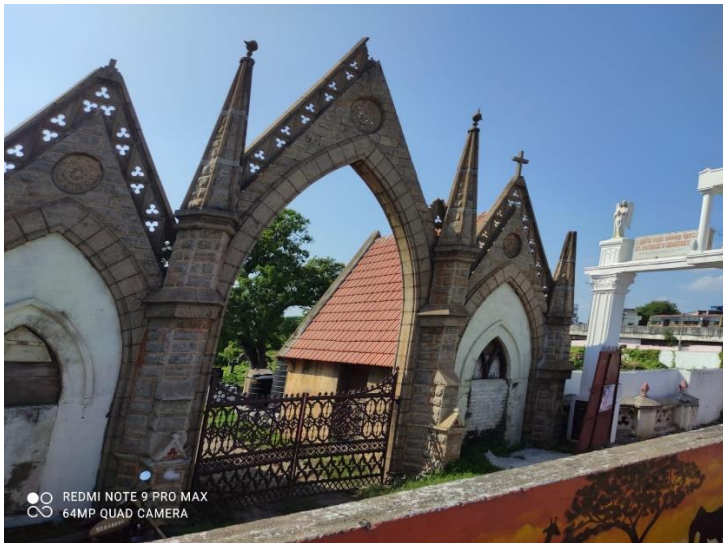
Mr Philip Davies

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

Ms Denise Love

Dr Rosemary Raza

Brigadier Ian Rees

Projects Coordinator

General Meetings & Events Officer

Cemetery Records Officer, cemetery maps
& directions & military liaison

Ms Valmay Young

Mr Yasin Zargar

Website Manager & Twitter Editor

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 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		
Subscriptions	6,202	5,090
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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.

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

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.

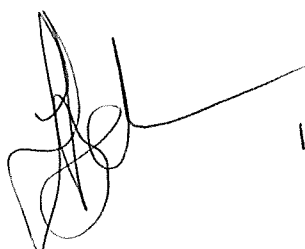
Independent examiner's statement

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
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Brighton
Sussex
BN1 8WR



17/3/2022