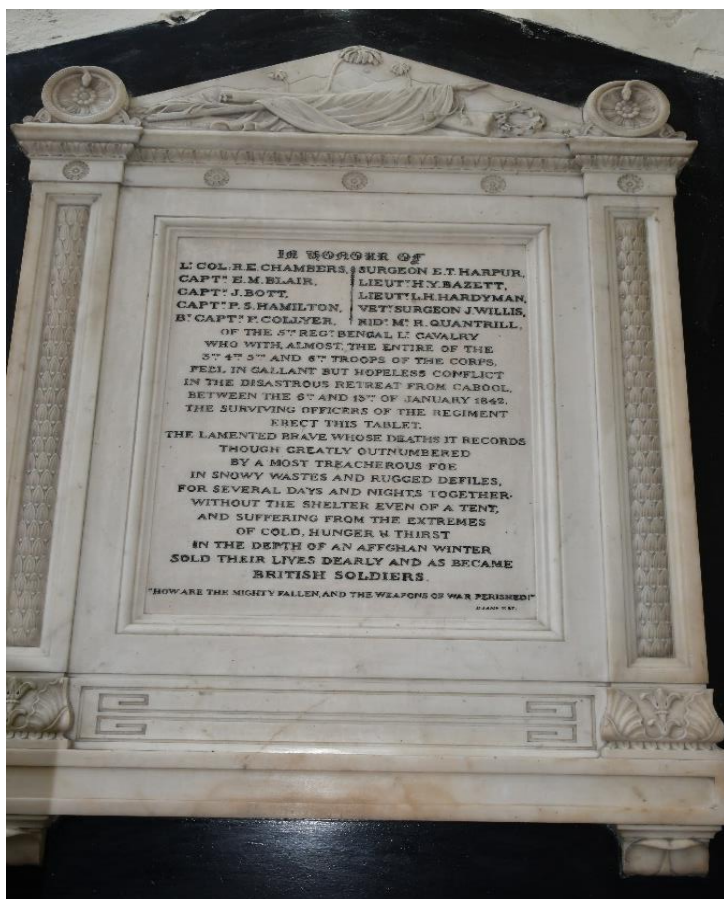


# BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA



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

"HOW ARE THE MIGHTY FALLEN AND THE WEAPONS OF WAR PERISHED?"  
HARRIS 1842.

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

## PRESIDENT'S LETTER

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mark Havelock-Allan

January 2024

## REPORT FOR THE YEAR ENDING DECEMBER 2023

**Structure, Governance and Management:** Established in 1976, BACSA has an Executive Committee (ExCo) that meets five times a year. Its members are the trustees of BACSA who are guided and supported by the President and Vice-Presidents. Two general meetings are held each year. BACSA is governed by its Constitution and Rules. The BACSA Archives in the British Library are open to the public. BACSA has no paid staff and no office; all work is by volunteers both in the UK and South Asia. It has a website - [www.bacsa.org.uk](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, isolated graves and monuments in South Asia created before 1947. It promotes education in the history of all places associated with European residence in the area from the Red Sea to the China coast – wherever the East India Company set foot.

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

### **Achievements and performance:**

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

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

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

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

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

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

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



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

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

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

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



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

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



South Park Street Cemetery, Calcutta  
*Courtesy of Mrs Phillida Purvis*

## PROJECTS REPORT ON ACTIVITIES IN SOUTH ASIA 2023

Area Representative's (AR) name in brackets.

### **Afghanistan** (Mark Whitehouse)

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

## **India**

### **Haryana, Ambala Christian Cemetery** (William Crawley)

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

### **Delhi, Nicholson Cemetery** (William Crawley)

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

### **Gujarat, Bhuj, St Andrew's Cemetery**

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

### **Karnataka, Srirangapatna** (Phillida Purvis)

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

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

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

### **Annual Maintenance in India**

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

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

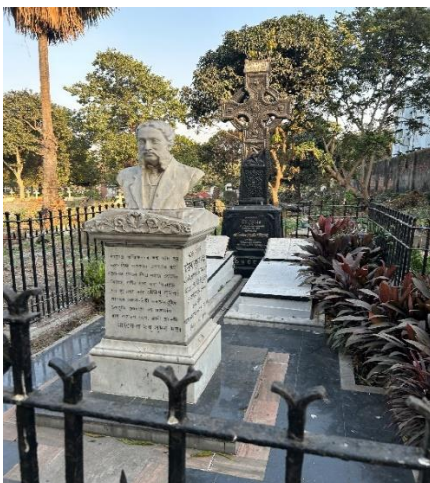


drew attention to potential conservation work in Udaipur and Aurangabad. Continue to try to persuade potential local partners to conserve 'Colombo Sahib's' tomb in Dhaka, possibly the finest Christian tomb in the eastern subcontinent.

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



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



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

## DONATIONS IN 2023

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

### Financial

The Inchcape Foundation

### Second-hand books

Mr Philip Woods

Ms Mariota Garside

Mr Gerry Harrison

### Donations in kind

Foreign, Commonwealth and Development Office

### Cemetery visit reports and photographs

Dr W Crawley: Ambala Cantonment & Meerut Cantonment

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

Miss K Owen: Hodson, Lucknow.

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

Mr Alan Tritton

Mr Adrian Steger

Ms Carol Turner

Ms Sally Orman

Mr John Randall

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

Sir Rob Young: Landour.

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

Dr Alison Sharp: Nicholson Cemetery, Delhi.

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

Mrs Gillian Parsons: Camel's Back, Mussoorie



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

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

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

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

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

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

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



# BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

## Statement of Financial Activities Year to 31 December 2023

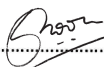
	Year Ended 31/12/23 Total Funds £	Year Ended 31/12/22 Total Funds £
<b>Incoming resources</b>		
<b>From Voluntary Sources</b>		
Subscriptions	7,672	6,193
Donations and legacies	6,298	43,847
Net Sales of donated second-hand books	3,607	1,915
Tax claims – Gift Aid	2,275	914
<b>From Assets</b>		
Dividends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

# BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

## Balance Sheet as at 31 December 2023

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

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



Hon Secretary



Hon Treasurer





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



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



## **PRESIDENT**

Sir Mark Havelock-Allan Bt KC

## **VICE-PRESIDENTS**

Sir Michael Davies KCB

Mr David Mahoney

Msgr Dr Michael Nazir-Ali

Mr Alan Tritton CBE DL

Lady Wade-Gery

## **OFFICERS**

Mr Paul Dean

Mr Peter Boon

Mr Paul Dean

Mr Robin Boon

Chairman

Honorary Secretary

Honorary Treasurer

Honorary Membership Secretary

## **EXECUTIVE COMMITTEE**

Dr Richard Bingle

Mr Charles Greig

Dr Rosie Llewellyn-Jones MBE

Ms Denise Love

Ms Rachel Magowan

Dr Rosemary Raza

Ms Valmay Young

Mr Yasin Zargar

Records, BL archives, UK MIs & church matters

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

Projects Coordinator

Communications Officer & Website Editor

General Meetings & Events Officer

Website Manager & Twitter X Editor

South Asia Adviser

## **AREA REPRESENTATIVES & other posts**

Dr Abu Sayeed M Ahmed, Bangladesh

Mr David Barnabas, Bangalore & suburbs

Mr N P Chekkutty, Kerala

Dr William Crawley, Delhi & suburbs,  
Meerut & Haryana

Dr Neeta Das, Calcutta

Mr Peter D'Cruz, Poona

Mr Adam Foucar, Burma

Mr Ravindra Gundurao, South Karnataka  
& Tamil Nadu

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

Mr John L Harding, Malacca

Ms Valerie Haye, Uttarakhand Hill Stations  
& Dehra Dun

Mr Anthony Hulton, Sri Lanka

Mr Tom Inglis, Andhra Pradesh,  
Telangana & Southeast Odisha

Mr Leslie James, Penang

Dr Rosie Llewellyn-Jones, Lucknow

Mr David Mahoney, Hong Kong & China

Mme Yvonne Matignon Gonsalves, North  
Karnataka & Goa

Mrs Phillida Purvis, Seringapatam &  
Nilgiris

Mr Michael Rawlinson, Malaysia

Dr Rosemary Raza, Pakistan

Mr Syed Faizan Raza, Bihar & Jharkhand

Mrs Valerie Robinson, Gwalior & Shivpuri

Mr Trevor Rosemeyer, Agra & District &  
Mathura

Mr Mark Whitehouse, Afghanistan

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

**Honorary Secretary**

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

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

**Honorary Treasurer**

Mr Paul Dean  
97 Verulam Road  
St Albans  
AL3 4DL

Tel: 01727 845229  
Email: [treasurer@bacsa.org.uk](mailto:treasurer@bacsa.org.uk)

**Honorary Membership Secretary**

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

Tel: 07816 275657  
Email: [memberships@bacsa.org.uk](mailto:memberships@bacsa.org.uk)

**Notes to Members**

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

Registered charity No 273422

Printed by Joshua Horgan, Oxford

**BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA**

**(REGISTERED CHARITY No. 273422)**

**ACCOUNTS**

**FOR THE YEAR TO 31 DECEMBER 2023**

# BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

## Statement of Financial Activities Year to 31 December 2023

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

# BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

## Balance Sheet as at 31 December 2023

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

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

and signed on their

.....  
Hon Secretary

.....  
Hon Treasurer

## BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

### Notes to the Accounts for the year to 31 December 2023

#### 1. Accounting policies

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

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

#### Tangible fixed Assets

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

Website                      -33% on cost

#### 2. Advisors to BACSA

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

#### 3. Tangible Fixed Asset

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



## BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

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

#### 4. Analysis of Investment Portfolio

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

#### 5. Dividends on Investments

Dividends on investments are shown gross.

#### 6. Overseas Projects

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

#### 7. Remuneration of Trustees

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

#### 8. Commitments and guarantees

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

#### 9. Taxation

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

## **BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA**

### **Accounts for the year to 31 December 2023**

#### **Independent Examiner's Report to the Trustees**

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

#### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

#### **Basis of independent examiner's report**

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

#### **Independent examiner's statement**

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

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

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

**BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA**

**(REGISTERED CHARITY No. 273422)**

**ACCOUNTS**

**FOR THE YEAR TO 31 DECEMBER 2023**

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<b>Net Book Value</b>	
At 31 <sup>st</sup> December 2023	<u>-</u>
At 31 <sup>st</sup> December 2022	<u><u>-</u></u>



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