

REGISTERED COMPANY NUMBER: 06034638
REGISTERED CHARITY NUMBER: 1118885

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

FOR

THE FAMILIES IN BRITISH INDIA SOCIETY

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

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
	Notes	2024 £	2023 £
Incoming Resources			
Incoming Resources from generated funds			
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
Total incoming Resources		32,474	30,885
 Resources Expended			
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
Total Resources Expended		20,282	18,789
 Movement in total funds for the Year -			
Net surplus for the year		12,192	12,096
 <i>Total funds at 1st April 2023</i>	9	67,024	54,928
 Total funds at 31st March 2024	9	79,216	67,024

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

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

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

3. INVESTMENT INCOME

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

4. INVESTMENT MANAGEMENT COSTS

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

5. NET (INCOMING) / OUTGOING RESOURCES

Net resources are stated after charging / (crediting):

	2024	2023
	£	£
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.

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

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

	2024	2023
	£	£
Trade creditors	4	5
Accruals	13,565	300
Deferred income	13,318	13,181
	<hr/> 26,887	<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 £
INCOMING RESOURCES		
Donations & Legacies	<u>2,211</u>	<u>582</u>
Income from charitable activities		
Royalties & commissions received	635	499
Gift aid	1,328	1,420
Subscriptions	<u>25,148</u>	<u>27,125</u>
	27,111	29,044
Other trading activities		
Research	140	85
Shop income	<u>1,232</u>	<u>871</u>
	1,372	956
Investment income		
Deposit account and other interest	<u>1,780</u>	<u>303</u>
Total incoming Resources	32,474	30,885
RESOURCES EXPENDED		
Core Charitable activities		
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
Fundraising trading: cost of goods sold and other costs		
Opening stock	793	944
Research costs	495	332
Publications	124	5
Closing stock	<u>(685)</u>	<u>(793)</u>
	727	488
Investment management costs		
Depreciation of tangible fixed assets	-	33
Support costs		
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
Total Resources expended	<u>20,282</u>	<u>18,789</u>
Net surplus for the year	<u>12,192</u>	<u>12,096</u>

This page does not form part of the statutory accounts