

ANNUAL MEMBERSHIP / SUBSCRIPTION TO IRAQ

The journal *Iraq* is published annually, in December, and is sent post-free to members of the School. Members also receive the Annual Report & Accounts and invitations to (at least) two lectures per annum, in London. The 1995 membership subscription is £25.00 or U.S.\$45.00. Please make cheques payable to the British School of Archaeology in Iraq and send (with name and address) to the Secretary, British School of Archaeology in Iraq, 31-34 Gordon Square, London WC1H 0PY. If paying into our Giro account (no. 00 344 6255), please add £2.50 to your remittance to cover charges. There is a special subscription rate of £10.00 for students accredited in the U.K.: applications may be obtained from the Secretary.

PUBLICATIONS

School publications (except for *Iraq* and *Iraq Archaeological Reports*) are now distributed by Oxbow Books, Park End Place, Oxford OX1 1HN, from whom they should be ordered direct. *Iraq* 1-50 have been transferred to Swets Backsets Department, Heereweg 347, P.O.Box 810, 2160 SZ Lisse, Holland, from whom they may be obtained direct. *Iraq* 51ff are available direct from the School. *Iraq Archaeological Reports* are distributed by La Haule Books, West Lodge, La Haule, Jersey, Channel Islands.

BRITISH SCHOOL OF ARCHAEOLOGY IN IRAQ

(Gertrude Bell Memorial)

31 - 34 GORDON SQUARE, LONDON WC1H 0PY

(Reg. Charity No 219948)

Report & Accounts
for the year ended
31st March, 1994

THE SIXTY - FIRST ANNUAL GENERAL MEETING OF THE SCHOOL WILL BE HELD IN THE ROOMS OF THE **BRITISH ACADEMY**, 20 - 21 CORNWALL TERRACE, LONDON, NW1, ON **WEDNESDAY, 7TH DECEMBER, 1994**, AT 5.PM, TO HEAR DR ANDREW GEORGE, TO CONSIDER THE ACCOUNTS, THE BALANCE SHEET AND THE REPORTS OF THE COUNCIL AND THE AUDITORS; TO ELECT MEMBERS OF THE COUNCIL; TO APPOINT AN AUDITOR AND FOR ANY OTHER BUSINESS WHICH MAY PROPERLY BE TRANSACTED.

BEFORE THE MEETING THERE WILL BE A MEETING OF THE COUNCIL.

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31 - 34 Gordon Square, London WC1H 0PY

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D. COLLON, M.A., PH.D., F.S.A.

IN IRAQ

DIRECTOR OF THE BRITISH ARCHAEOLOGICAL EXPEDITION
TO IRAQ

R. J. MATTHEWS, B.A., PH.D.

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Faculty of Archaeology and Anthropology, Cambridge University

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PROFESSOR D. J. WISEMAN,

O.B.E., M.A., D.LITT., F.B.A., F.S.A.

*Member of Executive Committee

REPORT OF THE COUNCIL

The Council records with deep regret the death on 21st November 1993 of Lady Mallowan, who will be greatly missed. An obituary by Professor David Oates was published in *Iraq* LV and it was agreed that the School and the Institute of Archaeology, University College London should co-host a memorial lecture in Summer 1994.

The Annual General Meeting was held on Wednesday, 1st December 1993. At this meeting, Professor Donald Wiseman was elected President to succeed Lady Mallowan. Following the meeting, Dr Joan Oates lectured on "Northern Light on the Origins of Civilization: Recent 4th Millennium Excavations at Tell Brak".

The eleventh Bonham Carter Memorial lecture was given on 9th June 1993 by Dr Stephanie Dalley on "The Hanging Gardens of Old Babylon".

Mr Muzahem Mahmud was able to visit London in June 1993 to give a lecture on his discovery of the royal tombs at Nimrud and to attend the conference on the furniture of Western Asia held at the Institute of Archaeology.

Unfortunately, hopes of moves towards a resumption of some research activity in Iraq by members of the School have come to nothing. School staff have been unable to make even brief curatorial visits to Baghdad during the year, following a firm recommendation from the British Academy, acting on Foreign Office advice. Apart from a meeting with Dr Mu'ayyad Damerji (Iraqi Director-General of Antiquities) at the Leiden Rencontre in July, intermittent and indirect contact with Baghdad has been maintained mainly through the good offices of third parties, through whom we have received unofficial reports that the School premises, including the library, remain unharmed in spite of deteriorating conditions in Baghdad.

The School's *Lost Heritage, Fascicle 2*, an illustrated catalogue of antiquities stolen from Iraq's museums in the aftermath of the Gulf War, was published in July 1993 and has been widely distributed. It was well received in Baghdad and was alluded to in the formal announcement of a conference to be held in Baghdad in December 1994, on the theme of stolen antiquities.

The Director, Dr Roger Matthews, has continued work on his *Prehistory of Mesopotamia* and has written various articles on Mesopotamian archaeology in addition to contributing a study of clay sealings to *Abu Salabikh Excavations* vol.4. He was given a month's leave of absence to act as Field Director for a first season of renewed excavations (under the overall direction of Dr Ian Hodder) at Çatal Hüyük in Turkey in Summer 1993. He also joined the Saar excavations for two weeks in Spring 1994 before resuming excavations at Tell Brak where he has been appointed Field Director, with Professor David Oates remaining as Director of the Expedition.

The Secretary-Librarian, Miss Helen McDonald, has continued her research on Nimrud pottery and has set up a database for all Nimrud objects other than ivories (which are being dealt with separately) and has continued to work on the Brak final report. Miss McDonald also joined the Brak excavations in Spring 1994.

As we are prevented from carrying out fieldwork within Iraq, Tell Brak has been adopted as the School's main field project for the next three years, with Dr Matthews as Field Director. In Spring 1994, work was carried out in a hitherto unexcavated area, the major N.W. spur (HS), where a long sequence of occupation from the early Uruk to Akkadian periods, spanning at least 1500 years before

c.2400 B.C., was revealed. Work consisted of surface collection, surface scraping and excavation together with micromorphological and environmental sampling. In Trench HS1, features and pottery of Middle Uruk date were found but the most significant find was a collection of clay sealings with cylinder seal impressions; these are among the earliest known cylinder seal impressions from anywhere in the Near East, possibly pre-dating any from southern Mesopotamia. In Trench HS2, 130 sealings with cylinder seal impressions were found in pits containing burnt material; they are dated by associated pottery to the early Ninevite 5 period; some scenes and motifs show strong connections with southern Mesopotamia, thus furnishing important evidence of north-south contact. In Trench HS3, a spectacular hoard of Akkadian artefacts was found in a pot placed under a stone flooring slab: a gold plaque with crossed lions in relief; a lapis Anzu figure with frit head and gold mask; a lapis double bull figurine; a silver lamb and many rings and ingots; cornelian beads and copper rings. In Area HP, a prominent spur on the western limits of the tell, over 300 clay sealings with Akkadian seal impressions were found; motifs include scenes of war, banquets, mythical animals and geometric designs. In Area HN, an area of 2nd millennium occupation, excavations were begun with the aim of elucidating (currently much debated) issues concerning the nature of late 3rd and early 2nd millennium settlement patterns in this region of north-east Syria.

Support was again given to the London-Bahrain Archaeological Expedition's excavations at Saar where the fifth season ran from January to May 1994. Work was concentrated in four areas: (i) Work on the temple was completed and the final report is now being prepared for publication. Samples from the deep sondage below the temple yielded a date of c. 2,370 B.C. for the first human activity at Saar, showing that it is one of the earliest Dilmun sites on Bahrain, contemporary with City I at the Bahrain Fort. (ii) The road running east from the temple, identified in 1993, was traced down the flanks of the mound and further houses were explored in this area. (iii) North of the temple, work continued on some well-preserved non-standard early houses. (iv) To the south of the temple, House 53 was found to include a number of storerooms or workshops. One of these yielded a sherd from a storage jar of Indus Valley type. This part of the site is providing useful information on the final phase of the settlement. A further season of work at Saar is scheduled to begin in February 1995.

During the year, the School published volume 4 of *Abu Salabikh Excavations*, entitled "The 6G Ash-Tip and its contents: cultic and administrative discard from the temple?", edited by Dr A.R.Green. In the series *Iraq Archaeological Reports*, Mr Tony Wilkinson's "Settlement Development in the North Jazira, Iraq" is in press and will shortly be followed by Mr Warwick Ball (*et al.*)'s "Zummar vol. 1" and Dr Robert Killick's "Tell Mohammed Arab: the Ninevite 5 sounding".

Once again, awards were made for 1993/94 to assist research outside Iraq on primary material relevant to Mesopotamian archaeology, history and languages. These included: Miss Amanda Brady to assist Dr Herrmann with the publication of the Acropolis ivories from Nimrud; Miss Jessica Hallett to attend a seminar on the contribution of Islamic culture to the maritime silk route and to examine Basran ceramics in China; Dr Erica Hunter to complete her study of incantation bowls in the British Museum; Dr John MacGinnis to copy and edit Neo-Babylonian legal depositions from Sippar in the British Museum; Mr Robert Mason to study collections of Early Islamic glazed pottery in Paris, New York and Chicago; Dr Donald Matthews to study 3rd millennium seal impressions from the 1930s Danish expedition to Hama; Mr Digby Stevenson to fund the construction of a working model based on the remains of a ballista found at Hatra, with a view to elucidating certain technological aspects of Roman wide-framed catapults.

The impact of the situation in Iraq continues to be reflected in the attached accounts. As agreed with the British Academy, their grant has been reduced once again and the resulting deficits have been offset against the reserve for publications created when the School's activities were abruptly curtailed. Expenditure, in particular the cost of the journal *Iraq*, has been tightly controlled whilst prudent management of the School's assets continues to produce satisfactory returns.

D. OATES
Chairman

L. GLYNNE DAVIES
Secretary

G.J. WARREN
Hon. Treasurer

BRITISH SCHOOL OF ARCHAEOLOGY IN IRAQ
(GERTRUDE BELL MEMORIAL)

BALANCE SHEET AT 31 MARCH 1994

| 1993 £ | | 1994 £ | | 1993 £ | INVESTMENTS (at cost) | 1994 £ | £ |
|-----------------|--|-----------------|---------|-----------------|--|-----------|-----------------|
| 8,200 | ENDOWMENT FUND | 8,200 | | 8,200 | ENDOWMENT FUND | | 8,200 |
| | BONHAM CARTER LECTURE FUND | | | 3,324 | BONHAM CARTER LECTURE FUND | | 3,324 |
| | Balance at 1 April 1993 | 3,346 | | 2,552 | MALLOWAN FUND | | 2,552 |
| | Add: investment income | 386 | | | WORKING FUND | | 121,635 |
| | Less: expenditure | 3,732 | 3,582 | 113,668 | SPECIAL PUBLICATIONS AND EXCAVATIONS FUND | | 64,451 |
| 3,346 | | (150) | | 64,451 | TOTAL INVESTMENTS | | 200,162 |
| | MALLOWAN FUND | | | 192,195 | INCOME TAX RECOVERABLE | | 4,981 |
| | Balance at 1 April 1993 | 2,521 | | 1,809 | DEBTORS | | 3,020 |
| | Add: investment income | 248 | | | BALANCES AT BANK | | |
| 2,521 | | | | | On current account | 8,275 | |
| | WORKING FUND | 2,769 | 111,577 | 4,207 | On deposit account | 16,786 | |
| 111,577 | | | | | | | 25,061 |
| | SPECIAL PUBLICATIONS AND EXCAVATIONS FUND | | 65,108 | | CASH IN HAND | | 4 |
| 65,108 | | | | | | | |
| 9,085 | RESERVE FOR RENEWAL OF VEHICLES | | 3,104 | | | | |
| 40,000 | RESERVE FOR PUBLICATIONS | | 26,740 | 43,419 | | | |
| 1,898 | CREDITORS | | 12,148 | 105 | | | |
| <u>£241,735</u> | | <u>£233,228</u> | | <u>£241,735</u> | | | <u>£233,228</u> |

D. OATES
G.J. WARREN

Chairman
Hon. Treasurer

PRIDIE BREWSTER
Chartered Accountants
Registered Auditors

London, 28th July 1994

BRITISH SCHOOL OF ARCHAEOLOGY IN IRAQ
(GERTRUDE BELL MEMORIAL)

WORKING FUND

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 1994

| 1993 | | 1994 | | 1993 | | 1994 |
|-----------------|-----------------------------|----------------|---|---------------------------|-----------------------|---------------|
| £ | | £ | £ | £ | | |
| | LONDON EXPENDITURE | | | 16,793 | SUBSCRIPTIONS | 16,603 |
| 20,492 | Journal | 12,706 | | | | |
| <u>22,318</u> | Office | <u>23,644</u> | | 113 | SALES OF JOURNAL | 147 |
| 42,810 | | 36,350 | | 80,000 | BRITISH ACADEMY GRANT | 60,000 |
| 8 | BAGHDAD EXPENDITURE | | | | GERTRUDE BELL TRUST | 3,506 |
| 19,023 | Staff | 39,364 | | 294 | VARIOUS DONATIONS | 155 |
| (15,973) | Rent | 5,997 | | 12,680 | DIVIDENDS | 14,929 |
| 6,296 | House and school | — | | 186 | PROFIT ON INVESTMENT | — |
| | Fellowships and | | | 3,845 | INTEREST | 1,143 |
| 12,412 | visiting scholars | 8,484 | | | DEFICIT FOR YEAR | |
| 40 | Library | <u>44</u> | | (transferred from Reserve | | |
| 21,798 | | 53,889 | | for Publications) | | 2,237 |
| | PREPARATION OF PUBLICATIONS | 6,602 | | | | |
| 4,779 | | | | | | |
| | TRANSFER TO RESERVE FOR | | | | | |
| 40,000 | PUBLICATIONS | — | | | | |
| | LOSS ON INVESTMENTS | 1,879 | | | | |
| | | | | | | |
| 4,524 | SURPLUS FOR THE YEAR | — | | | | |
| | | | | | | |
| <u>£113,911</u> | | <u>£98,720</u> | | <u>113,911</u> | | <u>98,720</u> |

BRITISH SCHOOL OF ARCHAEOLOGY IN IRAQ
(GERTRUDE BELL MEMORIAL)

SPECIAL PUBLICATIONS AND EXCAVATIONS FUND
INCOME AND EXPENDITURE FOR THE YEAR TO 31 MARCH 1994

| 1993 | | 1994 | | 1993 | | 1994 |
|----------------|-------------------------|----------------|---|---------------------------|------------------------------------|----------------|
| £ | | £ | £ | £ | | £ |
| | EXCAVATIONS EXPENDITURE | | | | GRANTS FOR EXCAVATIONS | |
| 21,000 | Tell Brak | 22,000 | | 6,000 | Tell Brak, British Academy | 5,000 |
| 2,500 | Saar | <u>2,500</u> | | | | |
| <u>23,500</u> | | 24,500 | | | GRANTS FOR PUBLICATIONS | |
| | | | | | AND EXCAVATIONS | |
| 6 | SPECIAL PUBLICATIONS | 10,288 | | 26,564 | Museum of Fine Arts: San Francisco | 5,161 |
| | | | | 3,161 | SALES | 6,782 |
| 121 | LOSS ON INVESTMENTS | — | | 6,038 | INVESTMENT INCOME | 6,822 |
| 2,583 | SURPLUS FOR THE YEAR | — | | | DEFICIT FOR YEAR | |
| | | | | (transferred from Reserve | | |
| | | | | for Publications) | | 11,023 |
| | | | | | | |
| <u>£41,763</u> | | <u>£34,788</u> | | <u>£41,763</u> | | <u>£34,788</u> |

BRITISH SCHOOL OF ARCHAEOLOGY IN IRAQ
(GRTRUDE BELL MEMORIAL)

INVESTMENTS 31 MARCH 1994

| | £ | Cost £ | Market Value £ |
|--|----------|-----------|-------------------|
| ENDOWMENT FUND | | | |
| Income shares in Charities Official Investment Fund | 8,149 | £8,200 | £52,793 |
| | | 1993 | £48,689 |
| BONHAM CARTER LECTURE FUND | | | |
| Treasury 12 $\frac{3}{4}$ % Stock, 1995 | 3,000 | £3,324 | £3,314 |
| | | 1993 | £3,466 |
| MALLOWAN FUND | | | |
| Treasury 9% Stock, 1994 | 2,507 | £2,552 | £2,564 |
| | | 1993 | £2,628 |
| SPECIAL PUBLICATIONS AND EXCAVATIONS FUND | | | |
| Treasury 10% Stock, 1994 | ✓ 20,000 | 20,032 | 20,175 |
| Treasury 10% Stock, 1994 | ✓ 15,000 | 15,612 | 15,131 |
| Treasury 12 $\frac{3}{4}$ % Stock, 1995 | 26,000 | 28,807 | 28,722 |
| | | £64,451 | £64,028 |
| | | 1993 | £66,794 |
| WORKING FUND | | | |
| Treasury 9% Stock, 1994 | 25,000 | 25,025 | 25,570 |
| Treasury 10% Stock, 1994 | ✓ 30,000 | 31,224 | 30,262 |
| Treasury 12 $\frac{3}{4}$ % Stock, 1995 | 5,000 | 5,540 | 5,523 |
| Exchequer 13 $\frac{3}{4}$ % 1996 | 20,000 | 23,686 | 22,725 |
| Exchequer 13 $\frac{3}{4}$ % 1996 | 30,000 | 36,160 | 34,075 |
| | | £121,635 | £118,155 |
| | | 1993 | £115,047 |

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

FIXED ASSETS

The cost of fixed assets is written off in the year of acquisition. The cost of motor vehicles is set against the Accumulated Reserve for the Renewal of Motor Vehicles.

FOREIGN CURRENCY

At the year end foreign currency holdings are converted at the rate ruling at the balance sheet date. Transactions during the year are shown at the average rate for the year.

STOCKS

Publication and stationery stocks are not brought into account because they are considered to be immaterial, but are written off in the year in which the expense is incurred.

GRANTS, DONATIONS AND SUBSCRIPTIONS

Grants, donations and subscriptions have been accounted for on a received basis.

CASH FLOW STATEMENT

The School has taken advantage of the exemption in Financial Reporting Standard No. 1 from producing a cash flow statement.

2. STATEMENT OF RESPONSIBILITIES OF THE COUNCIL OF MANAGEMENT

The School's constitution requires the Council of Management to prepare a Balance Sheet and Income and Expenditure Account for each financial year.

In preparing these accounts in accordance with generally accepted accounting principles the Council should:

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

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

REPORT OF THE AUDITORS TO THE MEMBERS OF
THE BRITISH SCHOOL OF ARCHAEOLOGY IN IRAQ

We have audited the financial statements on pages 7 to 10 which have been prepared under the historical cost convention and the accounting policies set out above

RESPONSIBILITIES OF THE COUNCIL AND AUDITORS

As described in note 2 to the accounts, the Council is responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

BASIS OF OPINION

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements, and of whether the accounting policies are appropriate to the School's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Where we have been unable to obtain independent confirmation of the completeness of the transactions in Iraq, and of subscriptions and publication sales, we have accepted assurance from the Chairman and Treasurer that all have been reflected in the records.

QUALIFIED OPINION ARISING FROM LIMITATION IN AUDIT SCOPE

Except for any adjustments that might have been found to be necessary had we obtained independent confirmation of the above items, in our opinion the financial statements give a true and fair view of the state of the School's affairs at 31st March 1994 and of its deficit for the year then ended.

PRIDIE BREWSTER
CHARTERED ACCOUNTANTS
REGISTERED AUDITORS

28th July 1994