

**THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
(Gertrude Bell Memorial)**

Registered Charity No. 1135395

A company limited by guarantee registered
in England and Wales No. 6966984

10, CARLTON HOUSE TERRACE

LONDON SW1Y 5AH

UNITED KINGDOM

Report and Accounts

for

The period ended

30 June 2011

2010/2011

THE SEVENTY-EIGHTH ANNUAL GENERAL MEETING OF THE INSTITUTE WILL BE HELD AT THE BRITISH ACADEMY, 10 CARLTON HOUSE TERRACE, LONDON SW1Y 5AH ON 23 FEBRUARY 2012 AT 5.45 P.M. TO HEAR **PROFESSOR ROGER MATTHEWS**, TO CONSIDER THE ACCOUNTS, THE BALANCE SHEET, AND THE REPORTS OF THE COUNCIL AND AUDITORS; TO ELECT MEMBERS OF THE COUNCIL; TO APPOINT AUDITORS OR INDEPENDENT EXAMINERS AND FOR ANY OTHER BUSINESS WHICH MAY PROPERLY BE TRANSACTED.

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**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 JUNE 2011**

REGISTERED OFFICE AND PRINCIPAL ADDRESS

The British Academy
10 Carlton House Terrace
London SW1Y 5AH

BANKERS

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

CCLA Investment Management Limited
80 Cheapside
London EC2V 6DZ

SOLICITORS

Jacobs Allen Hammond Solicitors
3 Fitzhardinge Street
London W1H 6EF

AUDITORS

WMT- Chartered Accountants
Torrington House
47 Holywell Hill
St Albans
Hertfordshire AL1 1HD

INVESTMENT MANAGERS Barings Fund Managers Limited
50 Bank Street
Canary Wharf
London E14 5NT

REGISTERED CHARITY 1135395

REGISTERED COMPANY 06966984 (England and Wales)

**THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
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REPORT OF THE COUNCIL

The Council presents its report together with the financial statements of the Institute for the period of twelve months ended 30 June 2011. The statements have been prepared in accordance with the accounting policies set out on page 20 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 Memorandum and Articles of Association adopted and approved at the Annual General Meeting in December 2009. These accounts represent the first year of the charity operating as a company limited by guarantee. The British Institute for the Study of Iraq, the former unincorporated charity, transferred all its assets to the new charity in 2010.

Twelve Council members, who are also trustees and directors of the company, 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 a 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.

Members of Council are already knowledgeable in fields relevant to its objectives, including Mesopotamian, Medieval Islamic and other periods. On joining the Council, nominees are requested to review the Charity Commission guidelines "CC3 - The Essential Trustee: What you need to know". New Council members receive a pack containing the memorandum and articles of association of the Institute and past minutes, annual reports and newsletters. The London administrator meets with each new Trustee to go over the structure of the Institute and the responsibilities of trustees. Trustees are provided with periodic updates of relevant information from the Charity Commission by email.

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 the Chairman of the BISI Appeal Committee is an *ex-officio* member of Council. The Rt Hon Lord Lamont of Lerwick is the Institute's first Patron, and Mr Michael Aron, Her Majesty's Ambassador in Baghdad, has accepted the BISI Council members' invitation to be our Vice-President in keeping with the Institute's historical precedent. We thank the former British Ambassador to Iraq, Sir John Jenkins CMG, LVO for his assistance to the BISI while he was in Baghdad and for his support of our work.

The Council meets three times a year (February, June, and November). The 2011 report and accounts reflect BISI's activities over the course of the year and include the transfer of a significant number of ivories from Nimrud ('heritage assets') owned by the BISI into the accounts. During the year the BISI also made a significant donation to the British Museum of a portion of its collection of these ivories.

The 2012 AGM takes place in February 2012 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 and has recently taken on responsibility for the over-all remit of fundraising for the Institute and its work. 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 Terence Clark, KBE, CMG, CVO, Mr Simon Eccles-Williams, Dr Lamia al-Gailani Werr, Sir David Richmond, KBE, CMG, Mr Bashir Siman, Mr Mowafaq Mahmood and Mr Iain Cheyne CBE, the BISI Honorary Treasurer, are members of the Appeal Committee. Mr Alan Sandall joined the BISI Appeal Committee in 2010 as its Secretary in a volunteer capacity and has provided invaluable assistance. Sir David Richmond has just recently joined the Appeal

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Committee and Sir Mark Allen, CMG stepped down from the committee during the year. We thank him for his contribution to the BISI Appeal work and look forward to working with Sir David in the future.

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 with Mr Sandall.

BISI income comes from its own resources and endowment. Although the British Academy grant-in-aid to the BISI ceased in April 2009, the British Academy continues to give the Institute valuable 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 the BISI's long standing links with the British Academy and the 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

The British Institute for the Study of Iraq's (BISI) activities during 2010-2011 continue to reflect Council's desire to foster and advance public education relating to Iraq within a broadened research remit and through its outreach efforts. Through careful management in the past, the Institute was able to use its limited resources to fund core requirements and to provide grants. Currently we are in a more secure financial situation, as a result of our arrangements with the British Museum and the acquisition of a portion of the BISI ivories from Nimrud by the Museum, which took place in September 2010. The arrangements provided the BISI with an infusion of £1,170,000 to its working funds and will enable the BISI Council to continue our work on a sounder basis and to plan for our future. As part of the arrangements the BISI donated ivories in the value of £1,404,000 to the British Museum in gratitude and in recognition for the care the museum had taken in conserving these valuable heritage assets for over twenty five years. A small collection of the ivories has been retained and will be covered by UK government indemnity against loss and/or damage and will be available for scholars to access and to study.

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 Iraqi Scholars Programme. In particular, the £40,000 donation of Maureen and Tony Wheeler has been crucial to supporting the activities of three of our scholars during the 2011 Financial Year and in July two additional scholars were also fully funded by their donation (see Activities below). HE Sheikh Hamed Bin Ahmed Al Hamed provided a third very generous donation to the Appeal with his sponsorship of the BISI Appeal Event with Dr Azzam Alwash in February 2011.

We continue to provide funding for a number of research projects and conferences (see Research below). The Fieldwork and Research Committee set up a scheme for pilot projects on the theme of 'Exile and Return'. The BISI is currently supporting its second such project and has provided funding to Dr Alison Gascoigne and Professor Hugh Kennedy for their 'Old Basra Project'. Our lecture and study day

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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 continues to be greatly enhanced by the addition of our Appeal lectures.

We were all profoundly saddened by the unexpected and untimely death in March 2011 of our friend and colleague, Dr Donny George Youkhanna, former Director-General of the Iraq Museum. After the 2011 BISI AGM, we held a moment of silence to honour him. There is an obituary in the current volume of *Iraq*, written by Dr John Curtis OBE, FBA. Many BISI/BSAI Council members knew Donny well since the 1980s when he was a member of the State Board of Antiquities and Heritage and in more recent years with his active international role. He did much to bring to the world's attention the tragedy of the looting of the Iraq Museum and spent the last five years of his life as a visiting Professor at Stony Brook University in New York, after fleeing Iraq with his family. The world of Mesopotamian studies has lost an invaluable colleague, who will be missed by many of us.

In May 2011 through her family, we learned of the death of Rachel Maxwell-Hyslop FBA, FSA, who supported and served the School in a multitude of capacities and was our latest President (2004-2007). She lived a full and rich life, which has been described by Professor Andrew George FBA in his obituary piece on her life, also published in the current volume of the journal *Iraq*. I am very honoured to be delivering an *in memoriam* lecture entitled 'For Posterity: Hoards and Hoarding in the Ancient Near East' in conjunction with her family and the Institute of Archaeology, University College London, where she spent many years and was one of the first students. The lecture will take place on 23 February 2012 after the Annual General Meeting at the British Academy, where she was a Fellow since 1991. Her family have generously donated her remarkable library to the Department of Archaeology at the University of Reading, where it will provide a strong core of research material for Mesopotamian and Near Eastern studies as well as many other fields, reflecting the breadth of her academic interests.

Council was also saddened to hear of the passing in November 2011 of Professor Wilfred Lambert of Birmingham University, one of the greats of cuneiform studies, who has inspired a number of the world's current scholars and many of our members.

This is my last year as Chairman of the BISI/BSAI after over ten years on Council and just over five years as your Chairman. This has been a very rewarding, occasionally challenging, tenure during some difficult days for Iraq and the School, in particular. I would like to thank everyone who has given time and support during my time as Chairman of BISI. We are reliant on the input and enthusiasm of our members and it has been especially heartening to see our membership steadily increasing in recent years. I owe a special debt of gratitude to our Administrator, Joan Porter MacIver, who has been instrumental in assisting in managing the BISI ever since she first became involved with us. Thank you, Joan. I wish the BISI Council all the best and, in particular, Dr Eleanor Robson who takes over from me as Chair, in guiding the future path of the Institute. I am confident they will assist the BISI in developing its remit to adapt to the many changes and challenges, which will doubtless be encountered in the future. This is an exciting time for the Institute to recommence its work in Iraq and I am also looking forward to renewing my own research links with Iraq over the coming year and beyond.

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. The description of our activities will show this has continued to be a worthwhile cause and that we enter our 80th year well placed to continue our important remit.

Professor Roger Matthews, BISI Chairman

ACTIVITIES AND EVENTS

The BISI 2010 Report and Accounts of the unincorporated charity detailed activities up to September 2010 and hence there is a three-month overlap with the activities of the corporate charity, outlined in this report. Our Newsletters No. 26 (November 2010), No. 27 (Spring 2011) and No. 28 (Autumn 2011) cover many details of our activities during 2010-2011 and are available on the BISI website.

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In December 2010 Dr Augusta McMahon delivered a lecture on 'A Grave Situation: Mass Graves and Early Urbanism at Tell Brak, Syria'; after the March 2011 77th Annual General meeting, Professor Clive Holes FBA spoke on 'Iraqi voices from the margins: 'Abbud al-Karkhi, 'Aziz 'Ali and 'Abbas Jijan'; in June 2011 Dr Georgina Herrmann OBE, FBA gave the Bonham Carter Lecture on 'The Nimrud Ivories, 1845-2011'; and in November 2011 Dr Michael Seymour and Alessandra Peruzzetto of the World Monuments Fund talked about 'Current work at Babylon'.

In addition to our lecture programme and appeal events, BISI sponsored or was involved with the following day schools and conferences during 2010-2011, some as part of our Visiting Scholars or Development Grant schemes: The LSE International History Department, LSE IDEAS, and LSE Global Governance conference 'Reappraising the Iran-Iraq War Thirty Years Later' organised by Professor Nigel Ashton and Bryan Gibson (September 2010); 'The Ancient Near East: Power and Propaganda' Department of Continuing Education, University of Oxford Day School co-organised by Dr Frances Reynolds (November 2010); 'Eight Years in Babylon: The Iraq War and the Classics Eight Years On' one-day conference organised by the Centre for the Reception of Greece and Rome, Royal Holloway, University of London organised by Katie Billotte (March 2011); 'Mesopotamia: Highlights of Ancient Iraq' - a day school in association with the Department of Adult and Continuing Education (DACE) of the University of Glasgow organised by Dr Frances Reynolds; 'Iraq: Archaeology, Cultural Heritage and Conflict', Durham University one day conference and film event showing *Son of Babylon* by Iraqi writer/director Mohamed Al Daradji at the Gala Theatre organised by Michelle de Gruchy & Kristen Hopper (March 2011); and the Christianity in Iraq VIII Seminar Day, SOAS - 'The Christian Library from Turfan', focussing on this Church of the East monastery and its links with Mesopotamia organised by Dr Erica Hunter (May 2011).

BISI APPEAL, EVENTS, DONATIONS AND FUNDRAISING

To date, we have raised almost £250,000 for the BISI Appeal to fund the Visiting Iraqi Scholars Programme and other support for scholarship and heritage institutions in Iraq. This past year's work was primarily funded by a very generous donation from Maureen and Tony Wheeler to support the 2010-2011 visiting scholars.

We were very honoured and appreciative to have had the following speakers give support to the Appeal with their lectures: Khyam Allami on 'The Iraqi 'Ud School, its Influences' at the Brunei Lecture Theatre in conjunction with the SOAS Music Department, School of African and Oriental Studies (September 2010); Dr Azzam Alwash, Director of Eden Again/Nature Iraq, on 'The Marshes of Southern Mesopotamia, Past, Present, and Future', very generously sponsored by HE Sheikh Hamed Bin Ahmed Al Hamed (February 2011); and Neil MacGregor, Director of the British Museum, on 'Objects of History' (September 2011).

We have received a generous donation of books on Iraq for our library from Professor Margaret (Peggy) Drower, kindly facilitated by her daughter Laila Hackforth-Jones. We wish to congratulate her on her recent birthday in December, when she turned 100. Professor Drower was particularly well known for her work in Egypt and is one of the Egypt Exploration Society's Vice-Presidents, and a former EES Chairman and Honorary Secretary. She was Professor Amélie Kuhrt's predecessor at University College London. She is the daughter of Lady E. S. Drower, who was an expert on the Mandaeans and was married to a British administrator in Iraq in the 1920s and was a friend of Gertrude Bell.

A number of volunteers have assisted the Institute: Mrs Lucie Dean has helped the BISI Administrator with BISI mailings and Mr Kit Barclay provided continued assistance on the BISI membership database (Microsoft Access). Ms Ghada Al-Gaylani provided assistance in London with our Visiting Iraqi Scholars, as well as providing English language tuition. Nazik Matty, Kate Kelley, Laura Hawkins, Moudhy Al-Rashid, and Crispin Smith (students at the University of Oxford) all assisted with the visit of Dr Muayad Sulaiman. Mr Alan Sandall volunteered to assist the BISI Appeal Committee in its work as its Secretary and has played an invaluable role in assisting that committee, as well as providing general guidance and advice to the BISI administrator. We are very grateful to them all.

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VISITING SCHOLARS PROGRAMME

The expenditure on our Visiting Scholars Programme included the funding for three Iraqi BISI scholars and one Iraqi visitor to a conference during 2010-2011. The number of Iraqi visitors that BISI has sponsored over the past few years has increased markedly and we now have a formal structure in place for annual applications. However, there is also some flexibility to provide interim funding for special requests. Dr Harriet Crawford chairs the committee and organises the specific placements and the BISI administrator coordinates all the visits and arrangements. We have also been very fortunate that the American Center of Oriental Research in Amman provided the three BISI scholars with a base to stay during their wait in Jordan for their UK visas and also arranged intensive English language lessons for them. We wish to thank Dr Barbara A. Porter, ACOR Director, and her staff for assisting these scholars.

The 2010-2011 placements were made possible by the generosity of many individuals, who gave considerably of their time with both personal and academic support to our visitors. Fuller details and reports regarding the varied research and training opportunities arranged are available in the BISI newsletters and on the website.

We organised the following placements in late 2010: Khawlah Mahleej Khaleel of the Iraq Museum spent three months at the Glasgow Museums through the support of Dr Ellen McAdam, Jane Raftery, Celine Blair and colleagues learning about museum storage and inventory management (September-December 2010); and Faeza Al-Rubaye spent one month at the British Museum's Department of Conservation through the assistance of Ken Uprichard, Monika Harter and Clare Ward and one month of research work with Dr Georgina Herrmann on her thesis research concerned with particular ivories from Nimrud in the Iraq Museum collection (October-December 2010). Ms Al-Rubaye has now gained her MA based on the work she carried out with Dr Herrmann and is now studying for her doctorate in Baghdad.

In early 2011, Dr Muayad Mohammed Sulaiman, Assistant Professor and Head of Department of Cuneiform Studies at the College of Archaeology, University of Mosul, Iraq spent two months on research leave at the University of Oxford working on twenty Old Babylonian cuneiform tablets (from the period of King Rim-Sin I of Larsa, 1821-1764 BC) with the help of Dr Stephanie Dalley. Professor Emilie Savage-Smith FBA organised the arrangements with St Cross College, where Dr Sulaiman stayed, and he was very kindly elected a Visiting Fellow during his time in Oxford. Dr Fran Reynolds played a crucial role in setting up logistical guidance and arranging student helpers, as well as sorting out English language lessons with Anna Merton. Dr Reynolds also organised on behalf of the BISI the purchase and delivery of a selection of important books for the College of Archaeology's Library in Mosul. Dr Sulaiman was wonderfully looked after in Oxford and we are grateful to all those who contributed to the success of his time in the UK and, in particular, to Dr Stephanie Dalley for devoting considerable time and assisting him in his research. The funding for these three scholars was made possible by the grant from Maureen and Tony Wheeler.

The Visiting Scholars Committee also provided funding to bring Professor Najim Kadhim Al-Dyni to the UK in March 2011 to participate in the conference organised by Katie Billotte - 'Eight Years in Babylon: Classics and the Iraq War Eight Years On' (NL 27).

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 and friends 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 currently has only one annual application deadline in January.

RESEARCH, TRAVEL AND CONFERENCE GRANTS

Research, conference and travel grants (totalling £22,977) and our second Pilot Project grant (totalling £4,500) were made to a number of scholars and institutions as outlined on page 23 of the accounts with reports received to date noted in the relevant BISI newsletters ('NL'):

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- Noorah Al-Gailani – ‘Documentation of the material culture of two Qadiri Sufi Shrines in Baghdad and Aqra’
- Khyam Allami – ‘Sound of Iraq’ – SOI Project
- Hannes Artens – ‘The PKK of Iraqi Kurdistan – The Politics of Sanctuary Ethic Alliances and inter-ethnic Conflict’
- Dr Elaine Crawley – ‘Doing Prison Work in Kurdistan: Challenges, Impacts and Role Development’ (NL 28)
- Dr Derek Kennet – ‘Partho-Sasanian – Early Islamic Trade between Iraq and South India’
- Dr John MacGinnis – Ziyaret Tepe Archaeological Project (NL 28)
- Toby Matthiesen – ‘The Shia of Saudi Arabia: Identity Politics, Sectarianism and the State’ (NL 27)
- Jeffery & Jocelyn Orchard – The Hajar Project, Oman: Ancient Aflaj Research Programme
- Dr Nicole Brisch – ‘Old Babylonian Satukku Texts from Nippur at the Oriental Institute’ (NL 28)
- Professor Hugh Kennedy – Pilot Project ‘Old Basra Project’

DEVELOPMENT GRANTS

BISI Development Grants support development events and projects, such as lectures, study days and popular publications as part of our outreach efforts. 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.

- Paul MacAlindon, NYOI – National Youth Orchestra of Iraq – Erbil Summer School (NL 26)
- Dr Erica Hunter – Christianity in Iraq study Day VIII (2011) (NL 28)
- Michelle de Gruchy & Kristen Hopper ‘Iraq: Archaeology, Cultural Heritage and Conflict’ (NL 27)
- Katie Billotte – Conference Grant ‘Eight Years in Babylon: Classics and the Iraq War Eight Years On’ (NL 27)
- Richard Pendry ‘Reports in Iraq: Sub-contracting News Gathering’

In addition the Development Committee provided a subvention of £600 to I.B. Tauris for copy-editing and proofreading the book *Babylon: The History of a Legend and its Alternatives* by Michael Seymour as part of its PR expenditure.

PUBLICATION GRANTS

Dr Georgina Herrmann – preparations for the book *Ivories from Nimrud VII: Ivories from SW11/12 and T10*

PUBLICATIONS

Following the recommendations of the Editors of *Iraq* and the BISI Publications Committee, an editorial board has been established for the Journal. Dr Karen Radner has agreed to serve along with members of the Publications Committee and other scholars will be invited to participate in the future. This process has already assisted the Editors to oversee the work of the Journal, especially with regards to referees and the assessment of reports. The Board and Council have agreed 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. There are some changes to the editorial team and Professor Andrew George FBA will be stepping down from Council in February and also from his role as Co-Editor of *Iraq* after seventeen years. The BISI Council is indebted to him for the critical role he has played in positioning *Iraq* as an internationally highly regarded academic Journal, distributed to over forty countries. Dr Jon Taylor will be taking on the role of Co-editor with Dr Michael Seymour.

Caroline Middleton has been assisting Professor Alastair Northedge on preparations for the *Archaeological Atlas of Samarra (Samarra Studies II)* and Helena Coffey has been assisting Dr Georgina Herrmann and Stuart Laidlaw on preparations for the publication of *Ivories from Nimrud VII: Ivories from SW11/12 and T10*.

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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.

Through an interim research grant, the BISI was able to support Mark Altaweel and Karen Radner with a grant to sponsor a geomorphologist to participate in a survey visit to develop the understanding and reconstruction of the palaeoenvironment of the Shahrizor region, which took place in September 2011 (NL 28).

The BISI Fieldwork and Research Committee has guidelines on the amount of funds it is able to provide for grants for out of cycle research grant applications. As there have been many interesting and strong grant applications to the BISI, the committee feels that it must ensure sufficient funds are available within its allocated budget for awards to be made to those applying for grants at the annual January deadline. In October 2011, Dr Jane Moon applied for funding for a travel grant for a preliminary visit to Iraq as precursor to establishing a new excavation project near Ur. The BISI Council and the BISI Appeal Committee have agreed to fund this project on an exceptional basis outside of the BISI research budget. It was agreed that this was a unique opportunity for UK based researchers to resume activity in Iraq.

Professor Hugh Kennedy and Dr Alison Gascoigne are hoping to work on the 'Old Basra Project' in 2012. They attended the 'New discoveries, new projects' conference in Erbil organised by the *Institut français du Proche-Orient* (IFPO) and Salahaddin University in collaboration with the State Board of Archaeology and Heritage (31 October-2 November 2011). The 'Old Basra Project' will involve surveying the ancient site and recording the (few) standing monuments and it is hoped that they will be able to start their project in Basra in the foreseeable future, working with Iraqi colleagues. The BISI will continue to look to promote collaborative projects with the Iraqi authorities.

PUBLICATION

We will maintain our commitment to ongoing publication of existing and previous projects sponsored by BISI. As mentioned Dr Georgina Hermann is actively working on *Ivories from Nimrud VII: Ivories from SW11/12 and T10* and work is ongoing on the *Archaeological Atlas of Samarra (Samarra Studies II)* by A. Northedge & D. Kennet. We expect to publish both these monographs in 2012. We await the submission of Stuart Campbell's work on Umm Dabaghiyah and a corpus of prehistoric Mesopotamian figurines by Ellen McAdam.

OUTREACH AND PUBLIC ENGAGEMENT

BISI's programme of regular lectures and day schools will continue: in February with the BISI Annual Mallowan Lecture by Professor Roger Matthews, an in memoriam for Rachel Maxwell-Hyslop FBA, entitled 'For Posterity: Hoards and Hoarding in the Ancient Near East'; in March with 'May your city drink water aplenty' a free BISI Study Day on Water in Ancient, Medieval and Modern Iraq in conjunction with the Department of History at the School of African & Oriental Studies (speakers Frans van Koppen, Dr Paul Collins, Professor Emilie Savage-Smith FBA and Professor Adel Sharif with performances by Andy Lowings of The Gold Lyre of Ur); also in March, 'Mesopotamia: the Sumerians of ancient Iraq' - a day school at the University of Glasgow Department of Adult Education in association with the BISI; in May the Christianity in Iraq IX Seminar Day; in June the BISI Bonham Carter Lecture by Jack Fairweather on 'A War of Choice: Lessons from Britain's War in Iraq 2003-9'; in August the National Youth Orchestra of Iraq (NYOI) performance at Greyfriars Kirk, Edinburgh (a Development Committee grant has been awarded); and in November 2012 Dr John Curtis FBA, OBE will give a lecture on 'From Babylon to Basrah: Protecting Iraqi Cultural Heritage'.

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The BISI is providing Development Grant funding for the following wide-ranging themes in 2011-2012: Dr Karen Radner & Dr Mark Altaweel for a Conference on new projects in the Sharizor Plain, December 2011; Dr Erica Hunter 'Christianity in Iraq IX Seminar Day', May 2012; Mr Michael Laird for the 'Mudhif Cultural Preservation Project'; Ms Sarah Panizzo/Gulan for 'The Jews of Kurdistan' event; Mr Paul McAlindin for a visit of the National Youth Orchestra of Iraq (NYOI) visit to UK in 2012; and Mr Sarook Akram S. Sarky for 'Planning for the Development of Nascent Ecotourism Industry in Kurdistan Region of Iraq – a Preliminary Stakeholder Workshop'.

In September 2013, the BISI will be co-sponsoring a major international conference on the legacy of Gertrude Bell CBE in collaboration with the British Academy. We have already invited a number of international scholars, who have agreed to participate. We look forward to working with the British Academy on this conference.

BISI offers members the choice of two journals – the BISI 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 700 members and subscribers.

APPEAL AND APPEAL EVENTS

BISI will continue its focus on its Appeal and associated programmes. The BISI Appeal Committee has taken on the added overall responsibility of fund raising for the entirety of BISI's work, to include the requirements for our eventual return to work in Iraq.

We were extremely fortunate to have Neil MacGregor, Director of the British Museum, give a lecture in aid of the BISI Appeal on 'Objects of History' in September 2011 at the British Academy (NL 28). We have just held an Appeal Event at the British Academy on 10 January 2012 with Khyam Allami performing on the 'ūd from his repertoire 'Resonance/Dissonance' and discussing the Sound of Iraq project. We will continue to arrange events and activities to raise funds for the BISI Appeal and welcome suggestions from members.

VISITING SCHOLARS PROGRAMME

Four scholars will be funded in 2011-2012 under our Visiting Scholars Programme. Two scholars who were in the UK in July 2011, Dr Akram Yahya and Dr Mohammed Mallalah, were the final BISI Visiting Scholars supported by the donation of Tony and Maureen Wheeler. They worked in libraries in London, particularly SOAS, researching the architecture of religious buildings in Mosul of the Ottoman and other periods. BISI student member Don Gomez provided invaluable on the ground mentoring and showed them how to use the libraries and more generally how to navigate themselves about London. Dr Lamia al-Gailani Werr was also very involved in their stay and BISI members Hameed and Gillian Abid kindly provided housing (see NL 28).

We were able to fund the participation of five Iraqis to a conference in Amman in September 2011, organised by TAARII (The American Academic Research Institute in Iraq), on "Iraq Under the Sanctions: Economic, Political, Social and Cultural Effects". The BISI funded Wamidh Omar Nadhmi (University of Baghdad), Asma Jameel Rasheed AbuNader (University of Baghdad), Faris K. Omar Nadhmi (University of Baghdad), Ahmed Ibraihi Ali Al-Alwash (former Deputy Governor of the Central Bank of Iraq); and Sheer Zad Ahmad Ameen al-Najjar (Salaheddein University). Council member Dr Glen Rangwala and the BISI Administrator both attended and participated in the conference (see NL 28).

In the autumn, the BISI sponsored the visit of Dr Fawziya Al-Maliky, Director of Heritage at State Board of Antiquities and Heritage, to enable her to make contact with heritage professionals in the UK. We are very grateful to both Sarah Buckingham of English Heritage and Catherine Leonard of the National Trust for being so very helpful and understanding. Dr Fawziya's visit was delayed for some time while the UK visa was arranged and many plans had to be re-drawn for her visit. The British Council IRAQ office provided crucial help to the BISI in facilitating the UK visa application. We could not have managed without the generous assistance of Dr Subhi Al-Azzawi as an expert volunteer in helping on all her visits and in helping to develop her UK programme.

**THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
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The BISI Visiting Scholars Committee provided an extraordinary interim grant in the summer to fund the trip to Erbil of David Juritz, violinist, to coach the National Youth Orchestra of Iraq prior to its performance in Bonn, Germany in October 2011.

BISI implemented stricter application procedures and recently established higher English language requirements for applicants. Members are encouraged to inform scholars based in Iraq regarding these grants, which provides one to two 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. We also 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 expect to support between 2-3 applicants annually. The committee also will support the participation of Iraqi scholars to major UK academic conferences with academic coverage that falls within the remit of the BISI. 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. We commenced operation on 1 July 2010 and the Institute operated as two charitable entities until 30 September 2010, when the unincorporated charity ceased operations.

Council will continue to review its governance procedures, including the broadening of its membership to reflect the Institute's widening remit and expanded objectives. At its next meeting, the Council will be reviewing a final version of a five-year corporate plan, which is being developed by Dr Eleanor Robson in consultation with the Chairmen of the various BISI sub-committees and the full Council.

FINANCIAL REVIEW

The accounts of the Institute for the year ended 30 June 2011 are attached to this report and 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 gain of £2,473,123. This included the transactions related to the arrangements with the British Museum detailed above for the donation by the Institute of certain ivories from Nimrud. The acquisition by the British Museum of a portion of the ivories is reflected in the rise in our investment funds and in the heritage assets noted on the Balance Sheet. We received £48,072 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 £26,433. We believe that our reserves are maintained at a satisfactory level for the current operation of the Institute. 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 the transfer of the Nimrud ivories heritage assets from the British Institute for the Study of Iraq Charitable Trust.

RESTRICTED FUNDS

There was a the high level of activity in the Iraqi Visiting Scholars programme, resulting in a net gain of £6,329 on restricted funds in the year before realised and unrealised gains and losses on

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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 market fluctuations and inflation on capital and income. After a review of a number of companies, the Finance Committee with the agreement of the BISI Council selected Barings Fund Managers Limited to handle its investments through its Targeted Return Fund for Charities. The choice of the investment managers will be closely monitored based on relative performance of the funds and administrative responsiveness.

The Finance Committee and Council is proposing to adopt the following

Investment Policy Statement

1. The statement is produced in accordance with section 15 of the Trustee Act.
2. The Trustees have agreed to delegate the investment of specified funds to Baring Asset Management.
3. The investment policy of The British Institute for the Study of Iraq (charity no. 1135395) is to seek to produce the optimal total return from its investment portfolio, with the target being the Consumer Price Index plus 5% on an annualised basis over rolling three year periods.
4. The Trustees wish to adopt a medium risk strategy. This should be achieved through a diversified portfolio of investments. At present this is held via the Target Return Common Investment Fund.
5. The investment manager should have regard to the suitability of investments pertaining to a charity and monitored by the Charity Commission.
6. The Trustees are willing to agree the widest range of investments as permitted by the Trustee Act 2000, with consideration to the aforementioned.
7. A review of the investments is to be provided by the investment manager to British Institute for the Study of Iraq's Finance Committee on the basis determined by the said committee.
8. The Finance Committee will undertake periodic reviews (every two or three years) of the investment performance and will contact other investment advisers during this review.

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. 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 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.

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- 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.

Council has complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission.

The following served as members of the BISI Council for all or part of the year ended 30 June 2011, as more fully explained below.

Dr Athem Al Sabti
Dr Teresa Bernheimer
Mr Iain D. Cheyne, CBE
Dr Paul Collins
Mr Peter Davies (*ex-officio*)
Professor Andrew George FBA
Dr Harriet Martin
Professor Roger Matthews
Professor Nicholas Postgate FBA
Dr Glen Rangwala
Dr Eleanor Robson
Professor Emilie Savage-Smith FBA
Dr Jon Taylor
Professor Charles Tripp

At the AGM in March 2011 Council member Dr Frances Reynolds stepped down from Council and Professor Charles Tripp and Dr Teresa Bernheimer were elected to Council. Professor Roger Matthews, BISI Chairman, Dr Eleanor Robson, BISI Vice-Chair, and Dr Jon Taylor, Chairman of the BISI Publications Committee were elected to Council, as key office holders.

The Report of Council also represents a Directors report as required by s417 of the Companies Act 2006. Advantage has been taken of the exemptions available to small companies in the preparation of this report.

BY ORDER OF THE COUNCIL



.....

Roger Matthews

Chairman



.....

J. Porter MacIver

Administrator



.....

I.D. Cheyne

Hon. Treasurer

Dated: 23 January 2012

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STATEMENT OF COUNCILS RESPONSIBILITIES

The members of Council (who are also directors of The British Institute for the Study of Iraq for the purposes of company law) are responsible for preparing the Councils' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, Council is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Council is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as Council is aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the members of Council have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Council is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
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**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
(GERTRUDE BELL MEMORIAL)
FOR THE YEAR ENDED 30 JUNE 2011**

We have audited the financial statements of The British Institute for the Study of Iraq for the year ended 30 June 2011 which comprise the Statement of Financial Activities, Summary Income and Expenditure Account, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Council of Management and auditors

As explained more fully in the Statement of Trustees' Responsibilities, the Council of Management (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Council of Management for the year for which the financial statements are prepared is consistent with the financial statements.

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**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
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(GERTRUDE BELL MEMORIAL)
FOR THE YEAR ENDED 30 JUNE 2011**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption in preparing the Trustees' Annual Report.



**Elizabeth Irvine (Senior Statutory Auditor)
For and on behalf WMT**

23 January 2012

**Chartered Accountants
Statutory Auditor**

Torrington House
47 Holywell Hill
St Albans
AL1 1HD

**THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
(GERTRUDE BELL MEMORIAL)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2011**

	Note	Un- Restricted Funds	Restricted Funds	Endow- ment Funds	Total Funds 2011	Total Funds 2010	<i>BISI trust 18 months to 30.9.10 For information purposes only</i>
		£	£	£	£	£	£
INCOME RESOURCES							
Incoming resources from generated funds:							
Voluntary income:							
Donations and subscriptions	2(a)	3,930,413	-	-	3,930,413	-	47,132
Appeal income	2(b)	4,000	44,072	-	48,072	-	37,684
Activities for generating funds:							
Investment income	2(c)	27,840	592	-	28,432	-	18,126
Royalties		-	-	-	-	-	511
		3,962,253	44,664	-	4,006,917	-	103,453
Incoming resources from charitable activities:							
Publication sales and copyright fees		14,006	-	-	14,006	-	18,756
Publication subventions		-	-	-	-	-	3,000
Total incoming resources		3,976,259	44,664	-	4,020,923	-	125,209
RESOURCES EXPENDED							
Charitable activities:							
Grants payable	3(a)	32,204	693	-	32,897	-	36,193
Other charitable activity costs	3(b)	42,154	37,375	-	79,529	-	96,898
Cost of publications	3(b)	15,061	-	-	15,061	-	20,259
Donations paid	3(c)	1,404,000	-	-	1,404,000	-	-
Governance costs	3(b)	16,313	-	-	16,313	-	10,863
Total resources expended		1,509,732	38,068	-	1,547,800	-	164,213
Net incoming/(outgoing) resources before other recognised gains		2,466,527	6,596	-	2,473,123	-	(39,004)
Gains/(losses) on revaluations and disposals of investment assets:							
Realised	5	(946)	(201)	6,447	5,300	-	(467)
Unrealised	5	23,064	(66)	(1,865)	21,133	-	32,628
		22,118	(267)	4,582	26,433	-	32,161
Net movement in funds		2,488,645	6,329	4,582	2,499,556	-	(6,843)
Reconciliation of funds							
Funds brought forward		-	-	-	-	-	320,841
		2,488,645	6,329	4,582	2,499,556	-	313,998
Funds transferred in	14	133,893	92,489	121,999	348,381	-	(313,998)
Total funds carried forward		2,622,538	98,818	126,581	2,847,937	-	-

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

The assets of the British Institute for the Study of Iraq charitable trust were transferred to this incorporated charity. The results of the trust for its final period are included here for information purposes only and do not represent comparatives for the corporate charity.

The assets of the Trust included publication stock and the stock was included in the transfer to the company. The Trust accounts did not include the value of the stock. This accounts for the difference between the funds transferred from the Trust to the Company.

**THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
(GERTRUDE BELL MEMORIAL)**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2011**

	Notes	2011 £	2010 £
Gross income from continuing operations		4,020,923	-
Total expenditure of continuing operations		(1,547,800)	-
Net income for the year before transfers and investment asset disposals		2,473,123	-
Transfer from endowment funds		-	-
Net income for the year before investment asset disposals		2,473,123	-
Loss on disposal of fixed asset investments		(1,147)	-
Net income for the year		2,471,976	-

Total income comprises £3,976,259 for unrestricted funds and £44,664 for restricted funds. A detailed analysis of income by source is provided in the Statement of Financial Activities.

Detailed analyses of expenditure are provided in the Statement of Financial Activities and Note 3.

Net income before investment asset disposals for the year of £2,473,123 comprises £2,466,527 net income of unrestricted funds and £6,596 of restricted funds, as shown in the Statement of Financial Activities.

The summary income and expenditure account is derived from the Statement of Financial Activities which together with the notes to the accounts provides full information on the movements during the year on all the funds of the Institute.

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(GERTRUDE BELL MEMORIAL)**

**BALANCE SHEET
AS AT 30 JUNE 2011**

	Note	2011		2010	
		£	£	£	£
FIXED ASSETS					
Heritage Assets - Nimrud Ivories settlement	4		1,326,000		-
Tangible Assets - Computer and equipment	4		822		-
Investments:					
Endowment fund	5		121,914		-
Other funds	5		<u>1,257,666</u>		-
			<u>2,706,402</u>		-
CURRENT ASSETS					
Stock of publications			34,383		
Debtors	6		22,178		-
Cash and deposits at bank	7		<u>101,212</u>		-
			157,773		-
CREDITORS: Amounts falling					
Due within one year	8		<u>16,238</u>		-
Net Current Assets			<u>141,535</u>		-
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>£ 2,847,937</u></u>		<u><u>£ -</u></u>
FINANCED BY:					
Unrestricted fund	13		2,622,538		-
Endowment fund (inc transfer from G Bell Fund)			126,581		-
Restricted funds	11		98,818		-
	12		<u><u>£2,847,937</u></u>		<u><u>£ -</u></u>

Approved by the Council and signed on its behalf:



Professor Roger Matthews – Chairman



I D Cheyne – Honorary Treasurer



J P MacIver – Administrator

Dated 23 January 2012

Charity Registration No. 1135395

Company Registration No. 06966984 (England and Wales)

**THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
(GERTRUDE BELL MEMORIAL)**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2011**

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 Companies Act 2006.
- 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 with the amount received.
- d) Grants are included in the accounts in the period to which they relate. Time related grants received in advance are treated as deferred income.
- e) Donated services and facilities are included at the value to the charity where this can be quantified. The value of the service provided by the volunteers has not been included in these accounts.
- f) Investments are carried at market value. Changes in market value are recognised in the Statement of Financial Activities in the year that they occur.
- g) Liabilities for expenditure are recognised in accordance with the accruals concept.

Support costs are allocated in full to expenditure incurred on charitable activities. The majority of costs are allocated on a pro-rated basis over the different activities undertaken by the institute, excluding activities which are financed by restricted funds. Support costs which are related to a specific activity are allocated to that activity in full. The Trustees consider this to be the most appropriate method of allocation.

- h) The ivories held by the British Museum were donated to the Institute and have been treated as heritage assets and included in the accounts at market value. No depreciation has been charged on these assets (see note 2) as they are considered to have an indefinite life.

Tangible fixed assets 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 or valuation less estimated residual value of each asset over its expected useful life, as follows;

Computer Equipment	3 years Straight line
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- i) Stock of publications is valued at the lower of cost and net realisable value.
- j) The institute participates in the Universities Superannuation Scheme (USS), a defined scheme which is contracted out of the State Second Pension (S2P). The assets of the scheme are held in a separate trustee administered fund. 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 BRITISH INSTITUTE FOR THE STUDY OF IRAQ
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**NOTES TO THE ACCOUNTS Continued
FOR THE YEAR ENDED 30 JUNE 2011**

2. INCOMING RESOURCES

	Unrestricted £	Restricted £	Endowment £	Total £
Grants and Donations				
Donation from BISI Trust	3,900,000	-	-	3,900,000
Other donations	880	-	-	880
Subscriptions from members	19,510	-	-	19,510
Gift Aid – recoverable	523	-	-	523
Provision of office facilities and rent in kind	9,500	-	-	9,500
Total Grants and Donations	<u>3,930,413</u>	<u>-</u>	<u>-</u>	<u>3,930,413</u>

Under a deed of transfer dated 01.07.2010 the British Institute for the Study of Iraq (Charity no. 219948) transferred all its assets and liabilities to the newly incorporated entity 'The British Institute for the Study of Iraq' (Charity 1135395), a company limited by guarantee registered in England and Wales no. 6966984. The former unincorporated charity wound up its affairs as of 30 September 2010 and all the assets were transferred to the new entity. The former charity held a collection of ivories from Nimrud, received from the Iraqi authorities as part of the division of the finds during the excavations by Sir Max Mallowan. At the time of the transfer of assets in 2010, these ivories were on deposit at the British Museum. They were referred to in the previous Charity's recent annual reports and accounts under accounting policies. The ivories were originally valued in 2003 and re-valued in 2009 with a valuation of £3,900,000 and the incorporated charity held title to these heritage assets, which have been fully brought into the accounts.

Appeal Income

	£	£	£	£
Wheeler donation	4,000	36,000	-	40,000
Other appeal donation	-	5,773	-	5,773
Gift Aid - recoverable	-	131	-	131
Other appeal income (including events)	-	2,168	-	2,168
Total Appeal Income	<u>4,000</u>	<u>44,072</u>	<u>-</u>	<u>48,072</u>

Investment Income

	£	£	£	£
Dividend on COIF, M&G and Barings investments	27,773	225	-	27,998
Bank of COIF deposit interest	67	367	-	434
Total Investment Income	<u>27,840</u>	<u>592</u>	<u>-</u>	<u>28,432</u>

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

**THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
(GERTRUDE BELL MEMORIAL)**

**NOTES TO THE ACCOUNTS Continued
FOR THE YEAR ENDED 30 JUNE 2011**

3. RESOURCES EXPENDED

**2011
£**

a) Costs of Charitable Activity – Grants payable

BISI made a number of grants in the year (16 in 2010/2011)

Research, travel and conference grants	18,477
Pilot Project grant	4,500
Development grants	3,995
Publications grant	7,000
Returned grants	(1,768)
	32,204

Research, Travel and Conference and Fieldwork Grants

Unrestricted Research Grants were made to 10 individuals in 2010/11

The unrestricted grants awarded were as follows:-

Noorah Al-Gailani – ‘Documentation of the material culture of two Qadiri Sufi Shrines in Baghdad and Aqra’	1,600
Khyam Allami – ‘Sound of Iraq’ – SOI Project	1,000
Hannes Artens – ‘The PKK of Iraqi Kurdistan – The Politics of Sanctuary Ethic Alliances and inter-ethnic Conflict’	3,450
Dr Elaine Crawley – ‘Doing Prison Work in Kurdistan: Challenges, Impacts and Role Development’	3,860
Dr Derek Kennet – ‘Partho-Sasanian – Early Islamic Trade between Iraq and South India’	703
Dr John MacGinnis – Ziyaret Tepe Archaeological Project	1,000
Toby Matthiesen – ‘The Shia of Saudi Arabia: Identity Politics, Sectarianism and the State’	1,800
Jeffery & Jocelyn Orchard – ‘The Hajar Project, Oman: Ancient ‘Aflaj Research Programme’	2,155
Dr Nicole Brisch – ‘Old Babylonian Satukku Texts from Nippur at the Oriental Institute, Chicago’	2,909
	18,477

BISI Pilot Project Grant

Professor Hugh Kennedy – Pilot Project ‘Old Basra Project’

	4,500
Total Research Grants	22,977

Development Grants

Unrestricted development grants were made to 5 individuals or institutions

Paul MacAlindon, NYOI – National Youth Orchestra of Iraq – Erbil Summer School	1,000
Dr Erica Hunter – Christianity in Iraq study Day VIII (2011)	1,000
Michelle de Gruchy & Kristen Hopper ‘Iraq: Archaeology, Cultural Heritage and Conflict’	495
Katie Billotte – Conference Grant ‘Eight Years in Babylon: Classics and the Iraq War Eight Years On’	500
Richard Pendry ‘Reporters in Iraq: sub-contracting news gathering’ – editorial assistance	1,000
Total Development Grants awarded	3,995

Less: Development Grant funds returned de Grunchey/Hopper	(303)
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Total development Grants expenditure	3,692
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Unrestricted Publications Grants were made to 1 individual

Dr Georgina Herrmann – <i>Ivories from Nimrud</i> VII	7,000
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Total Unrestricted Grants Payable	32,204
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In addition to the grants BISI funded 3 Iraqi scholars during 2010/11

Visiting Scholars Grants (Restricted Funds)

Katie Billotte – Visiting Scholars Grant – ‘Eight Years on in Babylon: Classics and the Iraq War Eight Years On’ (Travel of Iraqi Scholar)	693
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**THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
(GERTRUDE BELL MEMORIAL)**

**NOTES TO THE ACCOUNTS Continued
FOR THE YEAR ENDED 30 JUNE 2011**

	Note	Working Fund directly attributed to costs £	Restricted £	Governance £	2011 Total £
b) Analysis of other Charitable Activity costs: (including support costs)					
i. Directly allocated costs:					
London					
Visiting Scholars expenditure		-	28,718	-	28,718
Purchases for Iraq & appeal expenditure		-	5,594	-	5,594
London activities and lecture expenditure		2,070	149	-	2,219
PR and newsletter expenses		2,120	-	-	2,120
Total London Expenditure		4,190	34,461	-	38,651
Other Direct Costs					
Printing Annual Report		-	-	374	374
Publication & Journal costs		15,061	-	-	15,061
Total Other Direct Costs		15,061	-	374	15,435
ii. Support costs allocated to activities:					
London office administration salary & pension	9	26,226	2,914	-	29,140
Office expenditure		2,005	-	-	2,005
Rent and service charges		9,500	-	-	9,500
Bank and credit card charges		233	-	-	233
Auditors remuneration		-	-	3,875	3,875
Accountancy (including support)		-	-	2,600	2,600
Consultancy costs		-	-	400	400
Legal fees – deed of transfer		-	-	7,962	7,962
Council & Committee meetings		-	-	506	506
Council members' travel expenses		-	-	247	247
Depreciation		-	-	349	349
Total Support Costs		37,964	2,914	15,939	56,817
Total Resources Expended		57,215	37,375	16,313	110,903

The auditor's remuneration for the year amounted to £4,000.

**THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
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**NOTES TO THE ACCOUNTS Continued
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c) Donations Paid

The Council of The British Institute for the Study of Iraq signed a memorandum of understanding with the British Museum, that detailed the donation by the charity of certain specific ivories totalling £1,404,000 in value in consideration of the care the Museum had taken in conserving these valuable heritage assets for over two decades. The Museum was able to raise funds through its 'Nimrud Ivories Appeal' to acquire specific ivories totalling £1,170,000 in value from the Institute and the sixty-five ivories, valued at £1,326,000 have been retained and are noted in the year end 2011 accounts. As part of the arrangements the British Museum will continue to take care of the remaining ivories, which will now be covered under UK government indemnity against loss or damage.

4. TANGIBLE ASSETS

	Computer and Equipment £	Total £
COST:		
Transferred from BISI Trust	3,489	3,489
Additions in the year	683	683
Carried forward at 30 June 2011	4,172	4,172
 DEPRECIATION:		
Transferred from BISI Trust	3,001	3,001
Charge in year	349	349
Carried forward at 30 June 2011	3,350	3,350
 NET BOOK VALUE:		
At 30 June 2011	822	822
 Net book value transferred from BISI Trust	 488	 488

Heritage Assets	Nimrud Ivories Settlement	Total
Movements in the year		
Donation from BISI Trust	3,900,000	3,900,000
Donated to the British Museum	(1,404,000)	(1,404,000)
Sold to the British Museum	(1,170,000)	(1,170,000)
Carried forward at 30 June 2011	£1,326,000	£1,326,000

Further information concerning the Nimrud Ivories is included in notes 2 and 3(c) above.

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**NOTES TO THE ACCOUNTS Continued
FOR THE YEAR ENDED 30 JUNE 2011**

5. INVESTMENTS

	Cost	Market Value
	£	£
Endowment Fund		
Gertrude Bell Memorial		
Barings Targeted Return Fund	123,778	121,914
Total Endowment Fund	<u>123,778</u>	<u>121,914</u>
Restricted Funds		
Bonham Carter Lecture Fund		
Barings Targeted Return Fund	2,330	2,295
Mallowan Fund		
Barings Targeted Return Fund	2,125	2,093
Total Restricted Funds	<u>4,455</u>	<u>4,388</u>
Unrestricted Funds		
Hicks Legacy Fund		
Income shares in Charities Official Investment Funds	39,000	34,297
Disposal	(39,000)	(34,297)
Total Hicks Legacy Fund	<u>-</u>	<u>-</u>
Working Fund		
Barings Targeted Return Fund	<u>1,230,215</u>	<u>1,253,278</u>
Total Unrestricted Funds	<u>1,230,215</u>	<u>1,253,278</u>
Total endowment funds	123,778	121,914
Total restricted funds	4,455	4,388
Total unrestricted funds	<u>1,230,215</u>	<u>1,253,278</u>
Total Investments	<u>1,358,448</u>	<u>1,379,580</u>

MOVEMENTS IN INVESTMENT ASSETS

	Cost	Market Value
Transferred from BISI Trust	166,302	219,213
Disposals	(166,302)	(224,513)
Acquisitions	1,358,448	1,358,448
Increase/(decrease) in valuation	-	21,132
Realised gains/(loss)	-	5,300
	<u>£ 1,358,448</u>	<u>£ 1,379,580</u>

All investments were held in the UK.

Proceeds from the disposal of the Hicks Legacy shares were not further reinvested by the year end.

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**NOTES TO THE ACCOUNTS Continued
FOR THE YEAR ENDED 30 JUNE 2011**

6. DEBTORS

	Unrestricted	Restricted	Total
	£	£	£
Tax recoverable	523	131	654
VAT recoverable	585	-	585
Subscription income due	3,570	-	3,570
Investment income due	11,600	37	11,637
Grants repayable	1,681	-	1,681
Other debtors and prepayments	4,051	-	4,051
	<u>22,010</u>	<u>168</u>	<u>22,178</u>

Refer to note 14 for comparative debtors transferred from old entity

7. CASH AND DEPOSITS AT BANK

	Total
	£
Cash and deposits	<u>101,212</u>

Refer to note 14 for comparative debtors transferred from old entity

8. CREDITORS

	Unrestricted	Restricted	Total
	£	£	£
Amounts falling due within one year:			
Grants payable	7,100	-	7,100
London Office	1,645	-	1,645
Accruals and other creditors	7,000	493	7,493
	<u>15,745</u>	<u>493</u>	<u>16,238</u>

Refer to note 14 for comparative debtors transferred from old entity

9. EMPLOYEES

	9 Months
	£
The Institute employed one part-time employee in the period. The remuneration was as follows:	
Salaries (75% of full time)	23,576
Social Security	1,788
Pension Contributions (see below)	<u>3,776</u>
	<u>29,140</u>
Restricted expenditure (10%)	2,914
Unrestricted (90%)	<u>26,226</u>
	<u>29,140</u>

There were no employees that earned in excess of £60,000 during the year.

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

Because of the mutual nature of the scheme, the scheme's assets are not hypothecated to individual institutions and a scheme-wide contribution rate is set. The Institute 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 Statement of Financial Activities represents the contributions payable to the scheme in respect of the accounting period.

The latest triennial actuarial valuation of the scheme was at 31 March 2008. 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 actuary also carries out a review of the funding level each year between triennial valuations and at 31 March 2010 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). The next formal triennial actuarial valuation is due as at 31 March 2011.

At 31 March 2011 USS had over 135,000 members and the Institute had 1 active member participating in the scheme. There were no outstanding contributions at the balance sheet date. The contribution rate payable was 16% of pensionable salaries.

10. RELATED PARTY TRANSACTIONS

The Trustees and Committee members were paid a total of £246 in travelling expenses. No Trustees received remuneration in the year.

Professor Andrew George (Trustee from December 2009) received an honorarium as co-editor of the journal 'Iraq' totalling £750.

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**NOTES TO THE ACCOUNTS Continued
FOR THE YEAR ENDED 30 JUNE 2011**

11. RESTRICTED INCOME FUNDS

	Appeal & Fund for Iraq £	Mallowan Fund £	Bonham Carter Lecture Fund £	Total £
Income:				
Donations and subscriptions	41,773	-	-	41,773
Appeal	2,168	-	-	2,168
Gift Aid – Appeals	131	-	-	131
Investment Income	367	107	118	592
	44,439	107	118	44,664
Expenditure:				
Direct Charitable Expenditure	(37,919)	(149)	-	(38,068)
Net incoming resources before valuations and investment assets disposals	6,520	(42)	118	6,596
Gains/(Losses) on revaluations and disposal of investment assets:				
Unrealised	-	(31)	(35)	(66)
Realised	-	(96)	(105)	(201)
Net movement in funds	6,520	(169)	(22)	6,329
Fund balance brought forward	-	-	-	-
Funds transferred from BISI Trust	86,332	2,665	3,492	92,489
Fund balance carried forward	92,852	2,496	3,470	98,818

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 14th 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 in Iraq 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 therefore to the trustees from time to time of 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 DBE. 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.

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**NOTES TO THE ACCOUNTS Continued
FOR THE YEAR ENDED 30 JUNE 2011**

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 assistance to the heritage sector in Iraq. These funds are now all amalgamated into the restricted 'Appeal & Fund for Iraq' and are used for scholarships for the purposes as set out in our Appeal.

12. ANALYSIS OF TOTAL FUNDS

	Endow- ment Fund £	Working Fund un- restricted £	Appeal & Fund for Iraq £	Mallowan Fund £	Bonham Carter Lecture Fund £	Total £
Investments	121,914	1,253,278	-	2,093	2,295	1,379,580
Heritage assets	-	1,326,000	-	-	-	1,326,000
Tangible fixed assets	-	822	-	-	-	822
Stock	-	34,383	-	-	-	34,383
Debtors	-	22,010	131	19	18	22,178
Cash and deposits at bank	-	38,179	63,033	-	-	101,212
Creditors	-	(15,745)	(493)	-	-	(16,238)
Inter-fund transfers	4,667	(36,389)	30,181	384	1,157	-
Balance of funds at 30 June 2011	126,581	2,622,538	92,852	2,496	3,470	2,847,937

13. UNRESTRICTED FUNDS

	Total £
Transferred from BISI Trust	133,893
Realised and unrealised gains and losses	22,118
New incoming resources	2,466,527
Balance carried forward	<u>2,622,538</u>

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

The unrestricted funds are available to be spent for any purpose of the charity.

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**NOTES TO THE ACCOUNTS Continued
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14. ANALYSIS OF FUNDS TRANSFERRED FROM BISI TRUST

	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
Heritage assets	-	-	-	-	-	-
Tangible fixed assets	-	487	-	-	-	487
Stock	-	34,383	-	-	-	34,383
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 transfers	4,667	(29,941)	23,772	445	1,057	-
	<hr/>					
Funds transferred	121,999	133,893	86,332	2,665	3,492	348,381

**THE BRITISH INSTITUTE FOR THE STUDY OF IRAQ
(Gertrude Bell Memorial)**

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