

**BRITISH INSTITUTE FOR THE STUDY OF IRAQ**  
**(Gertrude Bell Memorial)**  
Registered Charity No. 219948

**10, CARLTON HOUSE TERRACE**  
**LONDON SW1Y 5AH**  
**UNITED KINGDOM**

**Report and Accounts**

for

**The period ended**  
**30 September 2010**  
**2009/2010**

**THE SEVENTY-SEVENTH ANNUAL GENERAL MEETING** OF THE INSTITUTE WILL BE HELD AT THE BRITISH ACADEMY, 10 CARLTON HOUSE TERRACE, LONDON SW1Y 5AH ON 17 MARCH 2011 AT 5.30 P.M. TO HEAR **PROFESSOR CLIVE HOLES FBA**, TO CONSIDER THE ACCOUNTS, THE BALANCE SHEET, AND THE REPORTS OF THE COUNCIL AND INDEPENDENT EXAMINER; TO ELECT MEMBERS OF THE COUNCIL; TO APPOINT AUDITORS OR INDEPENDENT EXAMINERS AND FOR ANY OTHER BUSINESS WHICH MAY PROPERLY BE TRANSACTED.

**CHAIRMAN**

PROFESSOR ROGER MATTHEWS, M.Phil, Ph.D.

**VICE-CHAIRMAN**

DR ELEANOR ROBSON, B.Sc., MA, D.Phil

**HONORARY TREASURER**

MR IAIN D. CHEYNE, CBE, MA, M. Phil

**ADMINISTRATOR**

MRS JOAN PORTER MACIVER, AB

**EDITORS OF THE JOURNAL *IRAQ***

DR DOMINIQUE COLLON, MA, Ph.D., FSA (TO 2010)

PROFESSOR A.R. GEORGE FBA, BA, Ph.D.

DR MICHAEL SEYMOUR, BA, M,Ph.D. (FROM 2010)

**CHAIRMAN OF THE APPEAL COMMITTEE**

MR PETER DAVIES

**VICE-CHAIRMAN OF THE APPEAL COMMITTEE**

DR H.E.W. CRAWFORD, MA, Ph.D.

**BANKERS**

Barclays Bank PLC, Kings Cross Branch  
23 Euston Road, London NW1 2SB

**SOLICITORS**

Peter Jacobs

Partner

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**INDEPENDENT EXAMINERS**

WMT LLP

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## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ (GERTRUDE BELL MEMORIAL)**

I report on the accounts of the Institute for the period ended 30 September 2010 as set out on pages 13 to 27.

This report is made solely to the charity's trustees, as a body, in accordance with the section 43 Charities Act 1993. Our work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our work, for this report, or for the opinions we have formed.

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

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for the period under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

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

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 41 of the 1993 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Acthave not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**E E Irvine FCA**  
**WMT LLP**  
**Chartered Accountants**  
Torrington House,  
47 Holywell Hill,  
St Albans,  
Herts, AL1 1HD

## **REPORT OF THE COUNCIL**

The Council presents its report together with the financial statements of the Institute for the period of eighteen months ended 30 September 2010. The statements have been prepared in accordance with the accounting policies set out on page 15 and comply with the charity's regulations, applicable law and the requirements of the Statement of Recommended Practice 2005 'Accounting and Reporting by Charities' issued under the Charities Act 1993.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

BISI is governed by its regulations approved at the Annual General Meeting in December 2007. These accounts represent the closure of the unincorporated charity with the transfer of all the assets and liabilities to The British Institute for the Study of Iraq as approved at the Annual General Meeting in December 2009.

Twelve Council members, who are also trustees, are responsible for the overall management of the charity and take all major decisions. They are elected by the full membership to serve a 3-year term. They may be re-elected for one further 3-year term and must then stand down for a minimum of a year. (This rule does not apply to key office holders.) Council members elect a Chairman and Vice-Chairman from within their ranks. The Treasurer is a member of the Council and is nominated by the Council and elected by members at the Annual General Meeting. Council may co-opt individuals and invited Professor Charles Tripp to serve on Council as a co-opted member in 2010. The Chairman of the BISI Appeal Committee is an *ex-officio* member of Council. The Rt Hon Lord Lamont of Lerwick agreed to become the Institute's first Patron, and Dr John Jenkins CMG, LVO, Her Majesty's Ambassador in Baghdad, accepted the invitation to be our Vice-President in keeping with the Institute's historical precedent.

Up to 2010, the Council met four times a year (March, June, September and December) and from 2011 Council will meet three times a year (February, June and November). These 2010 report and accounts reflect eighteen months of the BISI's activities. The 2010 AGM takes place in March 2011 and future Annual General Meetings will take place in February in order for members to receive and consider the accounts and balance sheet of the Institute, and the reports of the Council, to appoint the Auditor or Independent Examiner, to elect Members of the Council and to discuss any matter of business which is properly transacted. Any member of the Institute who wishes to be present may attend the AGM. Alternatively members are permitted to send in postal ballots for the election of trustees.

The BISI Appeal Committee reports to Council. Mr Peter Davies is Chairman of the BISI Appeal (*ex-officio* member of Council) and Dr Harriet Crawford is Vice-Chairman of the Appeal Committee and Chairman of the Visiting Scholars Programme. Sir Mark Allen, CMG, Sir Terence Clark, KBE, CMG, CVO, Mr Simon Eccles-Williams, Dr Lamia al-Gailani Werr, Mr Bashir Siman, and Mr Mowafaq Mahmood are members of the Appeal Committee along with Mr Iain Cheyne, the Honorary Treasurer.

The day-to-day management of the Institute has been delegated to the BISI Administrator, Mrs Joan Porter MacIver, who is the charity's only employee (part-time - 75%). A portion of her salary (10%) is paid from the Appeal Funds to run the Visiting Scholars Programme and handle appeal events.

BISI income comes from its own resources and endowment. Although the British Academy grant-in-aid to BISI ceased in April 2009, the British Academy continues to give BISI support by providing a London base for its Administrator and through the use of administrative resources, as well as providing a venue for meetings and lectures. Council is very appreciative of BISI's long standing links with the British Academy and the valuable support it provides to the Institute.

## **OBJECTIVES**

- To encourage, support and undertake research relating to the archaeology, history, anthropology, geography, language and other related domains of Iraq and neighbouring countries from earliest times until the present
- To publish a journal devoted to such topics as well as relevant books and monographs
- To assist and collaborate with colleagues in Iraq, in state and higher education sectors
- To co-operate freely with other organisations carrying out related work in Iraq and neighbouring countries
- To assist scholars carrying out relevant research on Iraq and on countries adjacent to Iraq by means of grants
- To expedite and facilitate publication of BISI/BSAI research projects that remain unpublished
- To inform and engage the public, especially in the UK, by means of lectures and day schools

## **CHAIRMAN'S REPORT**

Our activities during 2009-10 reflect the continuing strong desire by Council to foster and advance public education relating to Iraq within a broadened research remit and through outreach efforts under our expanded development grant scheme. Through careful management, the Institute has been able to use its existing resources to fund the core requirements and to provide grants. We are very appreciative of the support of our growing membership, as well as, the valuable administrative support of the British Academy. The generosity of our Appeal donors and contributors has enabled us to continue with a strong Visiting Scholars Programme. In particular the donations of Gulfsands Petroleum, HE Sheikh Hamed Bin Ahmed Al Hamed and Maureen and Tony Wheeler have been crucial to these activities. We continue to provide seed funding for a number of valuable research projects and conferences (see Research below). The Fieldwork and Research Committee has set up a scheme for pilot projects on the theme of 'Exile and Return' and is currently supporting its first such project, which is Dr Sabah Aldihsi's project 'The Documentation of the Mandaean Rituals and Language'. Our lecture and study day programme for members and the general public shows Council's commitment to our broadened remit and has attracted new members and supporters. The lecture programme has been greatly enhanced by the addition of our Appeal lectures.

We were very pleased to meet the senior delegation from Iraq at the successful launch of the new Basra Museum project, which took place at the British Museum in early December. The Iraqi delegation included: Mr Qaees Hussein Rashed (Chairman of State Board of Antiquities and Heritage (SBAH)); Dr Amira Edan Hlaihel (Director of Iraq Museum); Mr Saad Khalaf Awad Al-Musawi; Mr Qahtan Alabeed (Director of Basra Museum); Mr Qasim Abdulhameed Jasim Al-Hamadani (Inspector of Antiquities for Basra); Mr Ayad Hasan Abed (Director of Legal Matters, SBAH); Ms Zahra Hamza Al-Bachary (Cultural Committee, Basra Provincial Council); and Mr Ali Al-Zubaidy (Governor's Office, Basra). The BISI was honoured to invite the delegation to visit the British Academy and the Royal Society and to provide them with a presentation of our work. Mr Qaees Rashed particularly noted that the SBAH would be keen to see British involvement on the ground in Iraq and encouraged British institutions to resume activities. BISI members were invited to attend a presentation delivered by members of the delegation at the British Museum on the 'Latest developments with museums and archaeology in Iraq'. We hope this visit will lead to closer ties between the Institute and colleagues in Iraq and we look forward to seeing the new museum established in Basra.

At the 2009 Annual General Meeting the Institute awarded the Gertrude Bell Memorial Gold Medal for "outstanding services to Mesopotamian archaeology" to Dr Lamia al-Gailani Werr, Honorary Research Associate of the Institute of Archaeology UCL. Dr al-Gailani Werr is only the fifth recipient of this medal since the first award in 1976 to Professor Sir Max Mallowan. Subsequent medallists have been Professor Seton Lloyd (1979), Professor David Oates (1997) and Dr Roger Moorey (2003).

We are saddened to report on the death in February 2010 of Professor Donald Wiseman OBE, FBA who served the School in a multitude of capacities for almost five decades. Professor Alan Millard wrote an obituary in the BISI November 2010 newsletter (no. 25), describing Professor Wiseman's integral involvement with our history and Professor A.R. George, Editor of *IRAQ*, wrote an obituary in the 2010 Journal. We will all remain indebted to Professor Wiseman for this constancy and devotion to scholarship and the School. Through the assistance of Dr John Curtis and the Wiseman family some of his *IRAQ* journals will be going to Iraq for the collections of the Iraq National Library and Archive and other libraries.

On behalf of all our Council and members I wish to thank our members and all those companies, trusts and individuals who have supported our work over the past year and a half. The description of our activities will show this has continued to be a worthwhile cause.

## **ACTIVITIES AND EVENTS**

At the December 2009 meeting, Dr Karen Radner spoke at the 76th Annual General Meeting on 'The Neo-Assyrian imperial project: mechanisms of coherence'. In March 2010 Dr Priya Satiya talked on the 'The Defense of Inhumanity: Air Control and the British Idea of Arabia'; in June Professor Nadjie S. Al-Ali delivered the Bonham Carter lecture on 'Women & Gender in Iraq: Historical and Contemporary Perspectives' and in December 2010 Dr Augusta McMahon's talk was on 'A Grave Situation: Mass Graves and Early Urbanism at Tell Brak, Syria'.

In addition to our lecture programme and appeal events, BISI sponsored or was involved with the following day schools and conferences: Birkbeck, BISI and AEMAS Study Day – 'Seven Years On: The Iraq National Museum & Cultural Heritage in Iraq', organised and chaired by Dr Mariana Giovino (February 2010); the Christianity in Iraq VII Seminar Day at the Brunei Gallery, SOAS, organised by Dr Erica Hunter under the aegis of the Centre for Eastern and Orthodox Christianity, Department for the Study of Religions

(April 2010); BISI and DACE, University of Glasgow Day School 'Mesopotamia: Exploring Ancient Iraq' with lectures by Dr Frances Reynolds (March 2010); and the BISI and Department of Continuing Education, University of Oxford Day School 'The Ancient Near East: Power and Propaganda' organised by Dr Frances Reynolds (November 2010).

Through our various grant programmes (See Note 3), we provided partial support to the following conferences: 'Rethinking the Middle East? Values, Interests, and Security Concerns in Western Policies toward Iraq and the Wider Region, 1918-2010' at the British Academy (March 2010); the 'Decoding Gilgamesh' conference organised by Dr Martin Worthington at St John's College, Cambridge (April 2010); the 7<sup>th</sup> International Congress on the Archaeology of the Ancient Near East (7ICAANE) at UCL and the British Museum (April 2010) and the LSE International History Department, LSE IDEAS, and LSE Global Governance conference 'Reappraising the Iran-Iraq War Thirty Years Later' (September 2010).

## **BISI APPEAL, EVENTS, DONATIONS AND FUNDRAISING**

We have raised just over £225,000 for the BISI Appeal to fund the Visiting Scholars Programme and other support for scholarship and heritage institutions in Iraq. This past year we received a generous donation from Gulfsands Petroleum and a donation from Maureen and Tony Wheeler to support the 2010-2011 visiting scholars. HE Sheikh Hamed Bin Ahmed Al Hamed has continued providing generous support through the sponsorship of a third BISI Appeal Event in February 2011 with Dr Azzam Alwash.

We were very honoured to have the following speakers give support to the Appeal with their lectures: Patrick Cockburn on 'Iraq; is the age of wars over?', sponsored by G4S Risk Management (May 2009 at the British Academy); Professor Jim Al-Khalili on 'Science and Rationalism in 9<sup>th</sup> Century Baghdad', sponsored by HE Sheikh Hamed Bin Ahmed Al Hamed (September 2009 at the British Academy); Dr Saad Eskander on 'The looting and the destruction of Iraq's historical records - the use and the abuse of the records of the former regime by Iraqis and non-Iraqis (February 2010 at the British Museum) and Khyam Allami on 'The Iraq 'Oud School' with a performance, sponsored anonymously (September 2010 at SOAS, Brunei Lecture Theatre). We wish to thank the British Academy, the British Museum and the Department of Music at SOAS for providing the venues for these events.

The Lady Charlotte Bonham Carter Charitable Trust provided a subvention to support the publication of Dr Joan Oates's prehistoric volume in the Tell Brak series (volume 3). Such subventions are very valuable to the BISI for its publication programme. We are very grateful to the Trust for its continuing support to our work and for maintaining the ties with the Bonham Carter legacy in Iraq. We received our last payments from Chorion (Agatha Christie Ltd) relating to the generous donation of Mrs Rosalind Hicks to the School for the reversionary rights to *A Pocket Full of Rye*, which we sold to Chorion in 2007. We are very grateful for this donation, which provided a valuable addition to our finances at a critical time.

A number of volunteers have assisted the Institute: Miss Penny Sibson and Mrs Lucie Dean have helped the BISI Administrator with BISI mailings; Ms Michelle de Gruchy helped on membership and special projects; Mr Kit Barclay provided continued assistance on the BISI membership database (Microsoft Access); and Ms Michelle de Gruchy, Mrs Mary Harris, Ms Ghada Al-Gaylani and Ms Azza Al-Gailani provided assistance with our Visiting Iraqi Scholars. Mr Alan Sandall has just recently become a volunteer to assist the BISI Appeal Committee in its work. We are very grateful to them all.

## **VISITING SCHOLARS PROGRAMME**

The expenditure on our Visiting Scholars Programme covered four Iraqi BISI scholars and other Iraqi visitors during the 2009-2010 financial period. The number of Iraqi visitors that BISI has sponsored over the past year has increased markedly and we have now initiated a more formal structure for applications. Dr Harriet Crawford chairs the committee and organises the structure of the programmes and the BISI administrator coordinates all the visits and arrangements. We have also been very fortunate that both the British Institute in Amman (part of CBRL) and the American Center of Oriental Research in Amman have provided the BISI scholars with a base to stay as they wait for their UK visas. We would find it very difficult to manage this transition period without this assistance. We particularly wish to thank Dr Barbara Porter, ACOR Director, and her staff for assisting the more recent scholars. Mrs Nadia Al-Qaisi, Administrator of the British Institute, continues to be very supportive of our scholars as well.

The 2009-2010 scholars included Saba Al-Omari from the Mosul Cultural Museum who trained in the Education Department of the Fitzwilliam Museum (April 2009) and in the Education Department of the British Museum (May 2009). Mustafa Hussein of the State Board of Antiquities and Heritage's Conservation Department trained with Chaz Morse of L-P Archaeology on a placement and spent time with a field unit in

Wales (April-May 2009). Layla Salih Mahmood of the Mosul Museum participated in the British Museum's International Curatorial Programme under BISI sponsorship (June-July 2010) and worked with Dr Eleanor Wilkinson on the Digital Nineveh Archive (DNA). Munir Essa Al Khazraji, Engineer, participated in a full programme, organised by Mr Nick Umney with assistance from Laura Dix at the Victoria and Albert Museum, to work on the Iraq Museum's inventory project (November 2009). In addition to spending time at the Victoria & Albert Museum he visited the British Museum, the National Maritime Museum and the Imperial War Museum. He benefited from one-on-one English language tuition with Mrs Moyra Gardner, our past Appeal volunteer and EFL teacher.

We also part-sponsored, through the generosity of Appeal Committee member Bashir Siman, the participation of two archivists from the Iraq National Library and Archive in a programme on Digital Preservation Training at the University of London Computer Centre, organised by Patricia Sleeman (April 2010). The Appeal funds supported the participation of three Iraqi archaeologists at the 7ICAANE in London (April 2010) and three Iraqi participants at the 'Rethinking the Middle East' conference at the British Academy (March 2010).

We have recently sponsored the placements of Khawlah Mahleej Khaleel of the Iraq Museum at the Glasgow Museums through the support of Dr Ellen McAdam, Jane Raftery, Celine Blair and colleagues (September-December 2010), and of Faeza Al-Rubaye, at the British Museum's Department of Conservation through the assistance of Ken Uprichard, Monika Harter and Clare Ward. In addition Faeza Al-Rubaye worked with Dr Georgina Herrmann on her thesis research on particular ivories from Nimrud in the Iraq Museum collection (October-December 2010). The funding for these two scholars was made possible by the grant from Maureen and Tony Wheeler. All our scholars provide reports for our newsletters, which can be found on the BISI website.

In January 2010 through the assistance of Dr Suzanne Bott, Cultural Heritage Adviser to the Ninewa Provincial Reconstruction Team, we funded the shipment of a number of books and journals donated by Dr Harriet Crawford, Rosalind Wade-Haddon, Michael Rice, Mrs Shelagh Weir (including books from the library of the late John Baldry) and the BISI to the Mosul Cultural Museum. In July 2010 Diane Siebrandt of the Cultural Affairs Office of the US Embassy in Baghdad generously arranged for the funding of the shipment of forty boxes of books and journals to the Iraq Museum Library, which included the legacy of the American archaeologist Dr Jes Canby, which had been entrusted to the BISI by her sons. In addition all the BISI publications and a partial print run of the Journal *IRAQ* were sent to the Iraq National Library and Archives. We should be able to complete the print-run of *IRAQ* for the INLA through a generous donation from the family of Professor Donald Wiseman, courtesy of Dr John Curtis.

We wish to thank all those who have helped us make these opportunities possible by offering their assistance with these varied placements. Without this support and cooperation of colleagues throughout the UK, this programme would not be possible.

## **RESEARCH ACTIVITIES AND GRANTS**

Applications for research and academic conference grants are initially reviewed by the Fieldwork and Research Committee and then considered by Council. The BISI will have only one annual application deadline from 2011.

## **RESEARCH, TRAVEL AND CONFERENCE GRANTS**

Research, conference and travel grants (totalling £16,440) and our first Pilot Project grant (totalling £7,000) were made to a number of scholars and institutions as outlined on page 17 of the accounts with reports noted in the relevant BISI newsletters ('NL'):

- Ms Sarah Cox - 'Analysis of copper base metalwork from Failaka Island, Kuwait'
- Miss Helen Crossman - 'Contextual analysis of economic and social networks: the circulation of Bronze Age soft-stone artefacts in Bahrain and Cyprus'
- Dr Jacob Dahl – Travel Grant 'Syrian Digital Library of Cuneiform' (SDLC) (NL 25)
- Ms Ruth Horry - 'Meanings of Mesopotamian sacrificial divination and the work of Morris Jastrow at the University of Pennsylvania'
- Miss Vanessa Iaria - 'Iraqi refugees' repatriation from Syria and Jordan'
- Mr Nineb Lamassu - 'Documenting and Analysing the Oral Epic of Qatine'
- Dr John MacGinnis - 'Ziyaret Tepe Archaeological Project' (NL 26)

- Mr Jeffrey Orchard & Mrs Jocelyn Orchard - 'The Hajar Project, Oman: Ancient Aflaj Research Programme' (NL 25)
- Professor Nigel Ashton - Conference grant 'Reappraising the Iran-Iraq War' (NL 26)
- Dr Martin Worthington - Conference grant 'Decoding Gilgamesh: Interdisciplinary Perspectives on the Ancient Epic' (NL 26)
- BISI Pilot Project Grant - Dr Sabah Aldihsi 'The Documentation of the Mandaean Rituals and Language'

## DEVELOPMENT GRANTS

BISI Development Grants support development events and projects, such as lectures, study days and popular publications as part of our outreach efforts. These grants are for applicants who are normally residents of the UK and preference is given to activities taking place in the UK or in Iraq. The aim is to assist endeavours that encourage a better understanding of Iraq and this has proved to be highly successful as evidenced by the scope of the grant projects.

- Adalet Garmiany, Art Role – 'Post War Cultural Event in Sulaymaniyah' (NL 26)
- Sarah Shelley, Cornerhouse, Greater Manchester Arts Centre Limited – 'Contemporary Art Iraq' Exhibition (NL 26)
- Dr Mariana Giovino – Birkbeck/BISI Study Day 'Seven Years On: The Iraq National Museum & Cultural Heritage in Iraq'
- Dr Erica Hunter – Christianity in Iraq Study Day VII (2010)
- Imperial College Union Iraqi Society – Iraqi Cultural Exhibitions 2010 (NL 26)

## PUBLICATION GRANTS

- Dr Wendy Matthews (PI), University of Reading – 'Urban Landscapes and life-histories: web publication of microstratigraphic sequences in the Sumerian city of Abu Salabikh, Iraq'
- Dr Joan Oates – preparation of 'Tell Brak' vol. 3 (Prehistoric volume)
- Dr Ellen McAdam, Glasgow Museums – 'Nimrud Figurines'

## PUBLICATIONS

The BISI Council has agreed to the recommendations of the Editors of *IRAQ* and the BISI Publications Committee to establish an editorial board on which scholars would be invited to serve. The process will assist the Editors to oversee the work of the Journal, especially with regards to referees and the assessment of reports. The Board and Council wish to promote the Journal as a place to publish scholarly articles on relevant topics 'from earliest times to c. AD 1750' and hence to encourage scholars of later periods to submit articles. This year's *IRAQ* Vol. LXXII was published in honour of Professor David Hawkins FBA and presented to him on the date of his 70<sup>th</sup> birthday by the Editors, Dr Dominique Collon and Professor Andrew George. We take this opportunity to thank Dr Collon for many years of dedication to the Institute (& School) as Editor of *IRAQ*, Council member, and former Chairman of the Publications Committee. She has stepped down as Editor and we welcome Dr Michael Seymour, who has accepted the role of Editor with Professor George.

We have an active publications programme, which represents a great deal of effort on the part of the authors and editors, and we wish to extend our appreciation to them all for their considerable efforts. Council also wishes to thank Dr Jon Taylor, Chairman of the Publications Committee, for his significant contribution in getting BISI publications to press along with a number of other forthcoming titles.

We published during this accounting period *Ivories from Nimrud VI: Ivories from the North West Palace (1845-1992)* by Georgina Herrmann, Stuart Laidlaw with Helena Coffey (June 2009), which received a very welcome and generous subvention from the Charlotte Bonham Carter Charitable Trust.; *Once there was a place: Settlement Archaeology at Chagar Bazar, 1999-2002* by Augusta McMahon with Carlo Colantoni, Julia Frane and Arkadiusz Soltysiak (January 2010); and *Your Praise is Sweet – A Memorial Volume for Jeremy Black from students, colleagues and friends* edited by Heather D. Baker, Eleanor Robson and Gábor Zólyomi (June 2010)

## **FUTURE AIMS AND PLANS**

### **RESEARCH**

BISI will continue to foster a broad range of research and will encourage strong academic applications within the scope of BISI's widening remit, either as stand-alone projects or in collaboration with other funding bodies. The Fieldwork and Research Committee continually reviews its guidelines for advertising, awarding, and monitoring research grants for original, high quality humanities and social sciences research on Iraq and its neighbours, from ancient times to the present day. From 2011 the Institute will have only one application deadline for these awards.

The BISI Council is considering working with scholars on a specific project in Iraq. This is very much in the preliminary stages but we would hope to resume our activities in Iraq.

### **PUBLICATION**

We will maintain our commitment to ongoing publication of existing and previous projects sponsored by BISI. Georgina Hermann is actively working on the *Ivories from Nimrud* series Vol. VII, *Ivories from SW11/12 and T10*. We are also currently supporting with the assistance of Caroline Middleton, preparation for the publication of *Archaeological Atlas of Samarra – Samarra Studies II* by A. Northedge & D. Kennet. We await the submission of Stuart Campbell's work on Umm Dabaghiyah and a corpus of prehistoric Mesopotamian figurines by Ellen McAdam. The web publication of Wendy Matthews' 'Urban landscapes and life-histories: web-publication of microstratigraphic sequences in the Sumerian city of Abu Salabikh, Iraq' (with JN Postgate) is almost complete.

### **OUTREACH AND PUBLIC ENGAGEMENT**

BISI's programme of regular lectures and Day Schools will continue. Professor Clive Holes FBA will be giving a lecture on *'Iraqi voices from the margins: 'Abbud al-Karkhi, 'Aziz 'Ali and 'Abbas Jijan'* in March 2011 after the AGM and Dr Georgina Herrmann will deliver a lecture on the ivories from Nimrud as our June Bonham Carter lecturer. BISI has strengthened and widened its membership base and offers members the choice of two journals – our journal *IRAQ* or the *International Journal of Contemporary Iraqi Studies* (or both), as well as the option of a full membership without a journal subscription for regular and student members. We currently have over 750 members and subscribers.

### **APPEAL AND APPEAL EVENTS**

Until a return to Iraq is possible BISI will continue its focus on its Appeal and associated programmes

We are holding an Appeal Event at the British Academy on 24 February with Dr Azzam Alwash, Director of Eden Again/Nature Iraq, on 'The marshes of southern Mesopotamia, Past, Present, and Future' in the new Wolfson Auditorium of the British Academy. We will continue to arrange events and activities to raise funds for the BISI Appeal and welcome suggestions from members.

Mr Alan Sandall has recently agreed to join the BISI Appeal Committee as a volunteer to help support the activities of the Committee and the Chairman and Vice-Chairman of the committee. We welcome his future assistance and look forward to working with him on the appeal.

### **VISITING SCHOLARS PROGRAMME**

Four to five Iraqi scholars are expected in 2010-11 under our Visiting Scholars Programme, which falls under the remit of our Visiting Scholars Committee. Four scholars have been supported by a donation from Maureen and Tony Wheeler. Dr Mu'yad Sulaiman of the Department of Cuneiform Studies, University of Mosul, will spend two months at the University of Oxford working on particular Old Babylonian texts and will be staying at St Cross College, under the sponsorship of Professor Emilie Savage-Smith. Dr Stephanie Dalley will provide mentoring and Council member Dr Frances Reynolds and colleagues will also assist with his forthcoming visit. Moamel Saleem Aziz Mansor of the University of Kufa has been offered a placement to work in the conservation of historic buildings and a placement has been found through the assistance of BISI member, Hamed Abid RIBA. We are now in the process of arranging placements for three recently selected candidates: a scholar from Sulaymaniyah to join a fieldwork season specialising in pottery identification; and two PhD scholars from Mosul who will be working in archives in the UK on religious buildings in Mosul of the Ottoman period.

Noorah al-Gailani, curator in the Burrell Collection, Glasgow, and Dr Dominique Collon, formerly of the British Museum, conducted a training programme at the Sulaiymaniya Museum in Northern Iraq on museum studies and a survey on Mesopotamian archaeology (November 2010). Their travel was funded by the BISI and the local costs were funded by the museum. This followed an initial visit by Dr Harriet Crawford and Dr Lamia al-Gailani Werr to visit the Director of Antiquities of the Sulaiymaniya Governorate (May 2010). The BISI is interested in developing further training programmes in Iraq in the future.

The implementation of stricter application procedures has proved beneficial and we are requiring a higher level of English language ability for applicants. Members are welcome to inform scholars based in Iraq regarding the grants, which provides 1-2 month individual research or training programmes and placements in the UK for individuals conducting research or training on subjects relating to Iraq, with a focus on Iraq's heritage. From time to time we augment the programme with English language tuition. Each programme is tailor-made and requires considerable effort to arrange. There are further details on the website.

We do wish again to thank all those who have made and will continue to make this programme possible.

## **STRUCTURE AND GOVERNANCE**

The Institute has established itself as a Company limited by guarantee in order to protect the assets of the Charity and in keeping with the status of all the British Academy sponsored Schools and Institutes. Members approved this action at the 2009 Annual General Meeting. The new Memorandum of Association adopted BISI's previous regulations for the new Company limited by guarantee and is available on the website. The company was established in July 2009 and the new Charity number was assigned in April 2010. The new entity commenced operation on 1 July 2010 and the Institute operated as two charitable entities until 30 September 2010, when the unincorporated charity ceased operations. This has no adverse effects upon the operation of the charity and the furtherance of its objectives.

Council will continue to review of its governance procedures, including the broadening of its membership to reflect the Institute's widening remit and expanded objectives.

## **FINANCIAL REVIEW**

The accounts of the Institute for the year ended 30 September 2010 are attached to this report and represent a period of eighteen months as approved by the Charity Commission and in agreement with our Independent Examiner. A review of the transactions and financial position of the Institute is set out below.

The performance of the Institute's incoming resources before realised and unrealised gains and losses on revaluations and disposals of investment assets resulted in a loss of £39,004. This included a percentage payment for the TV film rights to our previously owned reversionary rights of 'A Pocket Full of Rye' of £4,500. We received £37,684 in Appeal donations and Appeal event income and gift aid, designated for funding the Visiting Scholars Programme.

There was a net gain on realised and unrealised revaluations of investment assets totalling £32,161, reflecting the continuing rise in the equity markets. We believe that our reserves continue to be maintained at a satisfactory level for the current operation of the Institute. The Institute is in the process of ensuring its financial future with an arrangement undertaken with the British Museum concerning the acquisition by the Museum of certain ivories from Nimrud. The arrangements also include a significant donation by the Institute of over a third of its collection to the Museum to recompense the Museum for its time and resources expended in taking such great care of this collection while it has been on deposit for over twenty-five years. A portion of the ivories will be retained by the Institute and will be placed on loan at the Museum and hence will be covered by government indemnity. These transactions are not yet final and will appear in the 2011 Accounts. Members have been sent a letter letting them know this financial arrangement was in progress (see accounting note 1f). We believe this will provide the Institute with a sound endowment and should provide sufficient income to enable us to continue the Institute's work. Council and the Finance Committee continue to monitor BISI's financial situation and undertake steps to secure its future.

## **UNRESTRICTED FUNDS**

The Institute's principal source of unrestricted income during the year was from donations and subscriptions.

## **RESTRICTED FUNDS**

There was a £7,113 gain on restricted funds in the year before realised and unrealised gains and losses on revaluations and disposals of investment assets.

## **INVESTMENT POLICY**

Decisions about what form of investment will be most suitable for the needs of the Institute are influenced by both the short-term and long-term future of the Institute and the effects of inflation on capital and income. The Finance Committee of the BISI Council monitors the performance of the investments chosen. The increase in market value of investments and the endowment fund during the year to 30 September 2010 was in line with market conditions.

## **STATEMENT ABOUT RISKS AND RESERVES POLICY**

The Council has undertaken a review of the major risks to which the Institute is exposed, and systems designed to mitigate those risks have been considered. Council is determined to hold the working fund reserves at a level sufficient to cover operating costs for at least twelve months but not more than fifteen months. If it should appear likely that these limits will be breached, Council should consider, on the recommendation of the Finance Committee, what appropriate action to take.

## **STATEMENT OF COUNCIL RESPONSIBILITIES**

In preparing these financial statements, the Council is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Institute will continue to operate.

The members of the Council are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Institute. They are also responsible for safeguarding the assets of the Institute and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **STATEMENT OF PUBLIC BENEFIT**

'To advance research and public education relating to Iraq and the neighbouring countries in anthropology, archaeology, geography, history, language and related disciplines within the arts, humanities and social sciences.'

- BISI supports high-quality research across its academic remit by making grants and providing expert advice and input.
- BISI assists with publications, both print and electronic, for academic and public dissemination of research activities.
- BISI supports and facilitates academic exchange and collaboration between the UK and Iraq through programmes of visiting scholars and academic engagement.
- BISI provides a focus for the UK public and the Iraqi community in Britain to engage with matters concerning Iraq.
- BISI supports public education through organising and supporting lectures, conferences, workshops and study days.
- BISI provides expertise and specialist knowledge to government bodies, journalists and other parties.

The following served as members of the BISI Council for all or part of the year ended 30 September 2010, as more fully explained below.

Dr Athem Al Sabti  
Mr I.D. Cheyne, CBE  
Dr Eleanor Coghill (to May 2010)  
Dr Paul Collins  
Mr Peter Davies (*ex-officio*)  
Professor Andrew George FBA  
Dr Harriet Martin  
Professor R. Matthews  
Professor Nicholas Postgate FBA  
Dr Glen Rangwala  
Dr Frances Reynolds  
Dr Eleanor Robson  
Professor Emilie Savage-Smith FBA  
Dr Jon Taylor  
Professor Charles Tripp (co-opted)

At the AGM in December 2009 Council member Dr Venetia Porter stepped down from Council and Professor Nicholas Postgate FBA and Professor Emilie Savage-Smith FBA were re-elected and Dr Glen Rangwala was elected to Council.

**BY ORDER OF THE COUNCIL**



.....

**Roger Matthews**  
**Chairman**  
**Dated: 15 February 2011**



.....

**J. Porter MacIver**  
**Administrator**



.....

**I.D. Cheyne**  
**Hon. Treasurer**

**BRITISH INSTITUTE FOR THE STUDY OF IRAQ  
(GERTRUDE BELL MEMORIAL)  
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2010**

	Note	Un- Restricted Funds £	Restricted Funds £	Endowment £	Total Funds 2010 £	Total Funds 2009 £
<b>INCOMING RESOURCES</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income:						
Donations and subscriptions	2(a,b)	46,732	400	-	47,132	74,626
Appeal income		-	37,684	-	37,684	23,335
Activities for generating funds:						
Investment income	2(c)	17,008	1,118	-	18,126	16,676
Royalties		511	-	-	511	-
		64,251	39,202	-	103,453	114,637
Incoming resources from charitable activities:						
Publication sales		18,756	-	-	18,756	9,004
Publication subventions		3,000	-	-	3,000	3,000
<b>Total Incoming Resources</b>		<b>86,007</b>	<b>39,202</b>	<b>-</b>	<b>125,209</b>	<b>126,641</b>
<b>RESOURCES EXPENDED</b>						
Charitable activities						
Grants payable	3(a)	27,763	8,430	-	36,193	24,000
Other charitable activity costs	3(b)/ii	73,239	23,659	-	96,898	67,558
Cost of publications	3(b)/i	20,259	-	-	20,259	26,693
Governance costs	3(b)	10,863	-	-	10,863	4,295
<b>Total Resources Expended</b>		<b>132,124</b>	<b>32,089</b>	<b>-</b>	<b>164,213</b>	<b>122,546</b>
<b>Net incoming/(outgoing) resources before other recognised gains</b>		<b>(46,117)</b>	<b>7,113</b>	<b>-</b>	<b>(39,004)</b>	<b>4,095</b>
<b>Gains and losses on revaluations and disposals of investment assets:</b>						
Realised		(435)	(32)	-	(467)	-
Unrealised		7,138	-	25,490	32,628	(49,280)
		6,703	(32)	25,490	32,161	(49,280)
<b>Net movement in funds</b>		<b>(39,414)</b>	<b>7,081</b>	<b>25,490</b>	<b>(6,843)</b>	<b>(45,185)</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		138,924	85,408	96,509	320,841	366,026
		99,510	92,489	121,999	313,998	320,841
<b>Funds transferred out</b>		<b>(99,510)</b>	<b>(92,489)</b>	<b>(121,999)</b>	<b>(313,998)</b>	<b>-</b>
<b>Total funds carried forward</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320,841</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities (see note 14).

**BRITISH INSTITUTE FOR THE STUDY OF IRAQ  
(GERTRUDE BELL MEMORIAL)  
BALANCE SHEET  
AS AT 30 SEPTEMBER 2010**

	Notes	2010	2009
<b>FIXED ASSETS</b>			
Computer Equipment	4	-	323
Investments - Endowment Fund	5	-	91,841
Investments - Other Funds	5	-	95,211
		<u>-</u>	<u>187,375</u>
<b>CURRENT ASSETS</b>			
Debtors	6	-	13,160
Cash and Deposits at Bank	7	-	142,947
		<u>-</u>	<u>156,107</u>
<b>CREDITORS:</b> Amounts falling due within one year	8	-	(22,641)
		<u>-</u>	<u>133,466</u>
<b>NET CURRENT ASSETS AND NET ASSETS</b>		<u>-</u>	<u>320,841</u>
<b>FINANCED BY:</b>			
Unrestricted Fund	13	-	138,924
Endowment Fund (Inc transfer from G. Bell Fund)		-	96,509
Restricted Funds	11	-	85,408
	12	<u>-</u>	<u>320,841</u>

Approved by Council and signed on its behalf:

Professor Roger Matthews -  
Chairman

I.D. Cheyne -  
Honorary Treasurer

J.P. MacIver -  
Administrator

Date February 15, 2011

**BRITISH INSTITUTE FOR THE STUDY OF IRAQ  
(GERTRUDE BELL MEMORIAL)  
NOTES TO THE ACCOUNTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2010**

**1. ACCOUNTING POLICIES**

- a) The accounts have been prepared under the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993.
- b) Investment income is recorded when receivable. Income arising on endowment funds is treated as unrestricted.
- c) Gift Aid reclaimable on donations to the charity is included when the amount is received.
- d) Grants are included in the accounts in the period to which they relate.
- e) Investments are included at market value. All other assets are included at cost or net realisable value, if lower.
- f) The Institute owns a collection of ivories from its excavations. These are on deposit with the British Museum at during this accounting period and are not included in the accounts. The Institute previously gifted its collection of tablets from its excavations to the British Museum.
- g) The institution participates in the Universities Superannuation Scheme (USS), a defined benefit scheme which is contracted out of the State Second Pension (S2P). The assets of the scheme are held in a separate trustee-administered fund. The institution is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis and therefore, as required by FRS 17 "Retirement benefits", accounts for the scheme as if it were a defined contribution scheme. As a result, the amount charged to the income and expenditure account represents the contributions payable to the scheme in respect of the accounting period. At 30 September 2010 the BISI finalised with USS a scheme re-apportionment to transfer the pension to the new charitable entity.
- h) The investments received on the 14 January 1932 following an appeal formed an endowment fund to be administered by the Council.

The Council has the power from time to time to vary or transpose any investments forming part of the Endowment Fund and all the subscriptions of Members and all monies received by the Institute which are not allocated by the donor or the Council to any special purpose shall be applicable by the Council for the general purposes of the Institute.

Tangible fixed assets costing over £500 are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows: Computer equipment – over 3 years.

- i) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by the volunteers has not been included in these accounts.

**BRITISH INSTITUTE FOR THE STUDY OF IRAQ  
(GERTRUDE BELL MEMORIAL)  
NOTES TO THE ACCOUNTS (continued)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2010**

**2. INCOMING RESOURCES**

	Un- Restricted Funds £	Restricted Funds £	Endowment £	Total 2010 £	Total 2009 £
<b>Grants and Donations</b>					
a) Donations	1,169	300	-	1,469	590
Sale of reversion rights – ‘A Pocket Full of Rye’*	4,500	-	-	4,500	17,500
Subscriptions from members	26,813	100	-	26,913	26,276
Provision of office facilities and rent in kind	14,250	-	-	14,250	-
	<u>46,732</u>	<u>400</u>	<u>-</u>	<u>47,132</u>	<u>44,366</u>
b) Grants from government and other public bodies:					
British Academy Annual Grant	-	-	-	-	30,260
<b>Total Grants and Donations</b>	<u>46,732</u>	<u>400</u>	<u>-</u>	<u>47,132</u>	<u>74,626</u>
c) <b>Investment Income</b>					
Interest on Government Stocks	3,522	261	-	3,783	3,783
Dividends on COIF & M&G Investments	13,051	208	-	13,259	7,413
Bank and COIF Deposit interest	434	650	-	1,084	5,480
	<u>17,008</u>	<u>1,118</u>	<u>-</u>	<u>18,126</u>	<u>16,676</u>

Any income arising on investments in the endowment fund is treated as unrestricted income.

**BRITISH INSTITUTE FOR THE STUDY OF IRAQ  
(GERTRUDE BELL MEMORIAL)  
NOTES TO THE ACCOUNTS (continued)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2010**

**3. RESOURCES EXPENDED**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
<b>a) Cost of Charitable Activity – Grants Payable</b>		
BISI made a number of grants from unrestricted funds in the period (19 in 2009/10 and 20 in 2008/09)		
Research, Travel and conference grants	16,440	15,000
Pilot Project Grant	7,000	-
Development Grants	3,190	5,000
Publications Grants	5,763	4,000
Returned Grants	<u>(4,630)</u>	<u>4,000</u>
	<u>27,763</u>	<u>24,000</u>
Unrestricted Grants were paid to 11 individuals in the eighteen months to September 2010 (9 in 2008/09)		
The unrestricted grants awarded were as follows:-		
Ms Sarah Cox - 'Analysis of copper base metalwork from Failaka Island, Kuwait'	1,330	-
Miss Helen Crossman - 'Contextual analysis of economic and social networks: the circulation of Bronze age soft-stone artefacts in Bahrain and Cyprus'	2,250	-
Dr Jacob Dahl – Travel Grant 'Syrian Digital Library of Cuneiform' (SDLC)	424	76
Ms Ruth Horry - 'Meanings of Mesopotamian sacrificial divination and the work of Morris Jastrow at the University of Pennsylvania'	476	-
Miss Vanessa Iaria - 'Iraqi refugees' repatriation from Syria and Jordan'	2,000	-
Mr Nineb Lamassu - 'Documenting and Analysing the Oral Epic of Qatine'	1,500	-
Dr John MacGinnis - 'Ziyaret Tepe Archaeological Project'	3,000	-
Mr Jeffrey Orchard & Mrs Jocelyn Orchard - 'The Hajar Project, Oman: Ancient Aflaj Research Programme'	2,260	1,802
Professor Nigel Ashton - Conference grant 'Reappraising the Iran-Iraq War'	2,000	-
Dr Martin Worthington - Conference grant 'Decoding Gilgamesh: Interdisciplinary Perspectives on the Ancient Epic'	900	-
Khyam Allami - 'The Baghdad 'Ud School; its influences and development and status'	-	3,000
Professor Mary Jacobus - 'Culture Wars: Heritage & Armed Conflict in the 21 <sup>st</sup> Century'	-	3,057
Tony Matthiesen - 'The State, Communalism & Transnationalism in Saudi Arabia & Bahrain'	-	1,820
Alison Jean Millerman - 'American Dimension to the Excavations at Ur in the 1920s and 30s'	-	1,445
Ali A K Ali - 'Iraqi refugees in Jordan. The migration decision making process'	-	2,500
Dr A Scaffi - Warburg Institute Conference 'The Cosmography of Paradise: The Other World from Ancient Mesopotamia to Medieval Europe'	-	800
Dr John MacGinnis - 'Participation in the Excavations at Tell Masaikh' / Anonymous Grant	300	500
<b>BISI Pilot Project Grant</b>		
Dr Sabah Aldihsi - 'The Documentation of the Mandaen Rituals and Language'	7,000	-
	<u>23,440</u>	<u>15,000</u>
Less: Research Grants payable to Dr Nader El-Bizri SIHSPA1 from 2008/09 cancelled	(3000)	-
Research Grants returned from 2008/09	(1,021)	-
Other Grants returned	(609)	-
<b>Total Research Grants</b>	<u>18,810</u>	<u>15,000</u>

**BRITISH INSTITUTE FOR THE STUDY OF IRAQ  
(GERTRUDE BELL MEMORIAL)  
NOTES TO THE ACCOUNTS (continued)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2010**

**3. RESOURCES EXPENDED (CONT)**

<b>Development Grants</b>	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Unrestricted Development Grants were made to 5 individuals or institutions (8 individuals in 2008/09)		
Adalet Garmiany, Art Role - 'Post War Cultural Event in Sulaiymaniyah'	500	-
Sarah Shelley, Cornerhouse, Greater Manchester Arts Centre Limited 'Contemporary Art Iraq' Exhibition	500	-
Dr Mariana Giovino – Birkbeck/BISI Study Day 'Seven Years On: The Iraq National Museum & Cultural Heritage in Iraq'	1,140	-
Dr Erica Hunter – Christianity in Iraq Study Day VII (2010) & Study Day VI (2009)	700	900
Imperial College Union Iraqi Society – Iraqi Cultural Exhibitions 2010 & 2009	350	300
Dr Mariana Giovino – 'Clay Workshops', Holborn Community Centre	-	80
Andy Lowings – Golden Lyre of Ur Project	-	500
John Orna-Ornstein, British Museum – Babylon Exhibit – 'Babylon in the community'	-	1,000
F. Hazelton, Enheduana Society – Online Art Gallery	-	469
Peter Stone – for the reprinting of <i>The Destruction of Cultural Heritage in Iraq</i>	-	1,000
Yasmin Fedda, 'REEL Iraq Festival', Edinburgh – sponsorship of Iraqi writers (£123 supported by Appeal Funds)	-	751
<b>Total Development Grants</b>	<b>3,190</b>	<b>5,000</b>
<b>Publications Grants</b>		
Unrestricted Publications Grants were made to 3 individuals in the period (3 in 2008/09):		
Dr Wendy Matthews (PI), University of Reading - 'Urban Landscapes and life-histories: web publication of microstratigraphic sequences in the Sumerian city of Abu Salabikh, Iraq'	1,988	700
Dr Joan Oates - preparation of 'Tell Brak vol. 3 (Prehistoric volume)'	1,500	-
Dr Ellen McAdam, Glasgow Museums – 'Nimrud Figurines'	2,275	-
Dr Georgina Herrmann – 'Ivories from Nimrud VII'	-	1,800
Professor Alastair Northedge – 'Samara Studies Vol. 2'	-	1,500
<b>Total Publication Grants</b>	<b>5,763</b>	<b>4,000</b>
<b>Total Grants Payable</b>	<b>27,763</b>	<b>24,000</b>
<b>Visiting Scholars Grants (Restricted Funds)</b>		
In addition to the grants BISI funded 4 Iraqi scholars during 2009-2010		
7ICAANE – three Iraqi participants to the conference (April 2010, London)	4,000	-
University of Salford/Dr Lars Berger 'Rethinking the Middle East' Conference supporting participation of 3 Iraqi panellists (March 2010, The British Academy, London)	4,330	-
Cornerhouse/Greater Manchester Arts Centre Limited – to add to Dev Comm grant to support participants of Iraqi artists	100	-
<b>Total Visiting Scholars Grants (Restricted Funds)</b>	<b>8,430</b>	<b>-</b>

**BRITISH INSTITUTE FOR THE STUDY OF IRAQ  
(GERTRUDE BELL MEMORIAL)  
NOTES TO THE ACCOUNTS (continued)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2010**

**3. RESOURCES EXPENDED (CONT)**

	Working Fund Directly attributable Costs	Restricted Funds	Governance	Total 2010	Total 2009
	£	£	£	£	£
b) <b>Analysis of other Charitable Activity costs:</b> (including support costs)					
i) <b>Directly Allocated Costs:</b>					
<b>London</b>					
Visiting Scholars expenditure	-	16,944	-	16,944	-
Purchases for Iraq & Appeal expenditure	-	531	-	531	24,342
London Activities & Lecture expenses	1,725	429	-	2,154	1,472
PR expenses & Newsletters	1,659	-	-	1,659	1,663
<b>Total London Expenditure</b>	<b>3,384</b>	<b>17,904</b>	<b>-</b>	<b>21,288</b>	<b>27,477</b>
<b>Other Direct Costs</b>					
Printing Annual Report	-	-	319	319	319
Publication costs	20,259	-	-	20,259	26,693
<b>Total Other Direct Costs</b>	<b>20,259</b>	<b>-</b>	<b>319</b>	<b>20,578</b>	<b>27,012</b>
ii) <b>Support costs allocated to activities;</b>					
London office administration salary & pension cost (note 9)	51,798	5,755	-	57,553	36,161
Office expenditure	3,255	-	-	3,255	3,439
Rent and service charges	14,250	-	-	14,250	-
Bank & Credit card charges	552	-	-	552	482
Accountancy (inc support) & Examination fees	-	-	3,600	3,600	2,850
Consultancy costs	-	-	2,249	2,249	300
Legal fees	-	-	2,886	2,886	-
Council and committee meetings	-	-	736	736	436
Council members' travel expenses	-	-	380	380	214
Depreciation	-	-	693	693	176
<b>Total Support Costs</b>	<b>69,855</b>	<b>5,755</b>	<b>10,544</b>	<b>86,154</b>	<b>44,057</b>
<b>Total Resources Expended</b>	<b>93,498</b>	<b>23,659</b>	<b>10,863</b>	<b>128,019</b>	<b>98,546</b>

The Independent Examiners fee amounts to £1,000 (2009: £850) net of VAT

**BRITISH INSTITUTE FOR THE STUDY OF IRAQ  
(GERTRUDE BELL MEMORIAL)  
NOTES TO THE ACCOUNTS (continued)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2010**

**4. TANGIBLE ASSETS**

	<b>Computer And Survey Equipment</b>	<b>Total</b>
	£	£
<b>COST:</b>		
Brought forward at 1 April 2009	2,631	2,631
Additions in the period	858	858
Transferred out ( <i>see note 12</i> )	(3,489)	(3,489)
Carried forward at 30 September 2010	<u>-</u>	<u>-</u>
<b>DEPRECIATION:</b>		
Brought forward at 1 April 2009	2,308	2,308
Charge in period	693	693
Transferred out	(3,001)	(3,001)
Carried forward at 30 September 2010	<u>-</u>	<u>-</u>
<b>NET BOOK VALUE:</b>		
<b>At 30 September 2010</b>	<u>-</u>	<u>-</u>
<b>At 31 March 2009</b>	<u>323</u>	<u>323</u>

**BRITISH INSTITUTE FOR THE STUDY OF IRAQ  
(GERTRUDE BELL MEMORIAL)  
NOTES TO THE ACCOUNTS (continued)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2010**

**5. INVESTMENTS**

2010 Holding	Fund/Investment	2010 Cost £	2010 Market Value £	2009 Holding £	2009 Cost £	2009 Market Value £
<b>Endowment Fund</b>						
<b>Gertrude Bell Memorial</b>						
8,149	Income shares in Charities Official Investment Funds	8,200	79,695	8,149	8,200	63,108
3,096	M&G Charifund Shares	49,725	33,905	3,096	49,725	25,364
2,927	M&G Charibond Shares	3,594	3,732	2,927	3,594	3,369
	<b>Total Endowment Fund</b>	<b>61,519</b>	<b>117,332</b>		<b>61,519</b>	<b>91,841</b>
<b>Bonham Carter Lecture Fund</b>						
-	5.75% stock 7.12.2009 GBP 100	-	-	2,370.53	2,398	2,452
1,910.18	M&G Charibond Shares (Designated)	2,371	2,435	-	-	-
	<b>Total Bonham Carter Lecture Fund</b>	<b>2,371</b>	<b>2,435</b>		<b>2,398</b>	<b>2,452</b>
<b>Hicks Legacy Fund (unrestricted)</b>						
3,506.91	Income shares in Charities Official Investment Funds	39,000	34,297	3,506.91	39,000	27,159
<b>Mallowan Fund</b>						
-	5.75% Stock 7.12.2009 GBP 100	-	-	2,161.28	2,268	2,236
1,741.56	M&G Charibond Shares (Designated)	2,161	2,220	-	-	-
<b>Working Fund (unrestricted)</b>						
-	5.75% Stock 7.12.2009 GBP 100	-	-	61,251.29	62,647	63,364
49,356.32	M&G Charibond Shares (Designated)	61,251	62,929	-	-	-
		<b>61,251</b>	<b>62,929</b>		<b>62,647</b>	<b>63,364</b>
<b>TOTAL HELD BEFORE TRANSFER TO NEW ENTITY</b>		<b>166,302</b>	<b>219,213</b>		<b>167,832</b>	<b>187,052</b>
Total Endowment Funds		61,519	117,332			
Total Other Funds		104,783	101,881			
		<b>166,302</b>	<b>219,213</b>			
<b>MOVEMENT IN INVESTMENT ASSETS</b>						
		<b>Cost</b>	<b>Market Value</b>			
	At beginning of period	167,832	187,052			
	Disposals	(67,313)	(65,783)			
	Acquisitions	65,783	65,783			
	Increase/(decrease) in valuation	n/a	32,628			
	Realised gain/(loss)	n/a	(467)			
	Total Transferred out ( <i>see note 12</i> )	166,302	219,213			
	At 30 September 2010	-	-			

All investments were held in the UK.

**BRITISH INSTITUTE FOR THE STUDY OF IRAQ  
(GERTRUDE BELL MEMORIAL)  
NOTES TO THE ACCOUNTS (continued)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2010**

**6. DEBTORS**

	Unrestricted £	Restricted £	2010 Total £	2009 Total £
Tax recoverable	-	-	-	2,410
VAT recoverable	-	-	-	619
Subscription Income Due	-	-	-	4,661
Advances recoverable & Donations	-	-	-	5,000
Other debtors	-	-	-	470
	-	-	-	13,160

*All debtors have been transferred to the new entity  
(see note 12)*

**7. CASH AND DEPOSITS AT BANK**

	2010 £	2009 £
	-	142,947

*All cash deposits have been transferred to the new entity  
(see note 12)*

**8. CREDITORS**

	Unrestricted £	Restricted £	2010 Total £	2009 Total £
Amounts falling due within one year:				
London Office	-	-	-	4,529
Accruals and other creditors	-	-	-	18,112
	-	-	-	22,641

*All creditors and deferred income has been transferred to  
the new entity (see note 12)*

**9. EMPLOYEES**

	2010 (18 months) £	2009 (12 months) £
a) The Institute employed one part-time employee in the period. The remuneration was as follows:		
Salaries (75% of full time)	46,912	29,942
Social Security (net of PAYE incentive rebate)	3,447	2,027
Pension Contributions	7,194	4,192
	57,553	36,161
Restricted expenditure 10%	5,755	3,616
Unrestricted 90%	51,798	32,545
	57,553	36,161

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b) Pension contributions

The institution participates in the Universities Superannuation Scheme (USS), a defined benefit scheme which is contracted out of the State Second Pension (S2P). The assets of the scheme are held in a separate fund administered by the trustee, Universities Superannuation Scheme Limited.

Because of the mutual nature of the scheme, the scheme's assets are not hypothecated to individual institutions and a scheme-wide contribution is set. The institution is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis and therefore, as required by FRS 17 "Retirement benefits", accounts for the scheme as if it were a defined contribution scheme. As a result, the amount charged to the income and expenditure account represents the contributions payable to the scheme in respect of the accounting period.

The latest actuarial valuation of the scheme was at 31 March 2008. This was the first valuation for USS under the new scheme-specific funding regime introduced by the Pensions Act 2004, which requires schemes to adopt a statutory funding objective, which is to have sufficient and appropriate assets to cover their technical provisions. The actuary also carries out a review of the funding level each year between triennial valuations and details of his estimate of the funding level at 31 March 2010 are also included in this note.

The triennial valuation was carried out using the projected unit method. The assumptions which have the most significant effect on the result of the valuation are those relating to the rate of return on investments (ie the valuation rate of interest), the rates of increase in salary and pensions and the assumed rates of mortality. The financial assumptions were derived from market yields prevailing at the valuation date. An "inflation risk premium" adjustment was also included by deducting 0.3% from the market-implied inflation on account of the historically high level of inflation implied by government bonds (particularly when compared to the Bank of England's target of 2% for CPI which corresponds broadly to 2.75% for RPI per annum).

To calculate the technical provisions, it was assumed that the valuation rate of interest would be 6.4% per annum (which includes an additional assumed investment return over gilts of 2% per annum), salary increases would be 4.3% per annum (plus an additional allowance for increases in salaries due to age and promotion reflecting historic Scheme experience, with a further cautionary reserve on top for past service liabilities) and pensions would increase by 3.3% per annum.

At the valuation date, the value of the assets of the scheme was £28,842.6 million and the value of the scheme's technical provisions was £28,135.3 million indicating a surplus of £707.3 million. The assets therefore were sufficient to cover 103% of the benefits which had accrued to members after allowing for expected future increases in earnings.

The actuary also valued the scheme on a number of other bases as at the valuation date. On the scheme's historic gilts basis, using a valuation rate of interest in respect of past service liabilities of 4.4% per annum (the expected return on gilts) the funding level was approximately 71%. Under the Pension Protection Fund regulations introduced by the Pensions Act 2004 the Scheme was 107% funded; on a buy-out basis (ie assuming the Scheme had discontinued on the valuation date) the assets would have been approximately 79% of the amount necessary to secure all the USS benefits with an insurance company; and using the FRS17 formula as if USS was a single employer scheme, using a AA bond discount rate of 6.5% per annum based on spot yields, the actuary estimated that the funding level at 31 March 2008 was 104%.

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b) Pension contributions (cont.)

The technical provisions relate essentially to the past service liabilities and funding levels, but it is also necessary to assess the ongoing cost of newly accruing benefits. The cost of future accrual was calculated using the same assumptions as those used to calculate the technical provisions except that the valuation rate of interest assumed asset outperformance over gilts of 1.7% per annum (compared to 2% per annum for the technical provisions) giving a discount rate of 6.1% per annum; also the allowance for promotional salary increases was not as high. There is currently uncertainty in the sector regarding pay growth. Analysis has shown very variable levels of growth over and above general pay increases in recent years, and the salary growth assumption built into the cost of future accrual is based on more stable, historic, salary experience. However, when calculating the past service liabilities of the scheme, a cautionary reserve has been included, in addition, on account of the variability mentioned above.

The scheme-wide contribution rate required for future service benefits alone at the date of the valuation was 16% of pensionable salaries and the trustee company, on the advice of the actuary, agreed to increase the institution contribution rate to 16% of pensionable salaries from 1 October 2009.

Since 31 March 2008 global investment markets have continued to fluctuate and at 31 March 2010 the actuary has estimated that the funding level under the new scheme specific funding regime had fallen from 103% to 91% (a deficit of £3,065 million). Compared to the previous 12 months, the funding level has improved from 74% (as at 31 March 2009) to 91%. This estimate is based on the funding level at 31 March 2008, adjusted to reflect the fund's actual investment performance over the two years and changes in market conditions (market conditions affect both the valuation rate of interest and also the inflation assumption which in turn impacts on the salary and pension increase assumptions).

On the FRS17 basis, using a AA bond discount rate of 5.6% per annum based on spot yields, the actuary estimated that the funding level at 31 March 2010 was 80%. An estimate of the funding level measured on a buy-out basis at that date was approximately 57%.

Surpluses or deficits which arise at future valuations may impact on the institution's future contribution commitment. A deficit may require additional funding in the form of higher contribution requirements, where a surplus could, perhaps, be used to similarly reduce contribution requirements.

USS is a "last man standing" scheme so that in the event of the insolvency of any of the participating employers in USS, the amount of any pension funding shortfall (which cannot otherwise be recovered) in respect of that employer will be spread across the remaining participant employers and reflected in the next actuarial valuation of the scheme.

The next formal triennial actuarial valuation is due as at 31 March 2011. The contribution rate will be reviewed as part of each valuation and may be reviewed more frequently.

At 31 March 2010, USS had over 135,000 active members and the institution had 1 active members participating in the scheme.

The total pension cost for the institution was £7,194 (2009: £4,192). The contribution rate payable by the institution was 16% of pensionable salaries.

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**10. RELATED PARTY TRANSACTIONS**

The Trustees and Committee members were paid a total of £379 in travelling expenses (2009: £214)

Professor Andrew George (Trustee from December 2009) receives an honorarium as Editor of the journal 'Iraq' totalling £750.

**11. RESTRICTED INCOME FUNDS**

	Appeal And Fund For Iraq	Mallowan Fund	Bonham Carter Lecture Fund	2010 Total
	£	£	£	£
<b>Income:</b>				
Donations and subscriptions	400	-	-	400
Appeal	37,602	-	-	37,602
Gift Aid – Appeals	82	-	-	82
Investment Income	650	224	245	1,118
	<u>38,734</u>	<u>224</u>	<u>245</u>	<u>39,202</u>
<b>Expenditure:</b>				
Direct Charitable Expenditure	(31,660)	(80)	(349)	(32,089)
Net Incoming resources before valuations and investment assets disposals	7,074	144	(104)	7,114
Gains on sale of investments	-	(15)	(17)	(32)
Net movement in funds	7,074	129	(121)	7,082
Fund Balance At 1 April 2009	79,259	2,536	3,613	85,408
Funds transferred to new entity	(86,333)	(2,665)	(3,492)	(92,490)
Fund Balance At 30 September 2010	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**12. TOTAL FUNDS TRANSFERRED TO NEW CHARITY NO. 1135395**

	Endow- ment Fund	Working Fund (un restricted)	Appeal & Fund For Iraq	Mallowan Fund	Bonham Carter Lecture Fund	Total
	£	£	£	£	£	£
Investments	117,332	97,226	-	2,220	2,435	219,213
Fixed Assets	-	487	-	-	-	487
Debtors	-	2,692	151	-	-	2,843
Cash and Deposits at Bank	-	36,910	102,410	-	-	139,320
Creditors	-	(7,865)	(40,000)	-	-	(47,865)
Inter-Fund Balances	4,667	(29,941)	23,772	445	1,057	-
Total Funds transferred to new entity	<u>(121,999)</u>	<u>(99,510)</u>	<u>(86,333)</u>	<u>(2,665)</u>	<u>(3,492)</u>	<u>(313,998)</u>
Balance of Funds at 30 September 2010	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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**Note on Restricted and Endowment Funds.**

The original Appeal Committee transferred all investments held for or on account of the Appeal Fund to the British School of Archaeology in Iraq (Gertrude Bell Memorial) as an endowment, to be administered by the Council of the School pursuant to the resolution passed at a meeting held on the 14<sup>th</sup> day of January 1932. The Council has the power from time to time to vary or transpose any investments forming part of the Endowment Fund. The Charity changed its name with the approval of its members on 12 December 2007 and all the assets are now in the name of the British Institute for the Study of Iraq (Gertrude Bell Memorial).

The Bell Fund was created by the bequest from Gertrude Lowthian Bell CBE (died on 12 July 1926) "To pay the sum of six thousand pounds to the trustees for the time being of the British School of Archaeology in Iraq if shall have been founded before my death such sum to be invested by them and the income thereof to be used by them for Archaeological work in Iraq..." (the first bequest) and by a second bequest from Sir Thomas Hugh Bell (died on 29 June 1931) of four thousand pounds. As the British School of Archaeology was not established until 14 January 1932, the first bequest and the second bequest were vested in the Retiring Trustees of the British Museum, who invested the same and paid the income thereof to the Trustees from time to time of the British School of Archaeology in Iraq with effect from 14 January 1932 to 23 January 2007. On 23 January 2007 the Bell Fund was transferred from the British Museum to the British School of Archaeology in Iraq.

In 1973/74 The Bonham Carter Lecture Fund was endowed to support the lecture expenses of the Bonham-Carter lecture which takes place annually in memory of Lady Charlotte Bonham Carter, a long standing member of the former Executive Committee of the BSAI Council.

In 1977 Sir Max Mallowan bequeathed £2,500 for an endowment to the School, the income derived from the bequest was to be applied to the costs of providing an Annual Dinner at which a toast was to be made in memory of Sir Max and his late wife Dame Agatha Mallowan D.B.E. In 2004 the School approached Mrs Rosalind Hicks (Dame Agatha's daughter) and Mr Matthew Prichard and members of the family who agreed that the bequest could be utilised to support the costs of the Annual General Lecture. Council and guests would continue to toast the memory of Dame Agatha and Sir Max Mallowan at the reception after the lecture.

In 2003 after the invasion of Iraq, the BSAI received a number of unrestricted donations to assist with rebuilding the heritage of Iraq. In addition, Mrs Rosalind Hicks provided a donation of £20,000 to assist with scholarships for Iraqis to be called 'BSAI Christie-Mallowan' Scholars. In 2005, the BSAI launched a formal appeal to raise funds for further scholarships and for the purposes as set out in our Appeal.

**13. UNRESTRICTED FUNDS**

	<b>Total</b>
	<b>£</b>
Balance at 1 April 2009	138,924
Realised and unrealised gains and losses	6,703
Net incoming resources	(46,117)
Funds transferred to new entity	(99,510)
Balance at 30 September 2010	<u><u>-</u></u>

The Council of Management has reviewed the level of the Unrestricted Fund and had concluded that it is sufficient to cover contingencies. A separate Contingency Fund was deemed unnecessary.

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**14. POST BALANCE SHEET EVENTS AND TRANSFER OF ASSETS TO NEW CHARITABLE ENTITY**

The British Institute for the Study of Iraq (BISI) has become a company limited by guarantee in England and Wales with company registration number 6966984 and the Charity Commission has assigned a new charity number 1135395 effective 8<sup>th</sup> April 2010. The former unincorporated charity to which these accounts relate registered as charity number 219948 was wound up on 30<sup>th</sup> September 2010 (which is the revised year end for these accounts) and all the assets were transferred to the new entity.

