

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-fresh 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

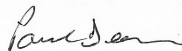
Balance Sheet as at 31 December 2022

| | 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

South Asia Adviser

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 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
Barn End
London Road
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

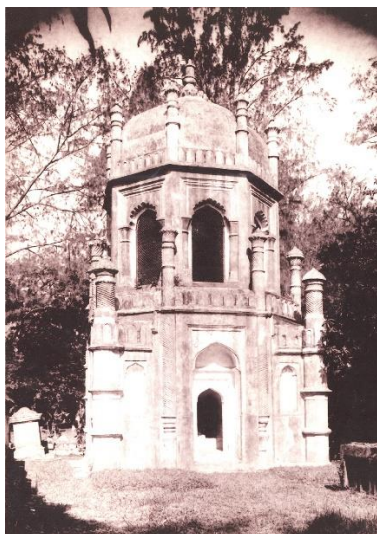
Notes to Members

- 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

Statement of Financial Activities Year to 31 December 2022


| | Note | 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 | 5 | 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 | 6 | 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

| | 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

