

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA



ANNUAL REPORT 2024

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



PRESIDENT'S LETTER

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

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

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

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

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

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

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

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

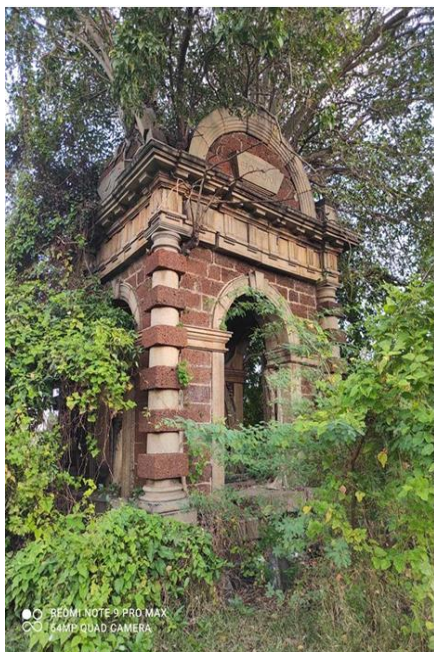
In 2027, BACSA will celebrate its 50th Anniversary. The Executive Committee will shortly be considering how best to mark that occasion. Half a century is a milestone which must cause us to take stock. Family links with the Indian sub-continent have moved on a couple of generations since Theon Wilkinson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

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

Mark Havelock-Allan
January 2025



St Mary's Cemetery Madras



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

REPORT FOR THE YEAR ENDING DECEMBER 2024

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

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

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

Achievements and performance:

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

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

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

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

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

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

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

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

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



Kabul Cemetery
Courtesy of the British Embassy, Doha

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

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

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

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

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

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

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

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



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

PROJECTS REPORT ON ACTIVITIES IN SOUTH ASIA 2024

Area Representative's (AR) name in brackets.

Afghanistan (Mark Whitehouse)

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

Bangladesh (Professor Dr Abu Sayeed M Ahmed)

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

India

Haryana, Ambala Christian Cemetery (William Crawley)

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

Gujarat, Bhuj, St Andrew's Cemetery

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

West Bengal, Raniganj, Wesleyan-Methodist Cemetery

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

Kolkata, South Park Street Cemetery (Dr Neeta Das)

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

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

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

Pakistan

Malakand, Christian Cemetery (Syed Ali Hamid)

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

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

Annual Maintenance in India

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

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

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



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



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

DONATIONS IN 2024

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

Financial

The Inchcape Foundation
M StJ Way Charitable Trust

J Paul Getty Jr Charitable Trust
Mr Richard Broyd

Second-hand books

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

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

Donations in kind

Mr John Randall

Cemetery visits, visit reports, photographs, records

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



Wall at the Cantonment Cemetery, Ambala
Courtesy Father Patras Mundu

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

The East India Company's commissions for Westminster Abbey

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

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

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

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



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



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

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Statement of Financial Activities Year to 31 December 2024


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

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

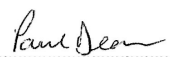
Balance Sheet as at 31 December 2024

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

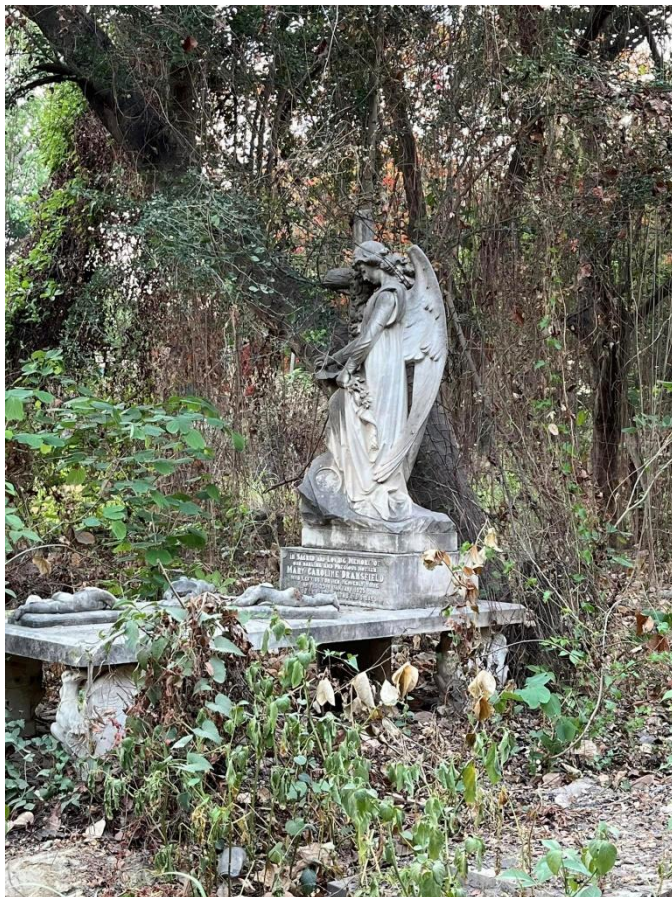
The Financial statements were approved by the Trustees on *19th February 2025* and signed on their behalf by:


.....

Hon Secretary


.....

Hon Treasurer



Muir Road Cemetery, Allahabad
Courtesy of Mr Eshan

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

Mr Michael StJ Way

OFFICERS

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

Chairman
Honorary Secretary
Honorary Treasurer
Honorary Membership Secretary

EXECUTIVE COMMITTEE

Dr Richard Bingle

Records, BL archives, UK MIs & church matters

Mr Charles Greig

Dr Rosie Llewellyn-Jones MBE

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

Ms Denise Love

Ms Rachel Magowan

Projects Coordinator

Communications Officer & Website Editor

Mr Yasin Zargar

South Asia Adviser

AREA REPRESENTATIVES

Dr Abu Sayeed M Ahmed, Bangladesh

Mr Bertie Amritanand, Assam &
Northeast India

Mr David Barnabas, Bangalore & suburbs

Mr N P Chekkutty, Kerala

Mr Richard Cornwallis MBE, Indonesia

Dr William Crawley, Delhi & suburbs,
Meerut & Haryana

Dr Neeta Das, Calcutta

Mr Adam Foucar, Burma

Mr Ravindra Gundurao, South Karnataka
& Tamil Nadu

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

Mr John L Harding, Malacca

Ms Valerie Haye, Uttarakhand Hill Stations
& Dehra Dun

Mr Anthony Hulton, Sri Lanka

Mr Tom Inglis, Andhra Pradesh,
Telangana & Southeast Odisha

Mr Leslie James, Penang

Dr Rosie Llewellyn-Jones, Lucknow

Mr David Mahoney, Hong Kong & China

Mme Yvonne Matignon Gonsalves, North
Karnataka & Goa

Mrs Phillida Purvis, Seringapatam &
Nilgiris

Mrs Valerie Robinson, Gwalior & Shivpuri

Mr Trevor Rosemeyer, Agra & District &
Mathura

Mr Mark Whitehouse, Afghanistan

Mr Michael Rawlinson, Malaysia

Dr Rosemary Raza, Pakistan

Mr Syed Faizan Raza, Bihar & Jharkhand

Other posts

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

Sir Michael Davies KCB, Publications
Distributor

Ms Valmay Young, Website Support

Honorary Secretary

Mr Peter Boon
Barn End
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Email: secretary@bacsa.org.uk

Honorary Treasurer

Mr Paul Dean
97 Verulam Road
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AL3 4DL

Tel: 01727 845229

Email: treasurer@bacsa.org.uk

**Honorary Membership
Secretary**

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

Tel: 07816 275657. Email:

membership@bacsa.org.uk

Notes to Members

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



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



The Cantonment Cemetery, Allahabad
Courtesy of Mr Eshan

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

(REGISTERED CHARITY No. 273422)

ACCOUNTS

FOR THE YEAR TO 31 DECEMBER 2024

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

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Realised gains/(losses) on investment assets		(4,257)	-
Unrealised gains/(losses) on investment assets		18,878	1,541
Net Movement in Funds		(23,734)	(5,727)
Total funds brought forward		389,166	394,893
Total Funds Carried Forward		365,432	389,166

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Balance Sheet as at 31 December 2024

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

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

and signed on their

.....

Hon Secretary

.....

Hon Treasurer

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Notes to the Accounts for the year to 31 December 2024

1. Accounting policies

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

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

Tangible fixed Assets

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

Website -33% on cost

2. Advisors to BACSA

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

3. Tangible Fixed Asset

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

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

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

4. Analysis of Investment Portfolio

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

5. Dividends on Investments

Dividends on investments are shown gross.

6. Overseas Projects

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

7. Remuneration of Trustees

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

8. Commitments and guarantees

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

9. Taxation

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

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

Accounts for the year to 31 December 2024

Independent Examiner's Report to the Trustees

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

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

BRITISH ASSOCIATION FOR CEMETERIES IN SOUTH ASIA

(REGISTERED CHARITY No. 273422)

ACCOUNTS

FOR THE YEAR TO 31 DECEMBER 2024

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

Statement of Financial Activities Year to 31 December 2024

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

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

BRITISH ASSOCIATION FOR CEMETRIES IN SOUTH ASIA

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

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Jane Baker
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22 High View Avenue North
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