

# THE FAMILIES IN BRITISH INDIA SOCIETY

England & Wales · Charity number 1118885

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">06034638</a>
Registered	2007-04-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	87 Hurlingham Court London SW6 3UR
Phone	02077311688
Email	<a href="mailto:chairman@fibis.org">chairman@fibis.org</a>
Website	<a href="http://www.fibis.org">www.fibis.org</a>

## Activities

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**Objects:** 1) TO PROMOTE AND ENCOURAGE THE PUBLIC STUDY OF FAMILY, SOCIAL AND ECONOMIC HISTORY, GENEALOGY, AND RELATED SUBJECTS SUCH AS LOCAL HISTORY, WITH PARTICULAR REFERENCE TO THOSE AREAS WHICH WERE ADMINISTERED OR OF INTEREST TO THE HONOURABLE EAST INDIA COMPANY, AND THOSE AREAS WHICH WERE ADMINISTERED OR OF INTEREST TO THE GOVERNMENT OF INDIA. FOR THE PURPOSES OF THE CHARITY THE AREAS SHALL INCLUDE PAKISTAN, BANGLADESH, BURMA, CEYLON/SRI LANKA, PERSIA AND THE PERSIAN GULF AND ANY OTHER AREAS DEEMED RELEVANT BY THE TRUSTEES;2) TO PROMOTE THE PRESERVATION, SECURITY AND ACCESSIBILITY OR ARCHIVAL MATERIAL.

**Activities:** 1) To promote and encourage the public study of family, social and economic history, genealogy, and related subjects such as local history, with particular reference to those areas which were administered by or of interest to the East India Company, or the Government of India during British rule.2) To promote the preservation, security and accessibility of archival material.

## Classification

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- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- **Area of benefit:** PAKISTAN, BANGLADESH, BURMA, CEYLON/SRI LANKA, PERSIA AND THE PERSIAN GULF AND ANY OTHER AREAS DEEMED RELEVANT BY THE TRUSTEES
- Australia
- New Zealand
- Throughout London

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£34,161	£45,704	-	-
2024-03-31	£32,474	£20,282	-	-
2023-03-31	£30,885	£11,752	-	-
2022-03-31	£37,389	£39,519	-	-
2021-03-31	£33,058	£24,407	-	-

## Trustees

Name	Role	Appointed
<b>BEVERLY ANN HALLAM</b>	Chair	
Alexandra Sherman		2011-09-21
Elizabeth Rice		2015-11-30
<b>GERALDINE LORNA CHARLES</b>		
JOHN DEREK NAPPER		2014-07-07
JOHN HEDLEY SUTTON		2022-06-25
Karen de Bruyne		2025-06-28
Michael Tickner		2022-06-25
Stewart Christopher Green		2022-06-25
Tessa Charlotte Paulina Szczepanik		2025-06-28
<b>VALMAY STELLA YOUNG</b>		

**THE FAMILIES IN BRITISH INDIA SOCIETY**

England & Wales - Charity number 1118885

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# Accounts

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**REGISTERED COMPANY NUMBER: 06034638**  
**REGISTERED CHARITY NUMBER: 1118885**

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2024**

**FOR**

**THE FAMILIES IN BRITISH INDIA SOCIETY**

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**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)

**CONTENTS**

	Page
Reference and administrative details of the charity and its trustees	2
Report of the Trustees	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 -13
Detailed statement of financial activities <i>(This page does not form part of the statutory accounts)</i>	14

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**OF**  
**THE CHARITY AND ITS TRUSTEES**

**Incorporation**

The charitable company was incorporated on 20 December 2006

**Registered Company number:** 06034638 (England and Wales)

**Registered Charity number:** 1118885

**Registered Office**

32, Broughton Road  
Ealing  
London  
W13 8QW

**Trustees**

	<u>Movements in year</u>
Geraldine Lorna Charles	
Robert Owen Charnock	Resigned 25 March 2024
Stewart Christopher Green	
Beverly Ann Hallam	
Elaine Victoria MacGregor	
Paul Irvin Middleton	Resigned 30 November 2023
Margaret Yvonne Murray	Resigned 30 November 2023
John Derek Napper	
Elizabeth Anne Rice	
Patrick Alexander Scully	Resigned 28 October 2023
Alexandra Susan Anne Sherman	
John Hedley Sutton	
Michael Tickner	
Valmay Stella Young	

**Chair**

Beverly Ann Hallam

**Bankers**

National Westminster Bank  
Brighton Town Centre, Unit 40  
56 Churchill Square  
**Brighton, BN1 2ES**

**Independent Advisor**

Baker Accountancy  
22 High View Avenue North  
Brighton, Sussex  
**BN1 8WR**

**Website**

[www.fibis.org](http://www.fibis.org)

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED**  
**31 MARCH 2024**

The Trustees are pleased to present their report for the year ended 31 March 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). Advantage has been taken of the exemptions contained therein for smaller charities which are not subject to a statutory audit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Trustees are elected at the Annual General Meeting for a term of three years, and between meetings may be co-opted by the Board until the next AGM. One third of the Trustees must retire by rotation each year but may stand for re-election.

All new Trustees have their duties and responsibilities fully explained to them and are given a copy of the Charity Commission's guidance, *The Essential Trustee*.

The work of the Society is undertaken entirely by Trustees and other members, all of whom are volunteers who receive no remuneration other than reasonable expenses, mainly for travel purposes.

**Risk Management**

The Trustees have kept in mind their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against loss, fraud and error.

**ANNUAL REPORT**

**Objects of the Charity**

To promote and encourage the public study of family, social and economic history, genealogy, and related subjects such as local history, with reference to those areas which were administered by, or of interest to the Honourable East India Company, and those areas which were administered by, or of interest to, the Government of India. For the purposes of the Charity the areas shall include Pakistan, Bangladesh, Burma, Ceylon/Sri Lanka, Persia and the Persian Gulf and any other areas deemed relevant by the Trustees.

**How our activities deliver Public Benefit**

- Operating a substantial website which includes a database containing close to 2.0 million names, a wiki offering information on the political, military and social history of British India, and a gallery of photographs illustrating life in British India. The database is fed by the voluntary efforts of FIBIS members and other contributors, and both the wiki and the gallery are open to contributions from members of the public. Database, wiki and gallery are all available to the public free of charge;
- Publishing Guides and Booklets at affordable prices to aid genealogical research relating to occupations (e.g. the Indian Army, maritime services, the Indian Railways, Government service) or explaining the use of resources (e.g. gravestones, directories, civil lists);
- Holding twice-yearly meetings open to all members of the public offering presentations on topics relating to family history research or life in British India;
- Answering genealogical enquiries relating to British India;
- Periodically holding a Conference to include Workshops and Seminars and How - to activities. The next one is to be held in September 2024.

## **ACTIVITIES**

The Families in British India Society (hereinafter referred to as FIBIS) has continued to expand and improve its services to the British India family history community throughout the year. Expansion and activity has, in particular, been in the continued growth of data on our database and in the wiki and gallery as well as our Facebook Group (British India Family History) which goes from strength to strength with an ever-increasing number of members.

### **Membership**

We would like to thank Libby Rice for her commitment and continued hard work as Membership Secretary. There has been a small decrease in our membership which finished the year at 1,654 members (1,700 at 31 Mar 2023).. Overall, the consistently strong membership numbers indicate a continued interest in FIBIS and satisfaction in the work the society does to promote the understanding of Family History in British India.

### **Publications**

FIBIS has continued to produce the usual two journals in Spring and Autumn each year containing an informative selection of articles and commentaries on the history of British India. These have been excellently produced by Adam Streatfeild- James

FIBIS is also hoping to expand the production of Fact Files and Guides useful for the family historian and intend to have at least one title out later this year.

### **Outreach & Shows**

FIBIS had stalls at the Family History Shows at York in June 2023, Kempton Park and Bristol in September 2023, Suffolk in October 2023, West Surrey in November 2023 and Malvern Worcestershire in March 2024. At each of these experts were available to assist with enquiries about British India family history. FIBIS also had a stall at the Auckland Family History Expo in New Zealand in August 2023. In addition experts were available online at East Surrey virtual family History Fair in January 2024 and the Family Search Rootstech conference in February 2024.

There were two online talks via zoom given by FIBIS members in July 2023 and September 2023 and both presentations remain accessible in the FIBIS member area. FIBIS Social Media Manager, Valmay Young, has presented various online talks to family history societies during the year.

The Society intends to continue using both physical and virtual platforms to offer expert family history advice.

### **Meetings**

The Annual General meeting took place in June 2023 and the Autumn open meeting in October 2023. Both were held at Union Jack club in Waterloo and were well attended with research surgeries in the morning followed by two lectures. Members unable to attend in person could join via zoom and recordings of lectures have been made available in the FIBIS member area.

### **Overseas**

Mary-Anne Gourley the FIBIS representative in Australia continues to do a wonderful job in increasing our presence in that country, as does Eleanor Neil in New Zealand.

### **Website**

FIBIS launched a new updated website in May 2022. Maintenance for this now continues in conjunction with the development and design agency. Data contained in the Database, the Wiki and the Gallery continue to grow, providing ever-increasing information for members and non-members alike. For example FIBIS has recently funded the digitisation of an historic photograph album which should shortly be made available in the gallery. In addition the information panel on FIBIS database landing page attests to the wealth of information added monthly by our worldwide team of dedicated volunteers.

### **Volunteers**

Thanks go to all the volunteers who have helped to promote FIBIS in so many ways by helping at shows, researching and transcribing records. As always, more volunteers are needed so please consider giving as much time as you can no matter how little time that may be. No experience is necessary as support and training will be provided.

### **Transcriptions & Fund-raising**

Our Transcriptions Co-ordinator, Sandra Seager, has been busy with a team of transcribers working on new as well as ongoing projects. Transcriptions are from various sources, including many little-known ones in the India Office Records in the British Library. The results are to be found on our Website which supplement, not duplicating, records that can be found on commercial family history sites.

## **Research**

Our dedicated team of volunteer researchers, led by Beverly Hallam, continues to support members who need help and/or assistance as required. Our Facebook Group 'British India Family History' continues to be well supported and helps many members and non-members (hopefully soon to be members) in their family history quest.

## **BACSA**

The Policy of working with our sister organisation The British Association for Cemeteries in South Asia (BACSA) on issues of common interest continues.

## **FINANCIAL REVIEW**

In the year 1 April 2023 - 31 March 2024, FIBIS continued to attract and register new members, its principal source of income, offset by non-renewing members, although there was a small net reduction in the year of 46 members. At the end of March 2024, total members paying subscriptions were 1,654 compared with 1,700 as at 31 March 2023.

During the year to 31 March 2024 incoming resources totalled £32,474 (2023 - £30,885), including £25,148 (2023 - £27,125) of subscription income. Resources expended in the year amounted to £20,282 (2023 - £18,789), resulting in a net excess of income over expenditure of £12,192 (2023 - £12,096)). Closing funds at 31 March 2024 were £79,216 (2023 - £67,024).

## **INVESTMENT POLICY AND PERFORMANCE**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short-term. Accordingly, at present there are no funds for long-term investment. If circumstances change, FIBIS will develop and implement an appropriate and ethical investment policy.

## **RESERVES POLICY**

It has been agreed that it is appropriate for FIBIS to maintain strategic reserves sufficient to support unavoidable operating costs of FIBIS (primarily the cost of technical support for our website) for the future. The strategic reserve must consist of unrestricted funds.

## **FUTURE DEVELOPMENTS**

FIBIS will continue its existing programme of work to support the public with an interest in family history research in British India. We will explore and, where appropriate, develop and introduce new services for members of the public, researchers, subscribers and others. Amongst those planned for the next 12 months are:

- FIBIS 25 year conference to be held in the Oxford area from 27-29 September 2024;
- Continue the search for photographers to record gravestones and inscriptions of British persons in India where conditions allow;
- Continue the development of the web and social media sites;
- Continue to look at and attend where appropriate the various regional and proposed national genealogy events around the country, both by physical attendance and virtually;
- Consider producing new publications to aid the British India Family Historian and update existing titles, where necessary.

## **TRUSTEES RESPONSIBILITIES STATEMENT**

The following lists the Company's current Trustees and their responsibilities.

Hallam, Beverly	Chair and Research Co-ordinator
Napper, John	Vice Chairman & Treasurer
Sherman, Alexandra	Company Secretary
Charles, Geraldine	Outreach Co-ordinator
Green, Stewart	External Events and Shows
MacGregor, Elaine	Conference Co-ordinator
Rice, Elizabeth	Membership Secretary
Sutton, Hedley	Public relations
Tickner, Mike	Meetings Secretary
Young, Valmay	Website & Social Media Manager

In addition to the above Pat Scully (Past Chairman) is Non-Executive President.

The Trustees (who are also directors of 'The Families in British India Society' for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- ✓ Select suitable accounting policies and then apply them consistently;
- ✓ Observe the methods and principles in the Charities SORP;
- ✓ Make judgments and accounting 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;
- ✓ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 preparing this report the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

## **CONCLUSION**

By all these means we have endeavoured to pursue our objectives of supporting India-related family history research and informing researchers and historians about the historical and social environment experienced by their ancestors in India.

Approved on behalf of the Trustees

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Beverly Ann Hallam,  
Chair of Trustees

Approved on 22 June 2024

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**INDEPENDENT EXAMINER'S REPORT**  
**To the Trustees of The Families in British India Society**

**Independent examiner's report to the trustees of The Families in British India Society ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company, (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Ms J Baker FCCA  
Baker Accountancy Services  
22 High View Avenue North  
Brighton  
Sussex  
BN1 8WR

June 2024

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating income and expenditure account)**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

		<b>Unrestricted Funds</b>	<b>Unrestricted Funds</b>
		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Notes		
<b>Incoming Resources</b>			
<b>Incoming Resources from generated funds</b>			
Donations & Legacies		2,211	582
Income from charitable activities		27,111	29,044
Income from other trading activities	2	1,372	956
Investment income	3	1,780	303
<b>Total incoming Resources</b>		<b>32,474</b>	<b>30,885</b>
<b>Resources Expended</b>			
Expenditure on charitable activities		13,675	11,752
Costs of generating funds:			
Fundraising trading: cost of goods sold and other costs		727	488
Investment management costs	4	-	33
Support costs		5,880	6,516
<b>Total Resources Expended</b>		<b>20,282</b>	<b>18,789</b>
<b>Movement in total funds for the Year -</b>			
<b>Net surplus for the year</b>		<b>12,192</b>	<b>12,096</b>
<i>Total funds at 1<sup>st</sup> April 2023</i>	9	<b>67,024</b>	<b>54,928</b>
<b>Total funds at 31<sup>st</sup> March 2024</b>	9	<b>79,216</b>	<b>67,024</b>

The notes on pages 10 to 13 form part of these financial statements.

# THE FAMILIES IN BRITISH INDIA SOCIETY

(A company limited by guarantee)  
REGISTERED NUMBER: 06034638

## BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets	6	-	-
<b>Current assets</b>			
Stocks		685	793
Debtors	7	4,790	3,511
Cash at bank and in hand		100,628	76,206
		<u>106,103</u>	<u>80,510</u>
<b>Creditors</b>			
Amounts falling due within one year	8	(26,887)	(13,486)
		<u>79,216</u>	<u>67,024</u>
<b>Net current assets</b>		<b>79,216</b>	<b>67,024</b>
<b>Total net assets</b>		<u><b>79,216</b></u>	<u><b>67,024</b></u>
<b>Represented by:</b>			
<b>Charity Funds</b>			
Unrestricted funds	9	<u>79,216</u>	<u>67,024</u>
<b>Total funds</b>		<u><b>79,216</b></u>	<u><b>67,024</b></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2024 and were signed on its behalf by:

\_\_\_\_\_  
John Derek Napper  
Treasurer & Trustee

The notes on pages 10 to 13 form part of these financial statements.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

**Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**Incoming Resources**

All income is included in the Statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Exhibition Equipment	- 10% on cost
Computer equipment	- 25% on cost
Fixtures and Fittings	- 10% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Value Added Taxation**

VAT is not recovered by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**2. ACTIVITIES FOR GENERATING FUNDS**

	<b>2024</b>	<b>2023</b>
	£	£
Research	140	85
Shop income	<u>1,232</u>	<u>871</u>
	<u><b>1,372</b></u>	<u><b>956</b></u>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	£	£
Deposit account and other Interest	<u>1,780</u>	<u>303</u>

**4. INVESTMENT MANAGEMENT COSTS**

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation	<u>-</u>	<u>33</u>

**5. NET (INCOMING) / OUTGOING RESOURCES**

Net resources are stated after charging / (crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation - owned assets	<u>-</u>	<u>33</u>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**6. TANGIBLE FIXED ASSETS**

All assets are held for direct charitable purposes.

	<b>Fixtures &amp; Fittings £</b>	<b>Exhibition Equipment £</b>	<b>Office &amp; PC Equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2023	333	3,902	659	4,894
Additions	-	-	-	-
Disposals	-	-	(260)	(260)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2024</b>	<b><u>333</u></b>	<b><u>3,902</u></b>	<b><u>399</u></b>	<b><u>4,634</u></b>
<b>Depreciation</b>				
At 1 April 2023	333	3,902	659	4,894
Charge for year	-	-	-	-
On Disposals	-	-	(260)	(260)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2024</b>	<b><u>333</u></b>	<b><u>3,902</u></b>	<b><u>399</u></b>	<b><u>4,634</u></b>
<b>Net book value</b>				
<b>At 31 March 2024</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
At 31 March 2023	<hr/>	<hr/>	<hr/>	<hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024 £</b>	<b>2023 £</b>
Trade debtors & accrued income	1,396	1,511
Prepayments	3,394	2,000
	<hr/>	<hr/>
	<b><u>4,790</u></b>	<b><u>3,511</u></b>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	4	5
Accruals	<b>13,565</b>	300
Deferred income	<b>13,318</b>	13,181
	<hr/> <b>26,887</b>	<hr/> 13,486

**9. STATEMENT OF FUNDS**

STATEMENT OF FUNDS - CURRENT YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds	67,024	32,474	(20,282)	79,216
	<hr/> 67,024	<hr/> 32,474	<hr/> (20,282)	<hr/> 79,216

STATEMENT OF FUNDS - PRIOR YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds	54,928	30,885	(18,789)	67,024
	<hr/> 54,928	<hr/> 30,885	<hr/> (18,789)	<hr/> 67,024

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024

**Trustees' Expenses**

Travel, accommodation, subsistence and other expenses of £2,024 (2023: £1,077) were reimbursed to 8 trustees (2023: 7 trustees) during the year ended 31 March 2024.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
<b>INCOMING RESOURCES</b>		
Donations & Legacies	<u>2,211</u>	<u>582</u>
<b>Income from charitable activities</b>		
Royalties & commissions received	635	499
Gift aid	1,328	1,420
Subscriptions	<u>25,148</u>	<u>27,125</u>
	27,111	29,044
<b>Other trading activities</b>		
Research	140	85
Shop income	<u>1,232</u>	<u>871</u>
	1,372	956
<b>Investment income</b>		
Deposit account and other interest	<u>1,780</u>	<u>303</u>
<b>Total incoming Resources</b>	<b>32,474</b>	<b>30,885</b>
<b>RESOURCES EXPENDED</b>		
<b>Core Charitable activities</b>		
Journal costs including postage	7,189	7,605
Website costs	3,388	2,767
Family History Shows – attendance	1,421	144
Meeting costs	<u>1,677</u>	<u>1,236</u>
	13,675	11,752
<b>Fundraising trading: cost of goods sold and other costs</b>		
Opening stock	793	944
Research costs	495	332
Publications	124	5
Closing stock	<u>(685)</u>	<u>(793)</u>
	727	488
<b>Investment management costs</b>		
Depreciation of tangible fixed assets	-	33
<b>Support costs</b>		
Storage costs (rent)	1,510	1,368
Insurance	720	835
Travel & subsistence	454	591
Printing, stationery, postage & other	839	670
Accounting costs	391	1,324
Legal & professional fees	367	353
Subscriptions	705	733
Bank charges	778	622
Exchange differences	<u>116</u>	<u>20</u>
	5,880	6,516
<b>Total Resources expended</b>	<u>20,282</u>	<u>18,789</u>
<b>Net surplus for the year</b>	<u>12,192</u>	<u>12,096</u>

***This page does not form part of the statutory accounts***

**REGISTERED COMPANY NUMBER: 06034638**  
**REGISTERED CHARITY NUMBER: 1118885**

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2024**

**FOR**

**THE FAMILIES IN BRITISH INDIA SOCIETY**

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**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)

**CONTENTS**

	Page
Reference and administrative details of the charity and its trustees	2
Report of the Trustees	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 -13
Detailed statement of financial activities <i>(This page does not form part of the statutory accounts)</i>	14

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**OF**  
**THE CHARITY AND ITS TRUSTEES**

**Incorporation**

The charitable company was incorporated on 20 December 2006

**Registered Company number:** 06034638 (England and Wales)

**Registered Charity number:** 1118885

**Registered Office**

32, Broughton Road  
Ealing  
London  
W13 8QW

**Trustees**

Movements in year

Geraldine Lorna Charles	
Robert Owen Charnock	Resigned 25 March 2024
Stewart Christopher Green	
Beverly Ann Hallam	
Elaine Victoria MacGregor	
Paul Irvin Middleton	Resigned 30 November 2023
Margaret Yvonne Murray	Resigned 30 November 2023
John Derek Napper	
Elizabeth Anne Rice	
Patrick Alexander Scully	Resigned 28 October 2023
Alexandra Susan Anne Sherman	
John Hedley Sutton	
Michael Tickner	
Valmay Stella Young	

**Chair**

Beverly Ann Hallam

**Bankers**

National Westminster Bank  
Brighton Town Centre, Unit 40  
56 Churchill Square  
**Brighton, BN1 2ES**

**Independent Advisor**

Baker Accountancy  
22 High View Avenue North  
Brighton, Sussex  
**BN1 8WR**

**Website**

[www.fibis.org](http://www.fibis.org)

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED**  
**31 MARCH 2024**

The Trustees are pleased to present their report for the year ended 31 March 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). Advantage has been taken of the exemptions contained therein for smaller charities which are not subject to a statutory audit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Trustees are elected at the Annual General Meeting for a term of three years, and between meetings may be co-opted by the Board until the next AGM. One third of the Trustees must retire by rotation each year but may stand for re-election.

All new Trustees have their duties and responsibilities fully explained to them and are given a copy of the Charity Commission's guidance, *The Essential Trustee*.

The work of the Society is undertaken entirely by Trustees and other members, all of whom are volunteers who receive no remuneration other than reasonable expenses, mainly for travel purposes.

**Risk Management**

The Trustees have kept in mind their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against loss, fraud and error.

**ANNUAL REPORT**

**Objects of the Charity**

To promote and encourage the public study of family, social and economic history, genealogy, and related subjects such as local history, with reference to those areas which were administered by, or of interest to the Honourable East India Company, and those areas which were administered by, or of interest to, the Government of India. For the purposes of the Charity the areas shall include Pakistan, Bangladesh, Burma, Ceylon/Sri Lanka, Persia and the Persian Gulf and any other areas deemed relevant by the Trustees.

**How our activities deliver Public Benefit**

- Operating a substantial website which includes a database containing close to 2.0 million names, a wiki offering information on the political, military and social history of British India, and a gallery of photographs illustrating life in British India. The database is fed by the voluntary efforts of FIBIS members and other contributors, and both the wiki and the gallery are open to contributions from members of the public. Database, wiki and gallery are all available to the public free of charge;
- Publishing Guides and Booklets at affordable prices to aid genealogical research relating to occupations (e.g. the Indian Army, maritime services, the Indian Railways, Government service) or explaining the use of resources (e.g. gravestones, directories, civil lists);
- Holding twice-yearly meetings open to all members of the public offering presentations on topics relating to family history research or life in British India;
- Answering genealogical enquiries relating to British India;
- Periodically holding a Conference to include Workshops and Seminars and How - to activities. The next one is to be held in September 2024.

## **ACTIVITIES**

The Families in British India Society (hereinafter referred to as FIBIS) has continued to expand and improve its services to the British India family history community throughout the year. Expansion and activity has, in particular, been in the continued growth of data on our database and in the wiki and gallery as well as our Facebook Group (British India Family History) which goes from strength to strength with an ever-increasing number of members.

### **Membership**

We would like to thank Libby Rice for her commitment and continued hard work as Membership Secretary. There has been a small decrease in our membership which finished the year at 1,654 members (1,700 at 31 Mar 2023).. Overall, the consistently strong membership numbers indicate a continued interest in FIBIS and satisfaction in the work the society does to promote the understanding of Family History in British India.

### **Publications**

FIBIS has continued to produce the usual two journals in Spring and Autumn each year containing an informative selection of articles and commentaries on the history of British India. These have been excellently produced by Adam Streatfeild- James

FIBIS is also hoping to expand the production of Fact Files and Guides useful for the family historian and intend to have at least one title out later this year.

### **Outreach & Shows**

FIBIS had stalls at the Family History Shows at York in June 2023, Kempton Park and Bristol in September 2023, Suffolk in October 2023, West Surrey in November 2023 and Malvern Worcestershire in March 2024. At each of these experts were available to assist with enquiries about British India family history. FIBIS also had a stall at the Auckland Family History Expo in New Zealand in August 2023. In addition experts were available online at East Surrey virtual family History Fair in January 2024 and the Family Search Rootstech conference in February 2024.

There were two online talks via zoom given by FIBIS members in July 2023 and September 2023 and both presentations remain accessible in the FIBIS member area. FIBIS Social Media Manager, Valmay Young, has presented various online talks to family history societies during the year.

The Society intends to continue using both physical and virtual platforms to offer expert family history advice.

### **Meetings**

The Annual General meeting took place in June 2023 and the Autumn open meeting in October 2023. Both were held at Union Jack club in Waterloo and were well attended with research surgeries in the morning followed by two lectures. Members unable to attend in person could join via zoom and recordings of lectures have been made available in the FIBIS member area.

### **Overseas**

Mary-Anne Gourley the FIBIS representative in Australia continues to do a wonderful job in increasing our presence in that country, as does Eleanor Neil in New Zealand.

### **Website**

FIBIS launched a new updated website in May 2022. Maintenance for this now continues in conjunction with the development and design agency. Data contained in the Database, the Wiki and the Gallery continue to grow, providing ever-increasing information for members and non-members alike. For example FIBIS has recently funded the digitisation of an historic photograph album which should shortly be made available in the gallery. In addition the information panel on FIBIS database landing page attests to the wealth of information added monthly by our worldwide team of dedicated volunteers.

### **Volunteers**

Thanks go to all the volunteers who have helped to promote FIBIS in so many ways by helping at shows, researching and transcribing records. As always, more volunteers are needed so please consider giving as much time as you can no matter how little time that may be. No experience is necessary as support and training will be provided.

### **Transcriptions & Fund-raising**

Our Transcriptions Co-ordinator, Sandra Seager, has been busy with a team of transcribers working on new as well as ongoing projects. Transcriptions are from various sources, including many little-known ones in the India Office Records in the British Library. The results are to be found on our Website which supplement, not duplicating, records that can be found on commercial family history sites.

## **Research**

Our dedicated team of volunteer researchers, led by Beverly Hallam, continues to support members who need help and/or assistance as required. Our Facebook Group 'British India Family History' continues to be well supported and helps many members and non-members (hopefully soon to be members) in their family history quest.

## **BACSA**

The Policy of working with our sister organisation The British Association for Cemeteries in South Asia (BACSA) on issues of common interest continues.

## **FINANCIAL REVIEW**

In the year 1 April 2023 - 31 March 2024, FIBIS continued to attract and register new members, its principal source of income, offset by non-renewing members, although there was a small net reduction in the year of 46 members. At the end of March 2024, total members paying subscriptions were 1,654 compared with 1,700 as at 31 March 2023.

During the year to 31 March 2024 incoming resources totalled £32,474 (2023 - £30,885), including £25,148 (2023 - £27,125) of subscription income. Resources expended in the year amounted to £20,282 (2023 - £18,789), resulting in a net excess of income over expenditure of £12,192 (2023 - £12,096)). Closing funds at 31 March 2024 were £79,216 (2023 - £67,024).

## **INVESTMENT POLICY AND PERFORMANCE**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short-term. Accordingly, at present there are no funds for long-term investment. If circumstances change, FIBIS will develop and implement an appropriate and ethical investment policy.

## **RESERVES POLICY**

It has been agreed that it is appropriate for FIBIS to maintain strategic reserves sufficient to support unavoidable operating costs of FIBIS (primarily the cost of technical support for our website) for the future. The strategic reserve must consist of unrestricted funds.

## **FUTURE DEVELOPMENTS**

FIBIS will continue its existing programme of work to support the public with an interest in family history research in British India. We will explore and, where appropriate, develop and introduce new services for members of the public, researchers, subscribers and others. Amongst those planned for the next 12 months are:

- FIBIS 25 year conference to be held in the Oxford area from 27-29 September 2024;
- Continue the search for photographers to record gravestones and inscriptions of British persons in India where conditions allow;
- Continue the development of the web and social media sites;
- Continue to look at and attend where appropriate the various regional and proposed national genealogy events around the country, both by physical attendance and virtually;
- Consider producing new publications to aid the British India Family Historian and update existing titles, where necessary.

## **TRUSTEES RESPONSIBILITIES STATEMENT**

The following lists the Company's current Trustees and their responsibilities.

Hallam, Beverly	Chair and Research Co-ordinator
Napper, John	Vice Chairman & Treasurer
Sherman, Alexandra	Company Secretary
Charles, Geraldine	Outreach Co-ordinator
Green, Stewart	External Events and Shows
MacGregor, Elaine	Conference Co-ordinator
Rice, Elizabeth	Membership Secretary
Sutton, Hedley	Public relations
Tickner, Mike	Meetings Secretary
Young, Valmay	Website & Social Media Manager

In addition to the above Pat Scully (Past Chairman) is Non-Executive President.

The Trustees (who are also directors of 'The Families in British India Society' for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- ✓ Select suitable accounting policies and then apply them consistently;
- ✓ Observe the methods and principles in the Charities SORP;
- ✓ Make judgments and accounting 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;
- ✓ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 preparing this report the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

## **CONCLUSION**

By all these means we have endeavoured to pursue our objectives of supporting India-related family history research and informing researchers and historians about the historical and social environment experienced by their ancestors in India.

Approved on behalf of the Trustees

---

Beverly Ann Hallam,  
Chair of Trustees

Approved on 22 June 2024

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**INDEPENDENT EXAMINER'S REPORT**  
**To the Trustees of The Families in British India Society**

**Independent examiner's report to the trustees of The Families in British India Society ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company, (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Ms J Baker FCCA  
Baker Accountancy Services  
22 High View Avenue North  
Brighton  
Sussex  
BN1 8WR

June 2024

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating income and expenditure account)  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

		Unrestricted Funds	Unrestricted Funds
		2024	2023
		£	£
	Notes		
<b>Incoming Resources</b>			
<b>Incoming Resources from generated funds</b>			
Donations & Legacies		2,211	582
Income from charitable activities		27,111	29,044
Income from other trading activities	2	1,372	956
Investment income	3	1,780	303
<b>Total incoming Resources</b>		<b>32,474</b>	<b>30,885</b>
<b>Resources Expended</b>			
Expenditure on charitable activities		13,675	11,752
Costs of generating funds:			
Fundraising trading: cost of goods sold and other costs		727	488
Investment management costs	4	-	33
Support costs		5,880	6,516
<b>Total Resources Expended</b>		<b>20,282</b>	<b>18,789</b>
<b>Movement in total funds for the Year -</b>			
<b>Net surplus for the year</b>			
		<b>12,192</b>	<b>12,096</b>
<i>Total funds at 1<sup>st</sup> April 2023</i>	9	<b>67,024</b>	<b>54,928</b>
<b>Total funds at 31<sup>st</sup> March 2024</b>	9	<b>79,216</b>	<b>67,024</b>

The notes on pages 10 to 13 form part of these financial statements.

# THE FAMILIES IN BRITISH INDIA SOCIETY

(A company limited by guarantee)  
REGISTERED NUMBER: 06034638

## BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		-		-
<b>Current assets</b>					
Stocks		685		793	
Debtors	7	4,790		3,511	
Cash at bank and in hand		100,628		76,206	
		<u>106,103</u>		<u>80,510</u>	
<b>Creditors</b>					
Amounts falling due within one year	8	(26,887)		(13,486)	
		<u></u>		<u></u>	
<b>Net current assets</b>			79,216		67,024
<b>Total net assets</b>			<u>79,216</u>		<u>67,024</u>
<b>Represented by:</b>					
<b>Charity Funds</b>					
Unrestricted funds	9		79,216		67,024
<b>Total funds</b>			<u>79,216</u>		<u>67,024</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2024 and were signed on its behalf by:

\_\_\_\_\_  
John Derek Napper  
Treasurer & Trustee

The notes on pages 10 to 13 form part of these financial statements.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

**Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**Incoming Resources**

All income is included in the Statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Exhibition Equipment	- 10% on cost
Computer equipment	- 25% on cost
Fixtures and Fittings	- 10% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Value Added Taxation**

VAT is not recovered by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**2. ACTIVITIES FOR GENERATING FUNDS**

	<b>2024</b>	<b>2023</b>
	£	£
Research	140	85
Shop income	<u>1,232</u>	<u>871</u>
	<u><b>1,372</b></u>	<u><b>956</b></u>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	£	£
Deposit account and other Interest	<u>1,780</u>	<u>303</u>

**4. INVESTMENT MANAGEMENT COSTS**

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation	<u>-</u>	<u>33</u>

**5. NET (INCOMING) / OUTGOING RESOURCES**

Net resources are stated after charging / (crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation - owned assets	<u>-</u>	<u>33</u>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**6. TANGIBLE FIXED ASSETS**

All assets are held for direct charitable purposes.

	<b>Fixtures &amp; Fittings £</b>	<b>Exhibition Equipment £</b>	<b>Office &amp; PC Equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2023	333	3,902	659	4,894
Additions	-	-	-	-
Disposals	-	-	(260)	(260)
	<u>333</u>	<u>3,902</u>	<u>399</u>	<u>4,634</u>
<b>Depreciation</b>				
At 1 April 2023	333	3,902	659	4,894
Charge for year	-	-	-	-
On Disposals	-	-	(260)	(260)
	<u>333</u>	<u>3,902</u>	<u>399</u>	<u>4,634</u>
<b>Net book value</b>				
<b>At 31 March 2024</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024 £</b>	<b>2023 £</b>
Trade debtors & accrued income	1,396	1,511
Prepayments	3,394	2,000
	<u>4,790</u>	<u>3,511</u>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>4</b>	5
Accruals	<b>13,565</b>	300
Deferred income	<b>13,318</b>	13,181
	<hr/> <b>26,887</b>	<hr/> 13,486

**9. STATEMENT OF FUNDS**

STATEMENT OF FUNDS - CURRENT YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds	67,024	32,474	(20,282)	79,216
	<hr/> 67,024	<hr/> 32,474	<hr/> (20,282)	<hr/> 79,216

STATEMENT OF FUNDS - PRIOR YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds	54,928	30,885	(18,789)	67,024
	<hr/> 54,928	<hr/> 30,885	<hr/> (18,789)	<hr/> 67,024

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024

**Trustees' Expenses**

Travel, accommodation, subsistence and other expenses of £2,024 (2023: £1,077) were reimbursed to 8 trustees (2023: 7 trustees) during the year ended 31 March 2024.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
<b>INCOMING RESOURCES</b>		
Donations & Legacies	<u>2,211</u>	<u>582</u>
<b>Income from charitable activities</b>		
Royalties & commissions received	635	499
Gift aid	1,328	1,420
Subscriptions	<u>25,148</u>	<u>27,125</u>
	27,111	29,044
<b>Other trading activities</b>		
Research	140	85
Shop income	<u>1,232</u>	<u>871</u>
	1,372	956
<b>Investment income</b>		
Deposit account and other interest	<u>1,780</u>	<u>303</u>
<b>Total incoming Resources</b>	<b>32,474</b>	<b>30,885</b>
<b>RESOURCES EXPENDED</b>		
<b>Core Charitable activities</b>		
Journal costs including postage	7,189	7,605
Website costs	3,388	2,767
Family History Shows – attendance	1,421	144
Meeting costs	<u>1,677</u>	<u>1,236</u>
	13,675	11,752
<b>Fundraising trading: cost of goods sold and other costs</b>		
Opening stock	793	944
Research costs	495	332
Publications	124	5
Closing stock	<u>(685)</u>	<u>(793)</u>
	727	488
<b>Investment management costs</b>		
Depreciation of tangible fixed assets	-	33
<b>Support costs</b>		
Storage costs (rent)	1,510	1,368
Insurance	720	835
Travel & subsistence	454	591
Printing, stationery, postage & other	839	670
Accounting costs	391	1,324
Legal & professional fees	367	353
Subscriptions	705	733
Bank charges	778	622
Exchange differences	<u>116</u>	<u>20</u>
	5,880	6,516
<b>Total Resources expended</b>	<u>20,282</u>	<u>18,789</u>
<b>Net surplus for the year</b>	<u>12,192</u>	<u>12,096</u>

***This page does not form part of the statutory accounts***

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**INDEPENDENT EXAMINER'S REPORT**  
To the Trustees of The Families in British India Society

**Independent examiner's report to the trustees of The Families in British India Society ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company, (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

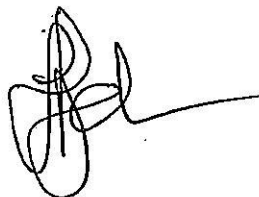
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Ms J Baker FCCA  
Baker Accountancy Services  
22 High View Avenue North  
Brighton  
Sussex  
BN1 8WR

18 July 2025



**THE FAMILIES IN BRITISH INDIA SOCIETY**

England & Wales - Charity number 1118885

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# Accounts

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**REGISTERED COMPANY NUMBER: 06034638**  
**REGISTERED CHARITY NUMBER: 1118885**

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2024**

**FOR**

**THE FAMILIES IN BRITISH INDIA SOCIETY**

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**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)

**CONTENTS**

	Page
Reference and administrative details of the charity and its trustees	2
Report of the Trustees	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 -13
Detailed statement of financial activities <i>(This page does not form part of the statutory accounts)</i>	14

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**OF**  
**THE CHARITY AND ITS TRUSTEES**

**Incorporation**

The charitable company was incorporated on 20 December 2006

**Registered Company number:** 06034638 (England and Wales)

**Registered Charity number:** 1118885

**Registered Office**

32, Broughton Road  
Ealing  
London  
W13 8QW

**Trustees**

Movements in year

Geraldine Lorna Charles	
Robert Owen Charnock	Resigned 25 March 2024
Stewart Christopher Green	
Beverly Ann Hallam	
Elaine Victoria MacGregor	
Paul Irvin Middleton	Resigned 30 November 2023
Margaret Yvonne Murray	Resigned 30 November 2023
John Derek Napper	
Elizabeth Anne Rice	
Patrick Alexander Scully	Resigned 28 October 2023
Alexandra Susan Anne Sherman	
John Hedley Sutton	
Michael Tickner	
Valmay Stella Young	

**Chair**

Beverly Ann Hallam

**Bankers**

National Westminster Bank  
Brighton Town Centre, Unit 40  
56 Churchill Square  
**Brighton, BN1 2ES**

**Independent Advisor**

Baker Accountancy  
22 High View Avenue North  
Brighton, Sussex  
**BN1 8WR**

**Website**

[www.fibis.org](http://www.fibis.org)

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED**  
**31 MARCH 2024**

The Trustees are pleased to present their report for the year ended 31 March 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). Advantage has been taken of the exemptions contained therein for smaller charities which are not subject to a statutory audit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Trustees are elected at the Annual General Meeting for a term of three years, and between meetings may be co-opted by the Board until the next AGM. One third of the Trustees must retire by rotation each year but may stand for re-election.

All new Trustees have their duties and responsibilities fully explained to them and are given a copy of the Charity Commission's guidance, *The Essential Trustee*.

The work of the Society is undertaken entirely by Trustees and other members, all of whom are volunteers who receive no remuneration other than reasonable expenses, mainly for travel purposes.

**Risk Management**

The Trustees have kept in mind their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against loss, fraud and error.

**ANNUAL REPORT**

**Objects of the Charity**

To promote and encourage the public study of family, social and economic history, genealogy, and related subjects such as local history, with reference to those areas which were administered by, or of interest to the Honourable East India Company, and those areas which were administered by, or of interest to, the Government of India. For the purposes of the Charity the areas shall include Pakistan, Bangladesh, Burma, Ceylon/Sri Lanka, Persia and the Persian Gulf and any other areas deemed relevant by the Trustees.

**How our activities deliver Public Benefit**

- Operating a substantial website which includes a database containing close to 2.0 million names, a wiki offering information on the political, military and social history of British India, and a gallery of photographs illustrating life in British India. The database is fed by the voluntary efforts of FIBIS members and other contributors, and both the wiki and the gallery are open to contributions from members of the public. Database, wiki and gallery are all available to the public free of charge;
- Publishing Guides and Booklets at affordable prices to aid genealogical research relating to occupations (e.g. the Indian Army, maritime services, the Indian Railways, Government service) or explaining the use of resources (e.g. gravestones, directories, civil lists);
- Holding twice-yearly meetings open to all members of the public offering presentations on topics relating to family history research or life in British India;
- Answering genealogical enquiries relating to British India;
- Periodically holding a Conference to include Workshops and Seminars and How - to activities. The next one is to be held in September 2024.

## **ACTIVITIES**

The Families in British India Society (hereinafter referred to as FIBIS) has continued to expand and improve its services to the British India family history community throughout the year. Expansion and activity has, in particular, been in the continued growth of data on our database and in the wiki and gallery as well as our Facebook Group (British India Family History) which goes from strength to strength with an ever-increasing number of members.

### **Membership**

We would like to thank Libby Rice for her commitment and continued hard work as Membership Secretary. There has been a small decrease in our membership which finished the year at 1,654 members (1,700 at 31 Mar 2023).. Overall, the consistently strong membership numbers indicate a continued interest in FIBIS and satisfaction in the work the society does to promote the understanding of Family History in British India.

### **Publications**

FIBIS has continued to produce the usual two journals in Spring and Autumn each year containing an informative selection of articles and commentaries on the history of British India. These have been excellently produced by Adam Streatfeild- James

FIBIS is also hoping to expand the production of Fact Files and Guides useful for the family historian and intend to have at least one title out later this year.

### **Outreach & Shows**

FIBIS had stalls at the Family History Shows at York in June 2023, Kempton Park and Bristol in September 2023, Suffolk in October 2023, West Surrey in November 2023 and Malvern Worcestershire in March 2024. At each of these experts were available to assist with enquiries about British India family history. FIBIS also had a stall at the Auckland Family History Expo in New Zealand in August 2023. In addition experts were available online at East Surrey virtual family History Fair in January 2024 and the Family Search Rootstech conference in February 2024.

There were two online talks via zoom given by FIBIS members in July 2023 and September 2023 and both presentations remain accessible in the FIBIS member area. FIBIS Social Media Manager, Valmay Young, has presented various online talks to family history societies during the year.

The Society intends to continue using both physical and virtual platforms to offer expert family history advice.

### **Meetings**

The Annual General meeting took place in June 2023 and the Autumn open meeting in October 2023. Both were held at Union Jack club in Waterloo and were well attended with research surgeries in the morning followed by two lectures. Members unable to attend in person could join via zoom and recordings of lectures have been made available in the FIBIS member area.

### **Overseas**

Mary-Anne Gourley the FIBIS representative in Australia continues to do a wonderful job in increasing our presence in that country, as does Eleanor Neil in New Zealand.

### **Website**

FIBIS launched a new updated website in May 2022. Maintenance for this now continues in conjunction with the development and design agency. Data contained in the Database, the Wiki and the Gallery continue to grow, providing ever-increasing information for members and non-members alike. For example FIBIS has recently funded the digitisation of an historic photograph album which should shortly be made available in the gallery. In addition the information panel on FIBIS database landing page attests to the wealth of information added monthly by our worldwide team of dedicated volunteers.

### **Volunteers**

Thanks go to all the volunteers who have helped to promote FIBIS in so many ways by helping at shows, researching and transcribing records. As always, more volunteers are needed so please consider giving as much time as you can no matter how little time that may be. No experience is necessary as support and training will be provided.

### **Transcriptions & Fund-raising**

Our Transcriptions Co-ordinator, Sandra Seager, has been busy with a team of transcribers working on new as well as ongoing projects. Transcriptions are from various sources, including many little-known ones in the India Office Records in the British Library. The results are to be found on our Website which supplement, not duplicating, records that can be found on commercial family history sites.

## **Research**

Our dedicated team of volunteer researchers, led by Beverly Hallam, continues to support members who need help and/or assistance as required. Our Facebook Group 'British India Family History' continues to be well supported and helps many members and non-members (hopefully soon to be members) in their family history quest.

## **BACSA**

The Policy of working with our sister organisation The British Association for Cemeteries in South Asia (BACSA) on issues of common interest continues.

## **FINANCIAL REVIEW**

In the year 1 April 2023 - 31 March 2024, FIBIS continued to attract and register new members, its principal source of income, offset by non-renewing members, although there was a small net reduction in the year of 46 members. At the end of March 2024, total members paying subscriptions were 1,654 compared with 1,700 as at 31 March 2023.

During the year to 31 March 2024 incoming resources totalled £32,474 (2023 - £30,885), including £25,148 (2023 - £27,125) of subscription income. Resources expended in the year amounted to £20,282 (2023 - £18,789), resulting in a net excess of income over expenditure of £12,192 (2023 - £12,096)). Closing funds at 31 March 2024 were £79,216 (2023 - £67,024).

## **INVESTMENT POLICY AND PERFORMANCE**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short-term. Accordingly, at present there are no funds for long-term investment. If circumstances change, FIBIS will develop and implement an appropriate and ethical investment policy.

## **RESERVES POLICY**

It has been agreed that it is appropriate for FIBIS to maintain strategic reserves sufficient to support unavoidable operating costs of FIBIS (primarily the cost of technical support for our website) for the future. The strategic reserve must consist of unrestricted funds.

## **FUTURE DEVELOPMENTS**

FIBIS will continue its existing programme of work to support the public with an interest in family history research in British India. We will explore and, where appropriate, develop and introduce new services for members of the public, researchers, subscribers and others. Amongst those planned for the next 12 months are:

- FIBIS 25 year conference to be held in the Oxford area from 27-29 September 2024;
- Continue the search for photographers to record gravestones and inscriptions of British persons in India where conditions allow;
- Continue the development of the web and social media sites;
- Continue to look at and attend where appropriate the various regional and proposed national genealogy events around the country, both by physical attendance and virtually;
- Consider producing new publications to aid the British India Family Historian and update existing titles, where necessary.

## **TRUSTEES RESPONSIBILITIES STATEMENT**

The following lists the Company's current Trustees and their responsibilities.

Hallam, Beverly	Chair and Research Co-ordinator
Napper, John	Vice Chairman & Treasurer
Sherman, Alexandra	Company Secretary
Charles, Geraldine	Outreach Co-ordinator
Green, Stewart	External Events and Shows
MacGregor, Elaine	Conference Co-ordinator
Rice, Elizabeth	Membership Secretary
Sutton, Hedley	Public relations
Tickner, Mike	Meetings Secretary
Young, Valmay	Website & Social Media Manager

In addition to the above Pat Scully (Past Chairman) is Non-Executive President.

The Trustees (who are also directors of 'The Families in British India Society' for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- ✓ Select suitable accounting policies and then apply them consistently;
- ✓ Observe the methods and principles in the Charities SORP;
- ✓ Make judgments and accounting 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;
- ✓ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 preparing this report the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

## **CONCLUSION**

By all these means we have endeavoured to pursue our objectives of supporting India-related family history research and informing researchers and historians about the historical and social environment experienced by their ancestors in India.

Approved on behalf of the Trustees

---

Beverly Ann Hallam,  
Chair of Trustees

Approved on 22 June 2024

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**INDEPENDENT EXAMINER'S REPORT**  
**To the Trustees of The Families in British India Society**

**Independent examiner's report to the trustees of The Families in British India Society ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company, (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Ms J Baker FCCA  
Baker Accountancy Services  
22 High View Avenue North  
Brighton  
Sussex  
BN1 8WR

June 2024

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating income and expenditure account)  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

		Unrestricted Funds	Unrestricted Funds
		2024	2023
		£	£
	Notes		
<b>Incoming Resources</b>			
<b>Incoming Resources from generated funds</b>			
Donations & Legacies		2,211	582
Income from charitable activities		27,111	29,044
Income from other trading activities	2	1,372	956
Investment income	3	1,780	303
<b>Total incoming Resources</b>		<b>32,474</b>	<b>30,885</b>
<b>Resources Expended</b>			
Expenditure on charitable activities		13,675	11,752
Costs of generating funds:			
Fundraising trading: cost of goods sold and other costs		727	488
Investment management costs	4	-	33
Support costs		5,880	6,516
<b>Total Resources Expended</b>		<b>20,282</b>	<b>18,789</b>
<b>Movement in total funds for the Year -</b>			
<b>Net surplus for the year</b>			
		<b>12,192</b>	<b>12,096</b>
<i>Total funds at 1<sup>st</sup> April 2023</i>	9	<b>67,024</b>	<b>54,928</b>
<b>Total funds at 31<sup>st</sup> March 2024</b>	9	<b>79,216</b>	<b>67,024</b>

The notes on pages 10 to 13 form part of these financial statements.

# THE FAMILIES IN BRITISH INDIA SOCIETY

(A company limited by guarantee)  
REGISTERED NUMBER: 06034638

## BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		-		-
<b>Current assets</b>					
Stocks		685		793	
Debtors	7	4,790		3,511	
Cash at bank and in hand		100,628		76,206	
		<u>106,103</u>		<u>80,510</u>	
<b>Creditors</b>					
Amounts falling due within one year	8	(26,887)		(13,486)	
		<u>79,216</u>		<u>67,024</u>	
<b>Net current assets</b>			<b>79,216</b>		<b>67,024</b>
<b>Total net assets</b>			<u><b>79,216</b></u>		<u><b>67,024</b></u>
<b>Represented by:</b>					
<b>Charity Funds</b>					
Unrestricted funds	9		<u>79,216</u>		<u>67,024</u>
<b>Total funds</b>			<u><b>79,216</b></u>		<u><b>67,024</b></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2024 and were signed on its behalf by:

\_\_\_\_\_  
John Derek Napper  
Treasurer & Trustee

The notes on pages 10 to 13 form part of these financial statements.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

**Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**Incoming Resources**

All income is included in the Statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Exhibition Equipment	- 10% on cost
Computer equipment	- 25% on cost
Fixtures and Fittings	- 10% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Value Added Taxation**

VAT is not recovered by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**2. ACTIVITIES FOR GENERATING FUNDS**

	<b>2024</b>	<b>2023</b>
	£	£
Research	140	85
Shop income	<u>1,232</u>	<u>871</u>
	<u><b>1,372</b></u>	<u><b>956</b></u>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	£	£
Deposit account and other Interest	<u>1,780</u>	<u>303</u>

**4. INVESTMENT MANAGEMENT COSTS**

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation	<u>-</u>	<u>33</u>

**5. NET (INCOMING) / OUTGOING RESOURCES**

Net resources are stated after charging / (crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation - owned assets	<u>-</u>	<u>33</u>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**6. TANGIBLE FIXED ASSETS**

All assets are held for direct charitable purposes.

	<b>Fixtures &amp; Fittings £</b>	<b>Exhibition Equipment £</b>	<b>Office &amp; PC Equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2023	333	3,902	659	4,894
Additions	-	-	-	-
Disposals	-	-	(260)	(260)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2024</b>	<b><u>333</u></b>	<b><u>3,902</u></b>	<b><u>399</u></b>	<b><u>4,634</u></b>
<b>Depreciation</b>				
At 1 April 2023	333	3,902	659	4,894
Charge for year	-	-	-	-
On Disposals	-	-	(260)	(260)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2024</b>	<b><u>333</u></b>	<b><u>3,902</u></b>	<b><u>399</u></b>	<b><u>4,634</u></b>
<b>Net book value</b>				
<b>At 31 March 2024</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
At 31 March 2023	<hr/>	<hr/>	<hr/>	<hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024 £</b>	<b>2023 £</b>
Trade debtors & accrued income	1,396	1,511
Prepayments	3,394	2,000
	<hr/>	<hr/>
	<b><u>4,790</u></b>	<b><u>3,511</u></b>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>4</b>	5
Accruals	<b>13,565</b>	300
Deferred income	<b>13,318</b>	13,181
	<hr/> <b>26,887</b>	<hr/> 13,486

**9. STATEMENT OF FUNDS**

STATEMENT OF FUNDS - CURRENT YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds	67,024	32,474	(20,282)	79,216
	<hr/> 67,024	<hr/> 32,474	<hr/> (20,282)	<hr/> 79,216

STATEMENT OF FUNDS - PRIOR YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds	54,928	30,885	(18,789)	67,024
	<hr/> 54,928	<hr/> 30,885	<hr/> (18,789)	<hr/> 67,024

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024

**Trustees' Expenses**

Travel, accommodation, subsistence and other expenses of £2,024 (2023: £1,077) were reimbursed to 8 trustees (2023: 7 trustees) during the year ended 31 March 2024.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
<b>INCOMING RESOURCES</b>		
Donations & Legacies	<u>2,211</u>	<u>582</u>
<b>Income from charitable activities</b>		
Royalties & commissions received	635	499
Gift aid	1,328	1,420
Subscriptions	<u>25,148</u>	<u>27,125</u>
	27,111	29,044
<b>Other trading activities</b>		
Research	140	85
Shop income	<u>1,232</u>	<u>871</u>
	1,372	956
<b>Investment income</b>		
Deposit account and other interest	<u>1,780</u>	<u>303</u>
<b>Total incoming Resources</b>	<b>32,474</b>	<b>30,885</b>
<b>RESOURCES EXPENDED</b>		
<b>Core Charitable activities</b>		
Journal costs including postage	7,189	7,605
Website costs	3,388	2,767
Family History Shows – attendance	1,421	144
Meeting costs	<u>1,677</u>	<u>1,236</u>
	13,675	11,752
<b>Fundraising trading: cost of goods sold and other costs</b>		
Opening stock	793	944
Research costs	495	332
Publications	124	5
Closing stock	<u>(685)</u>	<u>(793)</u>
	727	488
<b>Investment management costs</b>		
Depreciation of tangible fixed assets	-	33
<b>Support costs</b>		
Storage costs (rent)	1,510	1,368
Insurance	720	835
Travel & subsistence	454	591
Printing, stationery, postage & other	839	670
Accounting costs	391	1,324
Legal & professional fees	367	353
Subscriptions	705	733
Bank charges	778	622
Exchange differences	<u>116</u>	<u>20</u>
	5,880	6,516
<b>Total Resources expended</b>	<u>20,282</u>	<u>18,789</u>
<b>Net surplus for the year</b>	<u>12,192</u>	<u>12,096</u>

***This page does not form part of the statutory accounts***

**THE FAMILIES IN BRITISH INDIA SOCIETY**

England & Wales - Charity number 1118885

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# Accounts

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**REGISTERED COMPANY NUMBER: 06034638**  
**REGISTERED CHARITY NUMBER: 1118885**

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2023**

**FOR**

**THE FAMILIES IN BRITISH INDIA SOCIETY**

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**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)

**CONTENTS**

	Page
Reference and administrative details of the charity and its trustees	2
Report of the Trustees	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 -13
Detailed statement of financial activities <i>(This page does not form part of the statutory accounts)</i>	14

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**OF**  
**THE CHARITY AND ITS TRUSTEES**

**Incorporation**

The charitable company was incorporated on 20 December 2006

**Registered Company number:** 06034638 (England and Wales)

**Registered Charity number:** 1118885

**Registered Office**

32, Broughton Road  
Ealing  
London  
W13 8QW

**Trustees**

Movements in year

Geraldine Lorna Charles	
Robert Owen Charnock	
Stewart Christopher Green	Appointed 25 June 2022
Beverly Ann Hallam	
Elaine Victoria MacGregor	
Paul Irvin Middleton	
Margaret Yvonne Murray	
John Derek Napper	
Elizabeth Anne Rice	
Patrick Alexander Scully	
Alexandra Susan Anne Sherman	
John Hedley Sutton	Appointed 25 June 2022
Michael Tickner	Appointed 25 June 2022
Penelope Vyvyan Tipper	Resigned 25 June 2022
Steven van Dulken	Resigned 20 September 2022
Valmay Stella Young	

**Chair**

Beverly Ann Hallam

**Bankers**

National Westminster Bank  
8-11 Pavilion Buildings  
Castle Square  
**Brighton, BN1 1DP**

**Independent Advisor**

Baker Accountancy  
22 High View Avenue North  
Brighton, Sussex  
**BN1 8WR**

**Website**

[www.fibis.org](http://www.fibis.org)

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED**  
**31 MARCH 2023**

The Trustees are pleased to present their report for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). Advantage has been taken of the exemptions contained therein for smaller charities which are not subject to a statutory audit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Trustees are elected at the Annual General Meeting for a term of three years, and between meetings may be co-opted by the Board until the next AGM. One third of the Trustees must retire by rotation each year but may stand for re-election.

All new Trustees have their duties and responsibilities fully explained to them and are given a copy of the Charity Commission's guidance, *The Essential Trustee*.

The work of the Society is undertaken entirely by Trustees and other members, all of whom are volunteers who receive no remuneration other than reasonable expenses, mainly for travel purposes.

**Risk Management**

The Trustees have kept in mind their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against loss, fraud and error.

**ANNUAL REPORT**

**Objects of the Charity**

To promote and encourage the public study of family, social and economic history, genealogy, and related subjects such as local history, with reference to those areas which were administered by, or of interest to the Honourable East India Company, and those areas which were administered by, or of interest to, the Government of India. For the purposes of the Charity the areas shall include Pakistan, Bangladesh, Burma, Ceylon/Sri Lanka, Persia and the Persian Gulf and any other areas deemed relevant by the Trustees.

**How our activities deliver Public Benefit**

- Operating a substantial website which includes a database containing close to 2.0 million names, a wiki offering information on the political, military and social history of British India, and a gallery of photographs illustrating life in British India. The database is fed by the voluntary efforts of FIBIS members and other contributors, and both the wiki and the gallery are open to contributions from members of the public. Database, wiki and gallery are all available to the public free of charge;
- Publishing Guides and Booklets at affordable prices to aid genealogical research relating to occupations (e.g. the Indian Army, maritime services, the Indian Railways, Government service) or explaining the use of resources (e.g. gravestones, directories, civil lists);
- Holding twice-yearly meetings open to all members of the public offering presentations on topics relating to family history research or life in British India;
- Answering genealogical enquiries relating to British India;
- Periodically holding a Conference to include Workshops and Seminars and How - to activities. The last one was successfully held in September 2021.

## **ACTIVITIES**

The Families in British India Society (hereinafter referred to as FIBIS) has continued to expand and improve its services to the British India family history community throughout the year. Expansion and activity has, in particular, been in the continued growth of data on our database and in the wiki and gallery as well as our Facebook Group (British India Family History) which goes from strength to strength with an ever-increasing number of members.

There have been two notable changes to our committee structure this year. In the first instance FIBIS has been saddened to report the death of, Peter Bailey, former chairman and Life President . Peter died in March 2023. In addition, Pat Scully, stood down as Chairman in October 2022 and handed over to Beverly Hallam – who has been a trustee and research co-ordinator for FIBIS since 2007.

### **Membership**

We would like to thank Libby Rice for her commitment and continued hard work as Membership Secretary. There has been a small decrease in our membership which finished the year at 1,700 members (1,893 at 31 Mar 2022). This was to be expected as family history had been a popular pastime during the coronavirus lockdown. Overall, the consistently strong membership numbers indicate a continued interest in FIBIS and satisfaction in the work the society does to promote the understanding of Family History in British India.

### **Publications**

FIBIS has continued to produce the usual two journals in Spring and Autumn each year containing an informative selection of articles and commentaries on the history of British India. The Spring 2022 edition was edited on a temporary basis by Pat Scully and Sally Gibson of Australia kindly assisted in producing the Autumn 2022 edition. The current Spring 2023 edition has been produced by Adam Streatfeild-James and he will now adopt the position of FIBIS journal editor.

### **Outreach & Shows**

FIBIS had stalls at the Family History Shows in York and at Kempton Park, Surrey in June and September 2022 and also at the Indian Steam event at Statfold Barn in June 2022. In addition, FIBIS was allocated a breakout room at the virtual East Surrey Fair in January 2023 where the public could meet FIBIS research experts using zoom technology. The society intends to continue using both physical and virtual platforms to offer expert family history advice. Stalls have already been booked at Woking, Kempton Park and York in 2023.

### **Meetings**

The Annual General Meeting took place ‘virtually’ on Zoom for the third time on 25<sup>TH</sup> June 2022. Plans to hold this as an actual meeting had been cancelled due to a transport strike. A successful open meeting with research surgery followed by two lectures was held at Union Jack club, London in October 2022.

### **Overseas**

Mary-Anne Gourley the FIBIS representative in Australia continues to do a wonderful job in increasing our presence in that country, as does Eleanor Neil in New Zealand.

### **Website**

FIBIS launched a new updated website in May 2022. Maintenance for this now continues in conjunction with the development and design agency. Data contained in the Database, the Wiki and the Gallery continue to grow, providing ever-increasing information for members and non-members alike. Unique additions to the website in this last year include images from the photograph albums of Major Jarratt (1876-1919) and an index of over 40,000 names of British soldiers who served in Anglo-Afghan War 1878-1881 linking to an online volume created and donated to FIBIS by Dr William B Trousdale.

### **Volunteers**

Thanks go to all the volunteers who have helped to promote FIBIS in so many ways by helping at shows, researching and transcribing records. As always, more volunteers are needed so please consider giving as much time as you can no matter how little time that may be. No experience is necessary as support and training will be provided.

### **Transcriptions & Fund-raising**

Our Transcriptions Co-ordinator, Sandra Seager, has been busy with a team of transcribers working on new as well as ongoing projects. Transcriptions are from various sources, including many little-known ones in the India Office Records in the British Library. The results are to be found on our Website which supplement, not duplicating, records that can be found on commercial family history sites.

### **Research**

Our dedicated team of volunteer researchers, led by Beverly Hallam, continues to support members who need help and/or assistance as required. Our Facebook Group ‘British India Family History’ continues to be well supported and helps many members and non-members (hopefully soon to be members) in their family history quest.

## **BACSA**

The Policy of working with our sister organisation The British Association for Cemeteries in South Asia (BACSA) on issues of common interest continues.

## **FINANCIAL REVIEW**

In the period 1 April 2022 - 31 March 2023, FIBIS continued to attract and register new members, its principal source of income, offset by non-renewing members, although there was a net reduction in the year of 193 members. At the end of March 2023, total members paying subscriptions were 1,700 compared with 1,893 as at 31 March 2022.

During the year to 31 March 2023 incoming resources totalled £30,885 (2022 - £37,389), including £27,125 (2022 - £29,084) of subscription income. Resources expended in the year amounted to £18,789 (2022 - £39,519), 2022 including £7,931 conference costs and £7,390 for development of our website, resulting in a net excess of income over expenditure of £12,096 (2022 – net deficit of £(2,130)). Closing funds at 31 March 2023 were £67,024 (2022 - £54,928).

## **INVESTMENT POLICY AND PERFORMANCE**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short-term. Accordingly, at present there are no funds for long-term investment. If circumstances change, FIBIS will develop and implement an appropriate and ethical investment policy.

## **RESERVES POLICY**

It has been agreed that it is appropriate for FIBIS to maintain strategic reserves sufficient to support unavoidable operating costs of FIBIS (primarily the cost of technical support for our website) for the future. The strategic reserve must consist of unrestricted funds.

## **FUTURE DEVELOPMENTS**

FIBIS will continue its existing programme of work to support the public with an interest in family history research in British India. We will explore and, where appropriate, develop and introduce new services for members of the public, researchers, subscribers and others. Amongst those planned for the next 12 months are:

- Restarting the use of an Indian photographer to record gravestones and inscriptions of British persons who died in India, when conditions allow;
- Continue the development of the web and social media sites;
- Continue to look at and attend where appropriate the various regional and proposed national genealogy events around the country, both by physical attendance and virtually;
- Following our successful Conference in September 2021, consider holding another conference, in a year or two.

## **TRUSTEES RESPONSIBILITIES STATEMENT**

The following lists the Company's current Trustees and their responsibilities.

Hallam, Beverly	Chair and Research Co-ordinator
Napper, John	Vice Chairman & Treasurer
Sherman, Alexandra	Company Secretary
Charles, Geraldine	Outreach Co-ordinator
MacGregor, Elaine	Sales / Conference Co-ordinator
Murray, Margaret	Meetings Secretary
Rice, Elizabeth	Membership Secretary
Sutton, Hedley	Public relations
Young, Valmay	Website & Social Media Manager
Scully, Patrick	Without Portfolio
Charnock, Robert	Without Portfolio
Green, Stewart	Without Portfolio
Middleton, Paul	Without Portfolio
Tickner, Mike	Without Portfolio

In addition to the above Peter Bailey (Past Chairman) was Non-Executive President.

The Trustees (who are also directors of 'The Families in British India Society' for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- ✓ Select suitable accounting policies and then apply them consistently;
- ✓ Observe the methods and principles in the Charities SORP;
- ✓ Make judgments and accounting 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;
- ✓ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 preparing this report the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

## **CONCLUSION**

By all these means we have endeavoured to pursue our objectives of supporting India-related family history research and informing researchers and historians about the historical and social environment experienced by their ancestors in India.

Approved on behalf of the Trustees

---

Beverly Ann Hallam,  
Chair of Trustees

Approved on 24 June 2023

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**INDEPENDENT EXAMINER'S REPORT**  
**To the Trustees of The Families in British India Society**

**Independent examiner's report to the trustees of The Families in British India Society ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company, (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Ms J Baker FCCA  
Baker Accountancy Services  
22 High View Avenue North  
Brighton  
Sussex  
BN1 8WR

June 2023

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating income and expenditure account)**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2023**

		Unrestricted Funds	Unrestricted Funds
		2023	2022
		£	£
	Notes		
<b>Incoming Resources</b>			
<b>Incoming Resources from generated funds</b>			
Donations & Legacies		582	946
Income from charitable activities		29,044	35,206
Income from other trading activities	2	956	1,229
Investment income	3	303	8
<b>Total incoming Resources</b>		<b>30,885</b>	<b>37,389</b>
<b>Resources Expended</b>			
Expenditure on charitable activities		11,752	32,461
Costs of generating funds:			
Fundraising trading: cost of goods sold and other costs		488	545
Investment management costs	4	33	89
Support costs		6,516	6,424
<b>Total Resources Expended</b>		<b>18,789</b>	<b>39,519</b>
<b>Movement in total funds for the Year -</b>			
<b>Net surplus / (deficit) for the year</b>		<b>12,096</b>	<b>(2,130)</b>
<i>Total funds at 1<sup>st</sup> April 2022</i>	9	<b>54,928</b>	<b>57,058</b>
<b>Total funds at 31<sup>st</sup> March 2023</b>	9	<b>67,024</b>	<b>54,928</b>

The notes on pages 10 to 13 form part of these financial statements.

# THE FAMILIES IN BRITISH INDIA SOCIETY

(A company limited by guarantee)

REGISTERED NUMBER: 06034638

## BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	6	-	33
<b>Current assets</b>			
Stocks		793	944
Debtors	7	3,511	3,358
Cash at bank and in hand		76,206	69,824
		<u>80,510</u>	<u>74,126</u>
<b>Creditors</b>			
Amounts falling due within one year	8	(13,486)	(19,231)
		<u>67,024</u>	<u>54,895</u>
<b>Total net assets</b>		<u>67,024</u>	<u>54,928</u>
<b>Represented by:</b>			
<b>Charity Funds</b>			
Unrestricted funds	9	<u>67,024</u>	<u>54,928</u>
<b>Total funds</b>		<u>67,024</u>	<u>54,928</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 June 2023 and were signed on its behalf by:

\_\_\_\_\_  
John Derek Napper  
Treasurer & Trustee

The notes on pages 10 to 13 form part of these financial statements.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

**Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**Incoming Resources**

All income is included in the Statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Exhibition Equipment	- 10% on cost
Computer equipment	- 25% on cost
Fixtures and Fittings	- 10% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Value Added Taxation**

VAT is not recovered by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2023**

**2. ACTIVITIES FOR GENERATING FUNDS**

	<b>2023</b>	2022
	£	£
Fundraising events	-	3
Research	<b>85</b>	65
Shop income	<b>871</b>	1,161
	<u><b>956</b></u>	<u>1,229</u>

**3. INVESTMENT INCOME**

	<b>2023</b>	2022
	£	£
Deposit account and other Interest	<b>303</b>	8
	<u><b>303</b></u>	<u>8</u>

**4. INVESTMENT MANAGEMENT COSTS**

	<b>2023</b>	2022
	£	£
Depreciation	<b>33</b>	89
	<u><b>33</b></u>	<u>89</u>

**5. NET (INCOMING) / OUTGOING RESOURCES**

Net resources are stated after charging / (crediting):

	<b>2023</b>	2022
	£	£
Depreciation - owned assets	<b>33</b>	89
	<u><b>33</b></u>	<u>89</u>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2023**

**6. TANGIBLE FIXED ASSETS**

All assets are held for direct charitable purposes.

	<b>Fixtures &amp; Fittings</b>	<b>Exhibition Equipment</b>	<b>Office &amp; PC Equipment</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	333	3,902	1,122	5,357
Additions	-	-	-	-
Disposals	-	-	(463)	(463)
	<u>333</u>	<u>3,902</u>	<u>659</u>	<u>4,894</u>
<b>At 31 March 2023</b>	<b><u>333</u></b>	<b><u>3,902</u></b>	<b><u>659</u></b>	<b><u>4,894</u></b>
<b>Depreciation</b>				
At 1 April 2022	300	3,902	1,122	5,324
Charge for year	33	-	-	33
On Disposals	-	-	(463)	(463)
	<u>333</u>	<u>3,902</u>	<u>659</u>	<u>4,894</u>
<b>At 31 March 2023</b>	<b><u>333</u></b>	<b><u>3,902</u></b>	<b><u>659</u></b>	<b><u>4,894</u></b>
<b>Net book value</b>				
<b>At 31 March 2023</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>33</u>	<u>-</u>	<u>-</u>	<u>33</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	£	£
Trade debtors & accrued income	1,511	1,554
Prepayments	<u>2,000</u>	<u>1,804</u>
	<u><b>3,511</b></u>	<u><b>3,358</b></u>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2023**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>5</b>	4,297
Accruals	<b>300</b>	275
Deferred income	<b>13,181</b>	14,659
	<hr/> <b>13,486</b>	<hr/> 19,231

**9. STATEMENT OF FUNDS**

STATEMENT OF FUNDS - CURRENT YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Restricted Funds	-	-	-	-
Unrestricted Funds	54,928	30,885	(18,789)	67,024
	<hr/> 54,928	<hr/> 30,885	<hr/> (18,789)	<hr/> 67,024

STATEMENT OF FUNDS - PRIOR YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Restricted Funds	-	-	-	-
Unrestricted Funds	57,058	37,389	(39,519)	54,928
	<hr/> 57,058	<hr/> 37,389	<hr/> (39,519)	<hr/> 54,928

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023

**Trustees' Expenses**

Travel, accommodation, subsistence and other expenses of £1,077 (2022: £3,020) were reimbursed to 7 trustees (2022: 10 trustees) during the year ended 31 March 2023.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
<b>INCOMING RESOURCES</b>		
Donations & Legacies	<u>582</u>	<u>946</u>
<b>Income from charitable activities</b>		
Royalties & commissions received	499	994
Conference income	-	1,549
Grants received	-	2,000
Gift aid	1,420	1,579
Subscriptions	<u>27,125</u>	<u>29,084</u>
	<b>29,044</b>	<b>35,206</b>
<b>Other trading activities</b>		
Fundraising events	-	3
Research	85	65
Shop income	<u>871</u>	<u>1,161</u>
	<b>956</b>	<b>1,229</b>
<b>Investment income</b>		
Deposit account and other interest	<u>303</u>	<u>8</u>
<b>Total incoming Resources</b>	<b>30,885</b>	<b>37,389</b>
<b>RESOURCES EXPENDED</b>		
<b>Core Charitable activities</b>		
Journal costs including postage	7,605	7,753
Website costs	2,767	16,091
Exhibition & Open Meeting costs	1,380	686
Conference costs	-	7,931
	<u>11,752</u>	<u>32,461</u>
<b>Fundraising trading: cost of goods sold and other costs</b>		
Opening stock	944	1,172
Research costs	332	313
Publications	5	4
Closing stock	<u>(793)</u>	<u>(944)</u>
	<b>488</b>	<b>545</b>
<b>Investment management costs</b>		
Depreciation of tangible fixed assets	<b>33</b>	<b>89</b>
<b>Support costs</b>		
Storage costs (rent)	1,368	1,148
Insurance	835	985
Travel & subsistence	591	216
Printing, stationery, postage & other	670	716
Accounting costs	1,624	1,960
Legal & professional fees	53	33
Subscriptions	733	686
Bank charges	622	706
Exchange differences	<u>20</u>	<u>(26)</u>
	<b>6,516</b>	<b>6,424</b>
<b>Total Resources expended</b>	<u>18,789</u>	<u>39,519</u>
<b>Net surplus / (deficit) for the year</b>	<u>12,096</u>	<u>(2,130)</u>

***This page does not form part of the statutory accounts***

**THE FAMILIES IN BRITISH INDIA SOCIETY**

England & Wales - Charity number 1118885

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# Accounts

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**REGISTERED COMPANY NUMBER: 06034638**  
**REGISTERED CHARITY NUMBER: 1118885**

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2022**

**FOR**

**THE FAMILIES IN BRITISH INDIA SOCIETY**

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**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)

**CONTENTS**

	Page
Reference and administrative details of the charity and its trustees	2
Report of the Trustees	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 -13
Detailed statement of financial activities <i>(This page does not form part of the statutory accounts)</i>	14

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**OF**  
**THE CHARITY AND ITS TRUSTEES**

**Incorporation**

The charitable company was incorporated on 20 December 2006

**Registered Company number:** 06034638 (England and Wales)

**Registered Charity number:** 1118885

**Registered Office**

86, New Road  
Sands  
High Wycombe  
Bucks HP12 4LG

**Trustees**

Movements in year

Geraldine Lorna Charles	
Robert Owen Charnock	
Beverly Ann Hallam	
Elaine Victoria MacGregor	
Paul Irvin Middleton	Co-opted on 25 November 2021
Margaret Yvonne Murray	
John Derek Napper	
Jocelyn Louise O'Kelly	Resigned on 26 August 2021
Elizabeth Anne Rice	
Patrick Alexander Scully	
Alexandra Susan Anne Sherman	
Iain Richard Scott Shore	Co-opted on 27 July 2021, Resigned on 10 February 2022
Penelope Vyvyan Tipper	
Steven van Dulken	
Valmay Stella Young	

**Chairman**

Patrick Alexander Scully

**Bankers**

National Westminster Bank  
8-11 Pavilion Buildings  
Castle Square  
**Brighton, BN1 1DP**

**Independent Advisor**

Baker Accountancy  
22 High View Avenue North  
Brighton, Sussex  
**BN1 8WR**

**Website**

[www.fibis.org](http://www.fibis.org)

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED**  
**31 MARCH 2022**

The Trustees are pleased to present their report for the year ended 31 March 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). Advantage has been taken of the exemptions contained therein for smaller charities which are not subject to a statutory audit.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

The charity is controlled by its Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Trustees are elected at the Annual General Meeting for a term of three years, and between meetings may be co-opted by the Board until the next AGM. One third of the Trustees must retire by rotation each year but may stand for re-election.

All new Trustees have their duties and responsibilities fully explained to them and are given a copy of the Charity Commission's guidance, *The Essential Trustee*.

The work of the Society is undertaken entirely by Trustees and other members, all of whom are volunteers who receive no remuneration other than reasonable expenses, mainly for travel purposes.

##### **Risk Management**

The Trustees have kept in mind their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against loss, fraud and error.

#### **ANNUAL REPORT**

##### **Objects of the Charity**

To promote and encourage the public study of family, social and economic history, genealogy, and related subjects such as local history, with reference to those areas which were administered by, or of interest to the Honourable East India Company, and those areas which were administered by, or of interest to, the Government of India. For the purposes of the Charity the areas shall include Pakistan, Bangladesh, Burma, Ceylon/Sri Lanka, Persia and the Persian Gulf and any other areas deemed relevant by the Trustees.

##### **How our activities deliver Public Benefit**

- Operating a substantial website which includes a database containing close to 2.0 million names, a wiki offering information on the political, military and social history of British India, and a gallery of photographs illustrating life in British India. The database is fed by the voluntary efforts of FIBIS members and other contributors, and both the wiki and the gallery are open to contributions from members of the public. Database, wiki and gallery are all available to the public free of charge;
- Publishing Guides and Booklets at affordable prices to aid genealogical research relating to occupations (e.g. the Indian Army, maritime services, the Indian Railways, Government service) or explaining the use of resources (e.g. gravestones, directories, civil lists);
- Holding twice-yearly meetings open to all members of the public offering presentations on topics relating to family history research or life in British India;
- Answering genealogical enquiries relating to British India;
- Periodically holding a Conference to include Workshops and Seminars and How - to activities. The last one was successfully held in September 2021.

## **ACTIVITIES**

The Families in British India Society (hereinafter referred to as FIBIS) has continued to expand and improve its services to the British India family history community throughout the year. Expansion and activity has, in particular, been in the continued growth of data on our database and in the wiki and gallery as well as our Facebook Group (British India Family History) which goes from strength to strength with an ever increasing number of members.

### **Membership**

We would like to thank Libby Rice for her commitment and continued hard work as Membership Secretary. In large part we have her to thank for a small net increase in our membership which finished the year at 1,893 members (1,886 at 31 Mar 2021). This small net increase, helped by the continuing successful uptake of our 'paperless' membership goes against the current trend for most Family History Societies.

### **Publications**

Our Journal Editor Jacob Bailey, has successfully managed during the year under review to maintain the quality of content and presentation of the FIBIS Journal. The usual two journals were published, on time in Spring and Autumn, both with an attractive and informative selection of articles and commentaries on the history of British India. Jacob has had to stand down as editor due to work commitments and we should like to thank him for the two journals that he's edited. On a temporary basis Pat Scully has stepped in to edit the Spring 2022 journal, so we are currently looking for a replacement journal editor, who does not necessarily need to be a trustee of FIBIS. It is hoped that a new FIBIS Guide on the Indian Railways, an expansion of the existing Fact File, will be produced during the current Financial Year.

### **Outreach & Shows**

Due to Covid, no physical shows were held during the year, but FIBIS was represented 'virtually' at two of the main Family History Fairs during the year: *RootsTech* in February and the *Family History Federation's* show in November. These gave an opportunity for overseas members to attend, which will certainly be continued at future shows, which are likely to be 'hybrid' in nature, both physical and virtual.

### **Meetings**

The Annual General Meeting took place 'virtually' on Zoom on Saturday, 10<sup>th</sup> July, the second time it had not been possible to hold a physical AGM. The usual October Open Meeting was replaced by the successful 3 day conference in Oxford in late September, which included 12 speakers to educate and entertain the attendees. Since then, Zoom meetings for advice to members at 6-8 week intervals have been continued, which remain as a successful innovation.

### **Overseas**

Mary-Anne Gourley the FIBIS representative in Australia continues to do a wonderful job in increasing our presence in that country, as does Eleanor Neil in New Zealand.

### **Website**

The content of the website has grown substantially over the years, and it was decided that a revamp of the site was needed. A website design and development agency was engaged to carry out the work, and since the financial year-end the new site has 'gone live', being well-received, but the trustees would welcome any suggestions for further improvements. Members are therefore encouraged to look online at the website and provide us with any feedback they may have.

Data contained in the Database, the Wiki and the Gallery continue to grow, providing ever-increasing information for members and non-members alike. The project to photograph gravestones in India which are in danger of being lost forever will re-commence once Covid restrictions are lifted.

### **Volunteers**

Thanks go to all the volunteers who have helped to promote FIBIS in so many ways by helping at shows, researching and transcribing records. As always, more volunteers are needed so please consider giving as much time as you can no matter how little time that may be. No experience is necessary as support and training will be provided.

### **Transcriptions & Fund-raising**

Our Transcriptions Co-ordinator, Sandra Seager, has been busy with a team of transcribers working on new as well as ongoing projects. Transcriptions are from various sources, including many little-known ones in the India Office Records in the British Library. The results are to be found on our Website which supplement, not duplicating, records that can be found on commercial family history sites.

The presence of the pandemic, particularly in India has curtailed our activities of photographing cemeteries there throughout the year. However, we must thank *The Pilgrim Trust* for their continuing support in funding this project, and a grant of £3,214 was applied for and received in the year, being the final tranche of the £10,000 in grants received from *The Pilgrim Trust*.

## **Research**

Our dedicated team of volunteer researchers, led by Beverly Hallam, continues to support members who need help and/or assistance as required, although while the British Library has been closed due to Covid, this has in the main been by way of advice as to online sources. The policy continues of contacting new members within three months after they join, informing them of all the facilities we offer to help them with their research. This has proven to be very popular and is a particularly welcome stimulus both to our members and our Research Team. Our Facebook Group 'British India Family History' continues to be well supported and helps many members and non-members (hopefully soon to be members) in their family history quest.

## **BACSA**

The Policy of working with our sister organization The British Association for Cemeteries in South Asia (BACSA) on issues of common interest continues.

## **FINANCIAL REVIEW**

In the period 1 April 2021 - 31 March 2022, FIBIS continued to attract and register new members, its principal source of income, offset by non-renewing members. At the end of March 2022, total members paying subscriptions were 1,893 compared with 1,886 as at 31 March 2021.

During the year to 31 March 2022 incoming resources totalled £37,389 (2021 - £33,058), including £29,084 (2021 - £28,156) of subscription income. Resources expended in the year amounted to £39,519 (2021 - £24,407), including £7,931 conference costs and £7,390 for development of our website, resulting in a net excess of expenditure over income of £(2,130) (2021 – net income of £8,651). Closing funds at 31 March 2022 were £54,928 (2021 - £57,058).

## **INVESTMENT POLICY AND PERFORMANCE**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short-term. Accordingly, at present there are no funds for long-term investment. If circumstances change, FIBIS will develop and implement an appropriate and ethical investment policy.

## **RESERVES POLICY**

It has been agreed that it is appropriate for FIBIS to maintain strategic reserves sufficient to support unavoidable operating costs of FIBIS (primarily the cost of technical support for our website) for the future. The strategic reserve must consist of unrestricted funds.

## **FUTURE DEVELOPMENTS**

FIBIS will continue its existing programme of work to support the public with an interest in family history research in British India. We will explore and, where appropriate, develop and introduce new services for members of the public, researchers, subscribers and others. Amongst those planned for the next 12 months are:

- Restarting the use of an Indian photographer to record gravestones and inscriptions of British persons who died in India, when conditions allow;
- Continue the development of the web and social media sites;
- Continue to look at and attend where appropriate the various regional and proposed national genealogy events around the country, both by physical attendance and virtually;
- Following our successful Conference in September 2021, consider holding another conference, in two or three years' time.

## **TRUSTEES RESPONSIBILITIES STATEMENT**

The following lists the Company's current Trustees and their responsibilities.

Scully, Patrick	Chairman
Charnock, Robert	Vice Chairman
Napper, John	Treasurer
Sherman, Alexandra	Company Secretary
Charles, Geraldine	Museums Liaison
Hallam, Beverly	Research Officer
MacGregor, Elaine	Public relations
Murray, Margaret	Meetings Secretary
Rice, Elizabeth	Membership Secretary
Tipper, Penny	Events Manager
Van Dulken, Steven	Publications
Young, Valmay	Website & Social Media Manager
Green, Stewart	Without Portfolio
Middleton, Paul	Without Portfolio
Sutton, Hedley	Without Portfolio

In addition to the above Peter Bailey (Immediate Past Chairman) is Non-Executive President.

The Trustees (who are also directors of 'The Families in British India Society' for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- ✓ Select suitable accounting policies and then apply them consistently;
- ✓ Observe the methods and principles in the Charities SORP;
- ✓ Make judgments and accounting 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;
- ✓ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 preparing this report the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

## **CONCLUSION**

By all these means we have endeavoured to pursue our objectives of supporting India-related family history research and informing researchers and historians about the historical and social environment experienced by their ancestors in India.

Approved on behalf of the Trustees

---

Patrick Alexander Scully,  
Chairman of Trustees

Approved on 25 June 2022

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**INDEPENDENT EXAMINER'S REPORT**  
**To the Trustees of The Families in British India Society**

**Independent examiner's report to the trustees of The Families in British India Society ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company, (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (~~the 2006 Act~~).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (~~the 2011 Act~~). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Ms J Baker FCCA  
Baker Accountancy Services  
22 High View Avenue North  
Brighton  
Sussex  
BN1 8WR

June 2022

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating income and expenditure account)  
**FOR**  
**THE YEAR ENDED 31 MARCH 2022**

		<b>Unrestricted Funds</b>	Unrestricted Funds
		<b>2022</b>	2021
	Notes	£	£
<b>Incoming Resources</b>			
<b>Incoming Resources from generated funds</b>			
Donations & Legacies		<b>946</b>	880
Income from charitable activities		<b>35,206</b>	30,705
Income from other trading activities	2	<b>1,229</b>	1,452
Investment income	3	<b>8</b>	21
<b>Total incoming Resources</b>		<b>37,389</b>	33,058
<b>Resources Expended</b>			
Expenditure on charitable activities		<b>32,461</b>	14,979
Costs of generating funds:			
Fundraising trading: cost of goods sold and other costs		<b>545</b>	2,695
Investment management costs	4	<b>89</b>	376
Support costs		<b>6,424</b>	6,357
<b>Total Resources Expended</b>		<b>39,519</b>	24,407
<b>Movement in total funds for the Year - Net (deficit) / surplus for the year</b>	5	<b>(2,130)</b>	8,651
<i>Total funds at 1<sup>st</sup> April 2021</i>		<b>57,058</b>	48,407
<b>Total funds at 31<sup>st</sup> March 2022</b>		<b>54,928</b>	57,058

The notes on pages 10 to 13 form part of these financial statements.

# THE FAMILIES IN BRITISH INDIA SOCIETY

(A company limited by guarantee)  
REGISTERED NUMBER: 06034638

## BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		33		122
<b>Current assets</b>					
Stocks		944		1,172	
Debtors	7	3,358		8,180	
Cash at bank and in hand		69,824		63,419	
		<u>74,126</u>		<u>72,771</u>	
<b>Creditors</b>					
Amounts falling due within one year	8	(19,231)		(15,835)	
		<u>54,895</u>		<u>56,936</u>	
<b>Net current assets</b>			<b>54,895</b>		<b>56,936</b>
<b>Total net assets</b>			<u><b>54,928</b></u>		<u><b>57,058</b></u>
<b>Represented by:</b>					
<b>Charity Funds</b>					
Restricted Funds			-		-
Unrestricted funds	9		<u>54,928</u>		<u>57,058</u>
<b>Total funds</b>			<u><b>54,928</b></u>		<u><b>57,058</b></u>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2022. The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 10 to 13 form part of these financial statements.

The financial statements were signed on their behalf by:

John Derek Napper  
Treasurer & Trustee

Approved on 25 June 2022

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

**Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**Incoming Resources**

All income is included in the Statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Exhibition Equipment	- 10% on cost
Computer equipment	- 25% on cost
Fixtures and Fittings	- 10% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Value Added Taxation**

VAT is not recovered by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2022**

**2. ACTIVITIES FOR GENERATING FUNDS**

	<b>2022</b>	2021
	£	£
Fundraising events	<b>3</b>	29
Research	<b>65</b>	20
Shop income	<b><u>1,161</u></b>	<u>1,403</u>
	<b><u>1,229</u></b>	<u>1,452</u>

**3. INVESTMENT INCOME**

	<b>2022</b>	2021
	£	£
Deposit account and other Interest	<b><u>8</u></b>	<u>21</u>

**4. INVESTMENT MANAGEMENT COSTS**

	<b>2022</b>	2021
	£	£
Depreciation	<b><u>89</u></b>	<u>376</u>

**5. NET (INCOMING) / OUTGOING RESOURCES**

Net resources are stated after charging / (crediting):

	<b>2022</b>	2021
	£	£
Depreciation - owned assets	<b><u>89</u></b>	<u>376</u>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2022**

**6. TANGIBLE FIXED ASSETS**

All assets are held for direct charitable purposes.

	<b>Fixtures &amp; Fittings</b>	<b>Exhibition Equipment</b>	<b>Office &amp; PC Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2021	333	3,902	1,122	5,357
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2022</b>	<b><u>333</u></b>	<b><u>3,902</u></b>	<b><u>1,122</u></b>	<b><u>5,357</u></b>
<b>Depreciation</b>				
At 1 April 2021	266	3,897	1,072	5,235
Charge for year	34	5	50	89
On Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2022</b>	<b><u>300</u></b>	<b><u>3,902</u></b>	<b><u>1,122</u></b>	<b><u>5,324</u></b>
<b>Net book value</b>				
<b>At 31 March 2022</b>	<b><u>33</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>33</u></b>
At 31 March 2021	<u>67</u>	<u>5</u>	<u>50</u>	<u>122</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Trade debtors & accrued income	1,554	2,849
Prepayments	<u>1,804</u>	<u>5,331</u>
	<b><u>3,358</u></b>	<b><u>8,180</u></b>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2022**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	£	£
Trade creditors	<b>4,297</b>	510
Accruals	<b>275</b>	275
Deferred income	<b>14,659</b>	15,050
	<b><u>19,231</u></b>	<u>15,835</u>

**9. STATEMENT OF FUNDS**

STATEMENT OF FUNDS - CURRENT YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Restricted Funds	-	-	-	-
Unrestricted Funds	57,058	37,389	39,519	54,928
	<u>57,058</u>	<u>37,389</u>	<u>39,519</u>	<u>54,928</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Restricted Funds	-	-	-	-
Unrestricted Funds	48,407	33,058	24,407	57,058
	<u>48,407</u>	<u>33,058</u>	<u>24,407</u>	<u>57,058</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022

**Trustees' Expenses**

Telephone, travel, accommodation, subsistence and other expenses of £3,020 (2021: £212) were reimbursed to 10 trustees (2021: 2 trustees) during the year ended 31 March 2022.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>INCOMING RESOURCES</b>		
Donations & Legacies	<u>946</u>	<u>880</u>
<b>Income from charitable activities</b>		
Royalties & commissions received	994	1,000
Conference income	1,549	-
Grants received	2,000	-
Gift aid	1,579	1,549
Subscriptions	<u>29,084</u>	<u>28,156</u>
	<b>35,206</b>	<b>30,705</b>
<b>Other trading activities</b>		
Fundraising events	3	29
Research	65	20
Shop income	<u>1,161</u>	<u>1,403</u>
	<b>1,229</b>	<b>1,452</b>
<b>Investment income</b>		
Deposit account and other interest	<u>8</u>	<u>21</u>
<b>Total incoming Resources</b>	<b>37,389</b>	<b>33,058</b>
<b>RESOURCES EXPENDED</b>		
<b>Core Charitable activities</b>		
Journal costs including postage	7,753	6,626
Website costs	16,091	7,751
Exhibition & Open Meeting costs	686	602
Conference costs	<u>7,931</u>	<u>-</u>
	<b>32,461</b>	<b>14,979</b>
<b>Fundraising trading: cost of goods sold and other costs</b>		
Opening stock	1,172	2,348
Research costs	313	254
Publications	4	1,265
Closing stock	<u>(944)</u>	<u>(1,172)</u>
	<b>545</b>	<b>2,695</b>
<b>Investment management costs</b>		
Depreciation of tangible fixed assets	89	376
<b>Support costs</b>		
Storage costs (rent)	1,148	1,080
Insurance	985	1,064
Travel & subsistence	216	-
Printing, stationery & postage	716	1,143
Accounting costs	1,960	1,721
Advertising & PR	-	110
Legal & professional fees	33	-
Subscriptions	686	650
Bank charges	706	711
Exchange differences	<u>(26)</u>	<u>(122)</u>
	<b>6,424</b>	<b>6,357</b>
<b>Total Resources expended</b>	<b>39,519</b>	<b>24,407</b>
<b>Net (deficit) / surplus for the year</b>	<u><b>(2,130)</b></u>	<u><b>8,651</b></u>

**This page does not form part of the statutory accounts**

**THE FAMILIES IN BRITISH INDIA SOCIETY**

England & Wales - Charity number 1118885

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# Accounts

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**REGISTERED COMPANY NUMBER: 06034638**  
**REGISTERED CHARITY NUMBER: 1118885**

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2021**

**FOR**

**THE FAMILIES IN BRITISH INDIA SOCIETY**

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**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)

**CONTENTS**

	Page
Reference and administrative details of the charity and its trustees	2
Report of the Trustees	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 -13
Detailed statement of financial activities <i>(This page does not form part of the statutory accounts)</i>	14

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**OF**  
**THE CHARITY AND ITS TRUSTEES**

**Incorporation**

The charitable company was incorporated on 20 December 2006

**Registered Company number:** 06034638 (England and Wales)

**Registered Charity number:** 1118885

**Registered Office**

86, New Road  
Sands  
High Wycombe  
Bucks HP12 4LG

**Trustees**

Movements in year

Geraldine Lorna Charles  
Robert Owen Charnock  
Andrew Cumine  
Beverly Ann Hallam  
Elaine Victoria MacGregor  
Margaret Yvonne Murray  
John Derek Napper  
Jocelyn Louise O'Kelly  
Elizabeth Anne Rice  
Patrick Alexander Scully  
Alexandra Susan Anne Sherman  
Penelope Vyvyan Tipper  
Steven van Dulken  
Valmay Stella Young

Resigned on 20 June 2020

**Chairman**

Patrick Alexander Scully

**Bankers**

National Westminster Bank  
8-11 Pavilion Buildings  
Castle Square  
**Brighton, BN1 1DP**

**Independent Advisor**

Baker Accountancy  
22 High View Avenue North  
Brighton, Sussex  
**BN1 8WR**

**Website**

[www.fibis.org](http://www.fibis.org)

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED**  
**31 MARCH 2021**

The Trustees are pleased to present their report for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). Advantage has been taken of the exemptions contained therein for smaller charities which are not subject to a statutory audit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Trustees are elected at the Annual General Meeting for a term of three years, and between meetings may be co-opted by the Board until the next AGM. One third of the Trustees must retire by rotation each year but may stand for re-election.

All new Trustees have their duties and responsibilities fully explained to them and are given a copy of the Charity Commission's guidance, *The Essential Trustee*.

The work of the Society is undertaken entirely by Trustees and other members, all of whom are volunteers who receive no remuneration other than reasonable expenses, mainly for travel purposes.

**Risk Management**

The Trustees have kept in mind their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against loss, fraud and error.

**ANNUAL REPORT**

**Objects of the Charity**

To promote and encourage the public study of family, social and economic history, genealogy, and related subjects such as local history, with reference to those areas which were administered by, or of interest to the Honourable East India Company, and those areas which were administered by, or of interest to, the Government of India. For the purposes of the Charity the areas shall include Pakistan, Bangladesh, Burma, Ceylon/Sri Lanka, Persia and the Persian Gulf and any other areas deemed relevant by the Trustees.

**How our activities deliver Public Benefit**

- Operating a substantial website which includes a database containing close to 2.0 million names, a wiki offering information on the political, military and social history of British India, and a gallery of photographs illustrating life in British India. The database is fed by the voluntary efforts of FIBIS members and other contributors, and both the wiki and the gallery are open to contributions from members of the public. Database, wiki and gallery are all available to the public free of charge;
- Publishing Guides and Booklets at affordable prices to aid genealogical research relating to occupations (e.g. the Indian Army, maritime services, the Indian Railways, Government service) or explaining the use of resources (e.g. gravestones, directories, civil lists);
- Holding twice-yearly meetings open to all members of the public offering presentations on topics relating to family history research or life in British India;
- Answering genealogical enquiries relating to British India;
- Periodically holding a Conference to include Workshops and Seminars and How - to activities. The next one is due to take place in September 2021.

## **ACTIVITIES**

The Families in British India Society (hereinafter referred to as FIBIS) has continued to expand and improve its services to the British India family history community throughout the year. Expansion and activity has, in particular, been in the continued growth of data on our database and in the wiki and gallery as well as our Facebook Group (British India Family History) which goes from strength to strength with an ever increasing number of members.

### **Membership**

We would like to thank Libby Rice for her commitment and continued hard work as Membership Secretary. In large part we have her to thank for the increase in our membership which finished the year at 1,886 members (1,699 at 31 Mar 2020). This net increase of 11%, helped by the introduction of our 'paperless' membership goes against the current trend for most Family History Societies, a fact of which we are proud.

### **Publications**

Our Journal Editor Mark Young, has successfully managed during the year under review to maintain the quality of content and presentation of the FIBIS Journal. The usual two journals were published, on time in Spring and Autumn, both with an attractive and informative selection of articles and commentaries on the history of British India. As mentioned in the last journal, Mark is handing over as editor, due to work commitments, to Jacob Bailey, to whom we wish every success in the role, and thank Mark for his time as editor. We plan the updating of at least two of our Fact Files in the near future, and during the year reprinted the *FIBIS Guide to Indian Armies* by Peter Bailey which continues to sell well. It is hoped that a new FIBIS Guide on the various trades in British India such as jute and indigo will come out during the current Financial Year.

### **Outreach & Shows**

Due to Covid, no physical shows were held during the year, but FIBIS was represented 'virtually' at two of the main Family History Fairs during the year: *RootsTech* in February and the *Family History Federation's* show in November. These gave an opportunity for overseas members to attend, which will certainly be continued at future shows, which are likely to be 'hybrid' in nature, both physical and virtual.

### **Meetings**

The Annual General Meeting took place 'virtually' on Zoom on Saturday, 20<sup>th</sup> June, followed by the opportunity for attendees to ask questions of experts in break-out rooms. The 'virtual' Open Meeting in October included a talk by Mike Young on "Mental health in British India", which was very well received. Since then, Zoom meetings for advice to members at 6-8 week intervals have been instituted, which have been very successful, and are continuing in the current year.

### **Overseas**

Mary-Anne Gourley the FIBIS representative in Australia continues to do a wonderful job in increasing our presence in that country, as does Eleanor Neil in New Zealand.

### **Website**

Increasing activity on our website has been well handled by our consultant Nik Parker. The Database, the Wiki and the Gallery now contain ever increasing data. The project to photograph gravestones which are in danger of being lost forever will re-commence once Covid restrictions are lifted. The number of images in the gallery continues to increase and is very popular with members and non-members alike.

### **Volunteers**

Thanks to all the volunteers who have helped to promote FIBIS in so many ways by helping at shows, researching and transcribing records. As always, more volunteers are needed so please consider giving as much time as you can no matter how little time that may be. No experience is necessary as support and training will be provided.

### **Transcriptions & Fund-raising**

Our Transcriptions Co-ordinator, Sandra Seager, has been busy with a team of transcribers working on new as well as ongoing projects. Transcriptions are from various sources, including many little-known ones in the India Office Records in the British Library. The results are to be found on our Website which supplement, not duplicating, records that can be found on commercial family history sites.

The presence of the pandemic, particularly in India has curtailed our activities of photographing cemeteries there throughout the year. However, we must thank *The Pilgrim Trust* for their continuing support in funding this project, although no grants have been applied for during the year.

## **Research**

Our dedicated team of volunteer researchers, led by Beverly Hallam, continues to support members who need help and/or assistance as required, although while the British Library has been closed due to Covid, this has in the main been by way of advice as to online sources. The policy continues of contacting new members within three months after they join, informing them of all the facilities we offer to help them with their research. This has proven to be very popular and is a particularly welcome stimulus both to our members and our Research Team. Our Facebook Group 'British India Family History' continues to be well supported and helps many members and non-members (hopefully soon to be members) in their family history quest.

## **BACSA**

The Policy of working with our sister organization The British Association for Cemeteries in South Asia (BACSA) on issues of common interest continues.

## **FINANCIAL REVIEW**

In the period 1 April 2020 - 31 March 2021, FIBIS continued to attract and register new members, its principal source of income, offset by non-renewing members. At the end of March 2021, total members paying subscriptions were 1,886 compared with 1,699 as at 31 March 2020.

During the year to 31 March 2021 incoming resources totalled £33,058 (2020 - £33,655), including £28,156 (2020 - £26,447) of subscription income. Resources expended in the year amounted to £24,407 (2020 - £29,687) resulting in a net excess of income over expenditure of £8,651 (2020 - £3,968). Closing funds at 31 March 2021 were £57,058 (2020 - £48,407).

## **INVESTMENT POLICY AND PERFORMANCE**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short-term. Accordingly, at present there are no funds for long-term investment. If circumstances change, FIBIS will develop and implement an appropriate and ethical investment policy.

## **RESERVES POLICY**

It has been agreed that it is appropriate for FIBIS to maintain strategic reserves sufficient to support unavoidable operating costs of FIBIS (primarily the cost of technical support for our website) for the future. The strategic reserve must consist of unrestricted funds.

## **FUTURE DEVELOPMENTS**

FIBIS will continue its existing programme of work to support the public with an interest in family history research in British India. We will explore and, where appropriate, develop and introduce new services for members of the public, researchers, subscribers and others. Amongst those planned for the next 12 months are:

- Restarting the use of an Indian photographer to record gravestones and inscriptions of British persons who died in India, when conditions allow;
- Continue the development of the web and social media sites;
- Continue to look at and attend where appropriate the various regional and proposed national genealogy events around the country, both by physical attendance and virtually;
- Hold our Conference in September 2021, the plans for which are well in hand.

## **TRUSTEES RESPONSIBILITIES STATEMENT**

The following lists the Company's current Trustees and their responsibilities.

Scully, Patrick	Chairman
Charnock, Robert	Vice Chairman
Napper, John	Treasurer
Sherman, Alexandra	Company Secretary
Charles, Geraldine	Museums Liaison
Hallam, Beverly	Research Officer
MacGregor, Elaine	Shop Manager
Murray, Margaret	Meetings Secretary
O'Kelly, Joss	Public Relations
Rice, Elizabeth	Membership Secretary
Tipper, Penny	Events Manager
Van Dulken, Steven	Publications
Young, Valmay	Website & Social Media Manager

In addition to the above Peter Bailey (Immediate Past Chairman) is Non-Executive President.

The Trustees (who are also directors of 'The Families in British India Society' for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- ✓ Select suitable accounting policies and then apply them consistently;
- ✓ Observe the methods and principles in the Charities SORP;
- ✓ Make judgments and accounting 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;
- ✓ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 preparing this report the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

## **CONCLUSION**

By all these means we have endeavoured to pursue our objectives of supporting India-related family history research and informing researchers and historians about the historical and social environment experienced by their ancestors in India.

Approved on behalf of the Trustees

---

Patrick Alexander Scully,  
Chairman of Trustees

Approved on 10 July 2021

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**INDEPENDENT EXAMINER'S REPORT**  
**To the Trustees of The Families in British India Society**

**Independent examiner's report to the trustees of The Families in British India Society ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company, (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (~~the 2006 Act~~).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (~~the 2011 Act~~). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Ms J Baker FCCA  
Baker Accountancy Services  
22 High View Avenue North  
Brighton  
Sussex  
BN1 8WR

July 2021

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating income and expenditure account)  
**FOR**  
**THE YEAR ENDED 31 MARCH 2021**

		<b>Unrestricted Funds</b>	Unrestricted Funds
	Notes	<b>2021</b>	2020
		£	£
<b>Incoming Resources</b>			
<b>Incoming Resources from generated funds</b>			
Donations & Legacies		880	3,167
Income from charitable activities		30,705	28,677
Income from other trading activities	2	1,452	1,719
Investment income	3	21	92
<b>Total incoming Resources</b>		<u>33,058</u>	<u>33,655</u>
 <b>Resources Expended</b>			
Expenditure on charitable activities		14,979	19,835
Costs of generating funds:			
Fundraising trading: cost of goods sold and other costs		2,695	2,124
Investment management costs	4	376	473
Support costs		6,357	7,255
<b>Total Resources Expended</b>		<u>24,407</u>	<u>29,687</u>
 <b>Movement in total funds for the Year -</b>			
<b>Net surplus for the year</b>	5	<u>8,651</u>	<u>3,968</u>
<i>Total funds at 1<sup>st</sup> April 2020</i>		<u>48,407</u>	<u>44,439</u>
 <b>Total funds at 31<sup>st</sup> March 2021</b>		<u><u>57,058</u></u>	<u><u>48,407</u></u>

The notes on pages 10 to 13 form part of these financial statements.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 06034638**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Notes	2021	2020	
		£	£	£
<b>Fixed assets</b>				
Tangible assets	6		122	498
<b>Current assets</b>				
Stocks		1,172	2,348	
Debtors	7	8,180	8,918	
Cash at bank and in hand		63,419	51,420	
		72,771	62,686	
<b>Creditors</b>				
Amounts falling due within one year	8	(15,835)	(14,777)	
		56,936	47,909	
<b>Net current assets</b>				
		57,058	48,407	
<b>Represented by:</b>				
<b>Charity Funds</b>				
Restricted Funds		-	-	
Unrestricted funds	9	57,058	48,407	
<b>Total funds</b>		57,058	48,407	

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2021. The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 10 to 13 form part of these financial statements.

The financial statements were signed on their behalf by:

\_\_\_\_\_  
John Derek Napper  
Treasurer & Trustee

Approved on 10 July 2021

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

**Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**Incoming Resources**

All income is included in the Statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Exhibition Equipment	- 10% on cost
Computer equipment	- 25% on cost
Fixtures and Fittings	- 10% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Value Added Taxation**

VAT is not recovered by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2021**

**2. ACTIVITIES FOR GENERATING FUNDS**

	<b>2021</b>	2020
	£	£
Fundraising events	29	39
Research	20	86
Shop income	<u>1,403</u>	<u>1,594</u>
	<u><b>1,452</b></u>	<u><b>1,719</b></u>

**3. INVESTMENT INCOME**

	<b>2021</b>	2020
	£	£
Deposit account and other Interest	<u>21</u>	<u>92</u>

**4. INVESTMENT MANAGEMENT COSTS**

	<b>2021</b>	2020
	£	£
Depreciation	<u>376</u>	<u>473</u>

**5. NET (INCOMING) / OUTGOING RESOURCES**

Net resources are stated after charging / (crediting):

	<b>2021</b>	2020
	£	£
Depreciation - owned assets	<u><b>376</b></u>	<u><b>473</b></u>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2021**

**6. TANGIBLE FIXED ASSETS**

All assets are held for direct charitable purposes.

	<b>Fixtures &amp; Fittings</b>	<b>Exhibition Equipment</b>	<b>Office &amp; PC Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2020	333	3,902	1,122	5,357
Additions	-	-	-	-
Disposals	-	-	-	-
	-----	-----	-----	-----
<b>At 31 March 2021</b>	<b><u>333</u></b>	<b><u>3,902</u></b>	<b><u>1,122</u></b>	<b><u>5,357</u></b>
<b>Depreciation</b>				
At 1 April 2020	233	3,604	1,022	4,859
Charge for year	33	293	50	376
On Disposals	-	-	-	-
	-----	-----	-----	-----
<b>At 31 March 2021</b>	<b><u>266</u></b>	<b><u>3,897</u></b>	<b><u>1,072</u></b>	<b><u>5,235</u></b>
<b>Net book value</b>				
<b>At 31 March 2021</b>	<b><u>67</u></b>	<b><u>5</u></b>	<b><u>50</u></b>	<b><u>122</u></b>
At 31 March 2020	<u>100</u>	<u>298</u>	<u>100</u>	<u>498</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors & accrued income	2,849	2,839
Prepayments	<u>5,331</u>	<u>6,079</u>
	<b><u>8,180</u></b>	<b><u>8,918</u></b>

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2021**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>510</b>	512
Accruals	<b>275</b>	275
Deferred income	<b>15,050</b>	13,990
	<b>15,835</b>	14,777

**9. STATEMENT OF FUNDS**

STATEMENT OF FUNDS - CURRENT YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Restricted Funds	-	-	-	-
Unrestricted Funds	48,407	33,058	24,407	57,058
	48,407	33,058	24,407	57,058

STATEMENT OF FUNDS - PRIOR YEAR

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Restricted Funds	-	-	-	-
Unrestricted Funds	44,439	33,655	29,687	48,407
	44,439	33,655	29,687	48,407

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021

**Trustees' Expenses**

Telephone, travel, accommodation, subsistence and other expenses of £212 (2020: £1,822) were reimbursed to 2 trustees (2020: 8 trustees) during the year ended 31 March 2021.

**THE FAMILIES IN BRITISH INDIA SOCIETY**  
**(A company limited by guarantee)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR**  
**THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>INCOMING RESOURCES</b>		
Donations & Legacies	880	3,167
<b>Income from charitable activities</b>		
Royalties & commissions received	1,000	655
Gift aid	1,549	1,575
Subscriptions	28,156	26,447
	<u>30,705</u>	<u>28,677</u>
<b>Other trading activities</b>		
Fundraising events	29	39
Research	20	86
Shop income	1,403	1,594
	<u>1,452</u>	<u>1,719</u>
<b>Investment income</b>		
Deposit account and other interest	21	92
	<u>21</u>	<u>92</u>
<b>Total incoming Resources</b>	<b>33,058</b>	<b>33,655</b>
<b>RESOURCES EXPENDED</b>		
<b>Core Charitable activities</b>		
Journal costs including postage	6,626	6,184
Website costs	7,751	7,983
Exhibition & Open Meeting costs	602	4,817
Acquisition of photographs	-	851
	<u>14,979</u>	<u>19,835</u>
<b>Fundraising trading: cost of goods sold and other costs</b>		
Opening stock	2,348	4,164
Research costs	254	301
Publications	1,265	7
Closing stock	(1,172)	(2,348)
	<u>2,695</u>	<u>2,124</u>
<b>Investment management costs</b>		
Depreciation of tangible fixed assets	376	473
<b>Support costs</b>		
Storage costs (rent)	1,080	1,080
Insurance	1,064	1,036
Travel & subsistence	-	695
Printing, stationery & postage	1,143	1,255
Accounting costs	1,721	1,636
Advertising & PR	110	280
Legal & professional fees	-	13
Subscriptions	650	607
Bank charges	711	626
Exchange differences	(122)	27
	<u>6,357</u>	<u>7,255</u>
<b>Total Resources expended</b>	<b>24,407</b>	<b>29,687</b>
<b>Net surplus for the year</b>	<b>8,651</b>	<b>3,968</b>

**This page does not form part of the statutory accounts**