

SHIVIA

England & Wales - Charity number 1126444

Details

Other names	SHIVIA MICROFINANCE
Status	Registered
Legal form	Charitable company
Company number	06596925
Registered	2008-10-27
Register	View on the Charity Commission register

Contact

Address EFG Private Bank Ltd
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Activities

Objects: A) THE RELIEF OF NEED IN AREAS OF SOCIAL AND ECONOMIC DEPRIVATION (AND IN PARTICULAR IN INDIA AND NEPAL) BY:1) THE PROVISION OF FINANCIAL ASSISTANCE, TECHNICAL ASSISTANCE OR BUSINESS ADVICE OR CONSULTANCY IN ORDER TO PROVIDE TRAINING AND EMPLOYMENT OPPORTUNITIES FOR UNEMPLOYED PEOPLE IN CASES OF FINANCIAL OR OTHER CHARITABLE NEED THROUGH HELP:(I) IN SETTING UP THEIR OWN BUSINESS; OR(II) TO EXISTING BUSINESSES; AND2) THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING, PARTICULARLY AMONG UNEMPLOYED PEOPLE, AND PROVIDING UNEMPLOYED PEOPLE WITH WORK EXPERIENCE; ANDB) THE RELIEF OF UNEMPLOYMENT FOR THE BENEFIT OF THE PUBLIC IN SUCH WAYS AS MAY BE THOUGHT FIT, INCLUDING ASSISTANCE TO FIND EMPLOYMENT.

Activities: The relief of need in areas of social and economic deprivation in India, by the provision of financial and technical assistance and the advancement of education and training.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- India

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£406,634	£502,946	-	-
2024-03-31	£588,064	£364,986	£803,146	2
2023-03-31	£435,113	£327,920	-	-
2022-03-31	£393,566	£298,990	-	-
2021-03-31	£459,919	£305,490	-	-

Trustees

Name	Role	Appointed
Dr Yasmine Hilton	Chair	2017-05-05
Aditya Nitin Gokal		2022-11-02
David Waring		2019-12-19
Narind Pratap Singh		2019-01-10
Olivia Belcher		
Prakash Divaker Kurup		2022-08-12
SHAIENDRA PATEL		2020-03-20
Sudeshna Mukherjee		2019-03-20
TIMOTHY NELSEN		

SHIVIA

England & Wales - Charity number 1126444

Accounts

REGISTERED COMPANY NUMBER: 6596925 (England and Wales)
REGISTERED CHARITY NUMBER: 01126444

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
SHIVIA**

Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

SHIVIA

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FOR THE YEAR ENDED 31 MARCH 2025**

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SHIVIA

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Scaling our programmes sustainably has been the key focus for Shivia in 2024. We have done this in collaboration with our nine NGO partners in seven states of India, as well as further afield in Madagascar. Our partner portfolio enables us to replicate our programmes, reaching some of the poorest and most remote communities in a cost-effective way. It also reduces our risk of overdependence on any one organisation given the rigorous FCRA licence requirements to send funds to India.

To run all our programmes, we are responsible for the wages of some 130 local staff in India and Madagascar, who are supervised by Joe who does a fantastic job co-ordinating them on a daily basis. With the dedication of our on-the-ground teams and the continued support of our donors, we have been able to reach 10,500 families this year, providing them with the tools, training and support they need to build their own brighter futures.

I am pleased to report that we are operating in around 2,455 villages and since 2011, we have helped over 20,000 families in our Poultry Programme, over 16,000 in our Agri-management Services Programme, over 370 in our Goat Farming Programme and 250 in our Fish Farming Programme. In addition, we have trained 185 women to become Chefs or Nutripreneurs and a further 565 to become Beautypreneurs. However, our impact is not just measured in numbers, but in stories - of women becoming confident about their skills, becoming bread-winners and entrepreneurs, of families sending their children to school for the first time, and entire communities growing more resilient and self-sufficient. These stories remind us why we do what we do. It is humbling to hear first-hand how we are making a real impact amongst the poorest communities.

We have also dedicated considerable time in 2024 to building our Shivia "Farmer Application" (App) so that farmers can access key information about the agricultural programmes, supplementing the superb face-to-face training they receive from our field staff. Next year we plan to translate the App into several local languages as well as integrate visual "how to" videos for farmers who remain illiterate.

This year we have had no changes to our Board of Trustees. I am thankful to have such a capable and committed governance team to oversee our strategy, policies, finances and monitor our operational effectiveness. Working in rural India has its challenges; we have a robust management framework to manage and mitigate risks so we can continue to operate safely and sustainably wherever we are. We have also produced three year plans and budgets so we continually ensure that any beneficiary we take on can be served until they are no longer in need of our support.

Olly and Victoria continue to do an excellent job in the UK, engaging our donors, partners and beneficiaries to fulfil our mission and keeping everything running smoothly. I love reading the feedback following their trips to India and hear what visitors say when they return from the field.

Last year we raised funds in India and received our very first donation in Singapore; we hope to expand fundraising beyond the shores of the UK. However, in the meantime, the vast majority of our fundraising is still done here in the UK and we are indebted to our long-term partner Artemis who kindly hosted a wonderful event in October along with trusting us to take their colleagues and family members to rural India where they experienced life first hand - and engaged in a community activity of Azolla building. Thanks also to our generous supporters during the Big Give Christmas Challenge which was our most successful campaign to date. I am immensely grateful to Vin Murria for her patronage, generosity and belief in Shivia - and to our other Ambassadors who help us in many different ways.

To all our donors I say a heartfelt thanks for your support, encouragement and loyalty. We could not do it without you. I hope you will visit us in India, on a virtual field trip or in person to see first-hand the impact your donations have made. As we look to the future, we want to continue to leverage our knowledge to scale our programmes sustainably and to build our App into a world class information tool for our deserving farmers. Shivia was founded on the belief that opportunity changes everything and with your continuing support we can achieve our aim together.

Dr. Yasmine Hilton



Chairman

SHIVIA

CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

I am delighted to present to you Shivia's Annual Report for FY 2024-25. We have had a really positive year and I feel deep gratitude to all who have made it possible - our beneficiaries, Board, team and supporters. Our mission has always been clear: **to empower the poorest to create livelihoods, boost income and inspire permanent change**. And this year, amidst continued economic pressures, our teams have indeed enabled thousands of families to earn a living in a dignified way.

We now have a portfolio of nine partner NGOs implementing our livelihood programmes across seven Indian States and Southern Madagascar. The majority of our work is carried out by seven of these NGOs in five states of Eastern India: West Bengal, Odisha, Jharkhand, Chhattisgarh and Bihar, as well as Southern Madagascar. They focus on our Agricultural Programmes: Poultry Development Services, Agri-management Services and Fish Farming. Our partner SAATH continues to run our Beautypreneur Programme and Cooks/Nutripreneur Programme in the states of Gujarat and Rajasthan. In 2024-25, we distributed 24,675 toolkits to 4,045 farmers on our Poultry Programme, worked with 6,161 farmers on our Agri-management Services Programme and assisted 250 farmers on our Fish Farming Programme. We also trained 160 Beautypreneurs and 40 Cooks/Nutripreneurs. Every training session delivered, every chick distributed and every doorstep visited by our team contributed to a growing sense of self-reliance and pride among the families we serve.

This year, Victoria and I were privileged to visit communities with Nirdhan in West Bengal as well as our newer partners Prerak and Kalp in Chhattisgarh and SATHEE in Jharkhand and Bihar. We heard so many stories of positive change and witnessed the field teams living and breathing our values of **Beneficiaries First, Fostering Independence, Integrity and Determination**. What sets Shivia apart is our grassroots model - built on trust, deep local relationships and a real understanding of our farmers' lives. I find it fascinating that after sixteen years of Shivia, I rarely hear the same story twice: each family benefits from our programmes in different ways. Some are given hope and confidence to embark on a brighter future. Others focus on the income they have earned to do a multitude of things from addressing basic household needs, to running a full blown poultry business or using their skills and training to start up an entirely different enterprise. You cannot make someone an entrepreneur but it is amazing what can be achieved if you provide a small leg up and they happen to run with it. In West Bengal, I saw farmers who only three years ago were living in despair to now proudly showing me their flocks of over 250 birds in beautifully built and kept coops. From this, they have started chicken feed businesses as well as selling meat and eggs. On top of the economic gains, there are clear transformations that ripple through entire households; the women are now respected and act as role models for future generations. Joe reported from his two trips to Madagascar how life-changing the Poultry Programme has been to the women there too, despite the myriad of challenges they face. Several men on our Agri-management Services programme told me how they no longer have to work as construction labourers in far flung parts of India, they can now afford to lease more land at home, make farming profitable and stay with their families. I always love hearing how whole communities have changed the way they farm due to this highly impactful programme and I am proud of the numerous awards farmers have received for their sustainable, ecological farming methods. I was delighted to hear from several of the women on our Fish Farming Programme who, with their husbands, have seen significant profits in the last two years since we introduced it. They complimented the field staff and the excellent techniques they have learnt from cleaning and preparing their ponds to feeding their fish in a bio friendly and affordable way. The first 50 farmers from our pilot in Sundia location are now operating entirely independently of us and the expansion to Kolaghat location this year proved successful.

Our Field Trip with colleagues from Artemis in February was memorable and we embarked on a community service for the first time. One of the challenges our poultry farmers face is affording chicken feed and so we are rolling out our Azolla innovation across our partner portfolio. Azolla is fast-growing aquatic fern which is high in protein and can be used as a no-cost chicken feed. The Artemis team helped dig the Azolla pits which is labour intensive and time consuming. They loved the challenge and the farmers were most amused and very grateful! As always, our guests commented on the wonderful hospitality of our teams and the communities we visited. It reminds me what an honour it is to work with them all.

I am pleased to report that in 2024 we started building our Shivia Farmer Application (App) so that farmers can access key information about our agricultural programmes, complementing the superb training they receive from our field staff. More and more farmers have access to smart phones and women are using their poultry profits to buy second hand smart phones and data; this in turn is changing their worlds and paves a future where we can roll out our App successfully. In areas where smart phone use is more limited, only one is needed for the whole community to benefit from the App. Supporters can also access the App to understand in great detail how the programmes work. Next year, we plan to translate the App into seven local languages as well as integrate visual "how to" videos for farmers who remain illiterate.

SHIVIA

CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

All our efforts this year were made possible by the unwavering support and generosity of our friends and donors. We extend our sincere gratitude to each and every one of you. On the funding side, we raised £406,633 in the UK and approximately £20,000 in India. This was a little less than our planned target of £450,000. We are grateful to our long-term, loyal supporters the Artemis Charitable Foundation who hosted a wonderful event for us in October where we were able to update friends on our progress and plans. Joe and Chandrani came over for this important evening. We also ran our virtual field trip in April 2024 to India where we took people to West Bengal and Odisha in an affordable and environmentally friendly way to meet our farmers and local field teams. In March 2025, we hosted another virtual field trip solely focused on the Poultry Programme. We thank all of you who attended as well as those of you who travelled to India in person and embarked on the journey with such enthusiasm. Feedback from the field teams is that your interest and presence is deeply motivating for them.

We participated in the Big Give Christmas Challenge again which was our most successful campaign to date and we had a team from Artemis who ran in the Royal Parks Half Marathon. We are delighted to have been successful in the London Marathon Bond Scheme where we will have four places each year for the next four years. Finally, people enjoyed nights at the Royal Albert Hall thanks to the generosity of our Patron, Vin Murria, donating her box to Shivia.

We raised £11,467 in pro bono support. We are thankful to Clifford Chance for their legal efforts to assist us, Salesforce for continually improving our donor management system and EFG for providing us with office space. We are also thankful to Eco Animal Health who reviewed the poultry section of our App, especially focusing on diseases, in advance of us going live with it.

We are excited about the opportunities that lie before us and our focus is on sustainable growth. We aim to scale our impact while maintaining the close-knit community engagement that makes our model so effective. We will explore new geographies where the poorest live, form new partnerships, and constantly learn from the people we serve. We will introduce Goat Farming in response to many of the poorest, tribal communities asking us over the years to do so. This will initially be in Bihar with our partner NGO SATHEE but over the next three years, we plan to roll out the model across our portfolio should we raise the funds accordingly. We will also open a new location in West Bengal, Jhalda in Purulia, the third poorest district, 280 kilometres north-west of Kolkata; here we are able to serve fewer people but the impact will be very significant for them. We have already selected the Field Supervisor and five Livelihood Service Providers. Our Field Supervisor was promoted and transferred from our existing location Prantik; he brings five years of experience working with tribal communities and is well-versed in their needs. Finally, we are set to do a poultry replication in the State of Uttar Pradesh with the organisation Paradada Paradadi Educational Society (PPES) for an initial 100 women, expanding to 150 farmers in Year Two. This was presented to us a fully funded opportunity and Joe visited to ensure there was both the demand and the necessary conditions, such as suppliers of chicks, to make the programme successful.

To achieve our three year plan and stay within our Reserves Policy, we need to raise £2.1 million. However, we have identified areas we can cut back should we not raise these funds. We plan to fundraise here in the UK but also from contributions in India itself through Shivia Livelihoods Foundation. Whilst our target feels challenging, I am grateful to have Victoria and Joe who work tirelessly to achieve our goals. I am thankful to my Board, Chaired by Dr. Yasmine Hilton, for their dedication and guidance, ensuring we uphold the highest of standards. I am so glad to have Vin Murria as our Patron and our wonderful team of Ambassadors out there flying our flag for us. I am immensely proud of the wonderful, below the radar, work of our partner NGOs in India and Madagascar; their dedication to the communities we serve is admirable.

I take this chance to express my heart-felt gratitude to each and every one of you for your unwavering support of Shivia. And above all, I thank the families who trust us to walk alongside them. They are the heartbeat of Shivia, and their spirit continues to inspire all of us.

Mrs. Olivia (Oly) Belcher



CEO

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of the 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are the creation of sustainable livelihoods in areas of social and economic deprivation in India by the provision of toolkits, financial and technical assistance and the advancement of education and training.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The Trustees consider that the Charity's activities reflect our aims and objectives, and that they are designed to provide accessible services and activities that benefit the appropriate sector of the very poor of India.

In addition to the objectives, the Charity's overall mission is to **create livelihoods, boost income and inspire permanent change**. Its four core values which underpin all decisions are: **Beneficiaries First, Fostering Independence, Integrity and Determination**.

Our Livelihood Programmes

Shivia has its operations in the Indian states of West Bengal, Odisha, Jharkhand, Bihar, Chhattisgarh, Gujarat and Rajasthan as well as Southern Madagascar. In West Bengal, our implementing partner is Nirdhan Development and Microfinance ("Nirdhan"), a Section 8 Company which we set up in 2011 to deliver our core programmes: Poultry Development Services, Agri-management Services, Fish Farming and until 2021, Goat Farming. In Gujarat and Rajasthan, our implementing partner is SAATH, a charitable Trust, who we have had a long-standing relationship with since 2010. We partnered with SAATH again in October 2020 to support their Beautypreneur Programme and pilot their Cooks Training Programme and we have expanded both programmes since. In Odisha, our replication partner for our Agri-management Services Programme is VIEWS, a charitable organisation registered as a society under the Societies Registration Act XXI of 1860, who we started working with in October 2021. In 2023, VIEWS also introduced our Poultry Development Services Programme. Our replication partners in Odisha for Poultry Development Services are NIRMAN and DSS, both charitable companies registered as societies under the Societies Registration Act XXI of 1860. In 2023, DSS also introduced Agri-management Services. In 2023, we expanded our services to the State of Jharkhand and introduced Poultry Development Services there through the organisation SATHEE. In 2024, we introduced Agri-management Services here too. SATHEE is a Trust, registered under the Indian Trust Act, 1882. In 2024, we expanded our services with SATHEE to Bihar where we introduced Poultry Development Services. Towards the end of the year, we onboarded two new organisations, Prerak and Kalp, both in the state of Chhattisgarh to introduce Poultry Development Services. Both Prerak and Kalp are Societies, registered under the Madhya Pradesh Society Registration Act 1973. In Madagascar our Partner is Feedback Trust, trading as Feedback Madagascar, a Scottish charity (registered charity number SC023568) with operations in Southern Madagascar. In 2022, we replicated Poultry Development Services there and in 2023 expanded the project as well as introduced our Agri-management Services Programme.

In October 2020, we incorporated Shivia Livelihoods Foundation (SLF), a Section 8 Company, in Mumbai to raise funds in India and to help identify livelihood focused NGOs which can replicate our tried and tested programmes elsewhere in India where there is a need. Last year, after three years of existence, SLF gained its Corporate Social Responsibility licence so that we can start raising funds from corporates. We received our first significant grant this year from the Mukul Madhav Foundation.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

(i) Poultry Development Services (PDS)

Poultry Development Services is our flagship programme where we provide the tools and training - the toolkit - for families living in poverty, especially women, to start an enterprise from home by raising chickens and selling the produce. For the first two years, families receive one-to-one support from our Livelihood Service Providers (LSPs) in what we term the Individual Model; farmers receive the toolkits to their doorstep and the LSPs provide the excellent service and hand-holding they need to have the confidence to start and run a backyard poultry enterprise. When they are ready, the LSPs help the farmers to form groups in what we term the Group Model, so that over time they can procure the toolkit parts on their own and operate their poultry enterprises without our intervention.

What's in the Poultry Toolkit?

The toolkit varies somewhat between locations; we tweak the model depending on the farmers' awareness and poverty levels as well as the local environment. The toolkit contains:

- Ten day-old chicks (DOCs) or ducklings
- 2 kg bag of starter feed (two weeks supply)
- Vaccines, vitamins and minerals

In Odisha, where the tribal communities live near to the forests and jungle, we also provide "nets" to protect the chicks from predators. In Madagascar, the locations are too remote for day old chicks to survive and so we distribute two five-month-old females and one male chicken to each farmer household along with heaters, six kilograms of feed, vaccines, medicines and nets after the chickens start laying eggs for hatching. We also provide vaccines and medicines for the new-born chicks. In Chhattisgarh we have also introduced the breeding model to 100 farmers, drawing on our experience in Madagascar.

The importance of training

We train our farmers in how to build a coop relevant to their house and plot, how to vaccinate and medicate the chicks, how to feed the chicks well at very low or no cost and how to look after them on a day-to-day basis including special advice for heating and brooding in different seasons. In India, farmers face dramatic changes in climate from very hot summers to cold winters and the rainy monsoon season in between whilst in Madagascar the farmers face, for example, an intense cyclone season. In both cases, more extreme climate events seem to be occurring which the farmers need to prepare for. We spent time this year training the farmers in growing Azolla (algae) which is a high-protein poultry feed and free for the farmers. We rolled this innovation out across much of our farmer portfolio.

We also train them in how to keep accounts of sales of the produce, save regularly, grow their enterprises or invest their additional income into other enterprises. As farmers transition into the Group Model, we train them in how to be part of a group, how to deal directly with suppliers, how to collect their toolkit parts from central points and how to grow their enterprises through, for example, building more permanent coops.

Our thorough training is reflected in the mortality rates of the chicks declining every year from 30% in our first year of operations in West Bengal to less than 2% consistently for the past five years. Similar results are being reported by our replication partners in Odisha, Jharkhand, Bihar and Chhattisgarh.

Contributing towards financial sustainability

In the Individual Model, at our more established locations in West Bengal, our farmers contribute the equivalent of c. £5 towards each toolkit whereby the actual cost is c. £15. This is the level they can afford or are able to find from family and friends rather than going to money lenders. In poorer more remote locations of West Bengal, as well as where we are working in Odisha, Jharkhand, Bihar and Chhattisgarh, the contribution is less at c. £2.50. However, contributing towards the toolkits means the farmers have their skin in the game: they have a sense of ownership and dignity, turn up for training and look after their birds with pride. It also contributes to the financial sustainability of Shivia enabling us to distribute more toolkits. In the last year, we recovered less from farmers due to greater exposure to poorer areas and we also focused more on the Group Model and independence where farmers contribute c. £3.50 per toolkit.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

WEST BENGAL

In West Bengal, our PDS Programme is delivered by our NGO partner, Nirdhan, which we co-founded in 2011. Nirdhan currently works in five locations in West Bengal with a team of Five Field Supervisors and 22 Livelihood Service Providers. This is our fourteenth year of running PDS in Bengal and we hear every day how important the Programme has been to our farmers especially since the cost-of-living crisis which disproportionately affects the poorest.

Toolkit distribution

Since 2011, we have distributed 151,660 toolkits to a total of 17,647 families across 1,588 villages of West Bengal. For this reporting period, we distributed 13,594 toolkits to 785 new farmers and 634 farmers already on the programme, totalling 1,419 farmers.

Over the past few years, our focus has been on graduating farmers to the Group Model and then complete independence as much as enrolling new farmers onto the programme.

The path to independence

Graduating from the Individual Model to the Group Model and then to independence has been our greatest success to date in Poultry Development Services. We are delighted that 2,323 of our farmers are now operating completely independently of us, sourcing the chicks, feed, vaccinations and medications on their own. During this period 301 farmers became independent often with enterprises of up to 250 birds. Behind the scenes, we continue to check that the suppliers are providing the farmers with good quality chicks, on time and at the same prices. We now have three suppliers of chicks to ensure competitive prices, good quality chicks and reduce risks of delays to distribution.

Farmers typically take 15-20 toolkits per year for two years before we transition them into the Group Model to become poultry farmers or encourage them to start an alternative enterprise altogether. The farmers are able to do this due to the combination of supplementary income from PDS, increased confidence and knowledge of how to do so. They see PDS as a "stepping stone" towards a brighter future. The majority of our farmers who start or expand second enterprises focus on grocery stores from their homes, helping their husbands with agri-related products or tailoring by buying a second-hand sewing machine or the necessary materials.

New location

Towards the end of the financial year, we started to prepare for a new location, Jhalda in Purulia, the third poorest district in West Bengal, 280 kilometres north-west of Kolkata; here we are able to serve fewer people but the impact will be very significant for them. The team includes a Field Supervisor and three Poultry Livelihood Service Providers. The Field Supervisor was promoted and transferred from our existing location Prantik. He brings five years of experience working with tribal communities and is well-versed in their needs.

Challenges

In September, there were heavy floods in our Kolaghat and Sundia locations which affected toolkit distributions; however, the teams made up numbers once the water had subsided. There was also a shortage of day old chicks from the suppliers due to the extreme cold weather in December; however, we were on target overall with our plan for the year. Finally, bird flu affected three locations including Prantik, Sundia and Kolaghat in January and February. This is always of great concern. Thankfully, whereas the local birds died, our birds remained safe due to our training and vaccinations. It did mean that farmers ordered fewer toolkits than expected in February and March as a precautionary measure.

Innovations

One of the major challenges facing farmers is affordable feed for the chicks; our LSPs have trained farmers in our dry locations of West Bengal this year to grow Azolla in their backyards so they have a source of affordable, high protein poultry feed. This is mainly in Chhatna and Prantik locations where they have dug roughly 100 and 120 pits respectively. Azolla is not required in other locations where protein-rich food is readily available due to lots of natural water bodies. Visitors from the Artemis Charitable Foundation enjoyed digging eight pits at Prantik location on their field trip to India in February. The farmers were delighted as it is labour intensive and time consuming for them to do but makes a big difference to their poultry flocks when done.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Paruli, an example of an inspiring poultry farmer

Paruli has been on our poultry programme for two years and is well on her way to becoming completely independent of Shivia and carrying on with her chicken farming enterprise without the need for our support. With all the training behind her, we are confident that she has the skills and confidence to expand her small business, gain financial security and reach new goals...in addition to the ones she has already achieved. When we met Paruli in February she proudly showed us a new fridge that she bought with her earnings. She has also helped her husband progress with his own business selling vegetables, with money towards a cycle 'van' which he uses to transport his produce to the local market. The fridge is also used for storing the vegetables, keeping them fresh for longer. Paruli now has plans to improve the family's small two-roomed house which is no longer sturdy enough to withstand the monsoon rains. We have no doubt that she will achieve this and much more as she builds her chicken farming enterprise into a small empire!

Paruli's story is recorded here: <https://youtu.be/PoiS1hzSp6U>

ODISHA

In Odisha, our PDS Programme is delivered by our NGO partners, Nirman, DSS and VIEWS; we started there in April 2022 with Nirman and DSS and introduced the programme to VIEWS in 2023-24. Since March 2022, we have distributed 11,303 toolkits to a total of 1,469 families across 146 villages of Odisha. The tribals simply cannot afford the Rs. 400 contribution for the toolkits as in West Bengal and so we have adjusted this to Rs. 200. At the beginning, the farmers had little idea or concept about what they would do with any funds they may earn but we are now hearing stories of their achievements, especially buying mobile phones so they can be in touch with loved ones who have had to migrate elsewhere or help their children access extra learning online. We are only operating the Individual Model at this stage to very poor, remote, tribal communities who are largely excluded from government and NGO programmes.

Nirman: Since 2022, Nirman has distributed 6,000 toolkits to 650 farmers across 67 villages. There is one Field Supervisor and five LSPs delivering the programme and this year, 3,500 toolkits were delivered to the 650 farmers, of which 300 were new and 350 already on the programme. We operated in line with our plan but due to a bird flu in neighbouring areas in August - October, our farmers had challenges selling the chickens locally as people thought they might be infected. Nirman continues to excel and we use our team here to train new staff and farmers. In April and May 2024, the teams and farmers from Kalp and Prerak in Chhattisgarh visited Nirman for exposure visits. They were assisted by our Consultant Smruti Das and heard at first-hand the positive stories of the Poultry Programme and saw examples of best practice. "Seeing is believing" and the farmers reported how much this visit helped them to understand the programme before they started themselves. As well as internal visits, due to the excellent work, teams from the NGOs SWAD (Society for Women Action Development) and Trickle up came to learn from our PDS Programme.

DSS: Since 2022, DSS has distributed 3,323 toolkits to 419 farmers across 37 villages. This is lower than Nirman since DSS also runs the AMS programme whereas Nirman is solely focused on PDS. There is one Field Supervisor and two LSPs delivering the programme and this year, 1,331 toolkits were delivered to the 419 farmers, of which 69 were new and 350 already on the programme. We operated largely in line with our plan but no toolkits were distributed in December and February. In December, it was paddy harvesting season and all the tribal women were fully occupied in the fields throughout the day. As a result, they did not have enough time to properly care for the day-old chicks. Additionally, the weather was extremely cold, making it unsuitable for chick distribution. Therefore, the team decided to postpone the distribution. In February, no distribution took place due to a widespread outbreak of fowl pox in the villages. The day-old chicks, being too small and having low immunity, would not have survived the disease. DSS works in the poorest areas of all and the team has lower capacity for reporting hence our consultant Smruti Das has assisted DSS accordingly over the course of the year.

VIEWS: Since 2023-24, VIEWS has distributed 1,980 toolkits to 400 farmers across 42 villages. There is one Field Supervisor, one poultry expert and three LSPs delivering the programme and this year, 1,670 toolkits were delivered. We operated in line with our plan but no toolkits were distributed in October, as it marked the first month of the programme's second year. During this time, the team focused on identifying new villages, holding meetings and enrolling new farmers into the programme. As a result, the toolkit distribution was carried out in November. The team made up the numbers in the final quarter of the year.

Innovations

As in West Bengal, one of the major challenges facing farmers is affordable feed for the chicks; given our locations in Odisha are very dry, our LSPs have trained farmers in Odisha this year to dig ponds and grow Azolla in their backyards so they have a source of affordable, high protein poultry feed. The roll out has been really beneficial to the farmers.

Quotes from Sabita and Sukanti, two inspiring poultry farmers in Odisha

"After my husband passed away, I had no steady income. With Nirman's support under the Shivia programme, I started backyard poultry farming with 18 toolkits provided to me. I earned Rs. 43,300 and used the profit to support my daughter's education. This has given me hope and dignity. I sincerely thank Nirman and Shivia for standing by me."

Sabita, Bhogomunda Village, Daspalla

"I had no land and no regular income. I had borrowed money for my daughter's marriage and didn't know how I would repay it. But with the support from Nirman under the Shivia programme, I started backyard poultry farming with 19 toolkits. I earned Rs. 37,000 which helped me clear the loan. This small start gave me a big relief. I am truly thankful to Nirman and Shivia for giving me this opportunity."

Sukanti, Janipadara Village, Daspalla

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JHARKHAND

We partnered with the local NGO SATHEE in May 2023 to deliver Poultry Development Services in Jharkhand. As in Odisha, we are working with very poor, remote tribal communities which are largely excluded from other NGO or government programmes. With a field team of one Field Supervisor and four LSPs, we have distributed 2,540 toolkits to 310 farmers in 25 villages. In December, we could not distribute any toolkits due to paddy harvesting and severely cold temperatures. However, over the course of the year we operated in line with our plan and we distributed 1,780 toolkits to 310 farmers.

BIHAR

SATHEE also has presence in Bihar and at the end of 2024, we expanded PDS there. We recruited a team of four: one Field Supervisor and three LSPs. They conducted their exposure visit in Jharkhand to learn from their own team there. Over the year, they distributed 1,000 toolkits to 210 farmers across fifteen villages. The initial two months (April and May) were dedicated to team recruitment, training and an exposure visit to SATHEE in Jharkhand for both the team and ten female farmers. The first distribution took place in June. In October, no distribution occurred due to Chhath Puja, the biggest festival in Bihar, during which farmers were reluctant to accept new toolkits. Similarly, no distribution was done in December because of the severe cold. Despite these planned pauses, the team successfully met the annual target of distributing 1,000 toolkits by March 2025.

CHHATTISGARH

In March 2024, we started our partnership with two local NGOs, KALP and PRERAK, to deliver PDS in Chhattisgarh. Prerak now has a Field Supervisor and three LSPs and KALP a Field Supervisor and four LSPs. The initial teams and farmers went on their exposure visits to Nirman in Odisha to learn from our teams and farmers there. This was overseen by our consultant Smruti Das and was a great success.

Prerak: Over the course of the year, Prerak has delivered 1,000 toolkits to 200 farmers in fifteen villages. This was in line with the plan. They have also worked with a further 50 farmers in an alternative model where we give the farmers four grown up female hens and one grown up male chicken. The farmers are trained on how to multiply their flocks through breeding techniques. Both models are working well for the farmers. We conducted further diligence on Prerak during the year; however, we were satisfied with our findings and will continue to work with Prerak and serve the farmers we took on until they are independent of us. The field team is doing an excellent job and the farmers are excelling. There was one challenge which is that our two Livelihood Service Providers were caught in a motorbike accident and injured themselves; one returned to work after a few weeks and the other was replaced.

Kalp: Over the course of the year, Kalp has delivered 800 toolkits to 200 farmers in eighteen villages. This was in line with the plan. As with Prerak, they have also worked with a further 50 farmers where we give the farmers four grown up female hens and one grown up male chicken. The farmers are trained on how to multiply their flocks through breeding techniques. Both models are working well for the farmers. No toolkits were distributed in July, as the team focused on sourcing full-grown Desi male and female chickens for the alternative model described above. This was a challenging task due to the growing difficulty in finding good-quality Desi chickens. During the month, the team procured, vaccinated and prepared the chickens, which were then distributed in August. In February, there was no distribution as the annual target had already been achieved by January. The programme operates on a March-to-February cycle. In March, no toolkits were distributed because it marked the beginning of the first month of the second year. The team concentrated on enrolling new farmers by visiting new villages and organising community meetings. Distribution of chickens resumed in April.

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MADAGASCAR

In April 2022, the T&J Meyer Family Foundation (TJMFF) approached us about replicating our Poultry Development Services Programme in Madagascar where approximately 92% of the population lives below the poverty line. TJMFF introduced us to the local NGO, Feedback Madagascar, and after initial research and tweaks to our model, we started a pilot in December 2022 with 100 households in three different areas: Ranomafana (31 households), Ambohimahimasana (35 households) and Vohitsaoka (34 households). We recruited a Programme Manager and three LSPs to deliver the programme, supported by a local poultry consultant. After a successful pilot phase, we expanded the PDS Programme to a further 237 families in December 2023 so since we started the programme we have distributed 337 toolkits to a total of 337 families. This year, we decided not to expand beyond those farmers but to address their challenges and make sure the programme is successful for them. Joe took two trips to Madagascar, accompanied by Jane Meyer on one of them.

The main changes to the model in Madagascar are due to the fact that the hatcheries are too far away to provide one-day-old chicks to the farmers so we provide five month old chickens and teach the farmers how to breed from them, creating their very own hatcheries!

Each toolkit contains:

- Two five-month old, vaccinated hens
- One vaccinated cockerel
- 6 Kgs bag of chicken feed
- Netting for the coops
- Heater for brooding
- Rat traps
- Additional vitamins and medications
- Vaccinations for newly hatched chicks

The Poultry Programme in Madagascar is making a significant impact to these extremely poor communities which Feedback Madagascar serves but there are many challenges working here. The poverty levels and remoteness of the communities mean that the training has taken longer than in India but this year Joe saw great progress in the quality of the coops and fences built. Chick mortality is higher than in India due to the prevalence of many predators and farmers not building adequate fences to protect the birds. This year, we heard that the biggest challenge is affording chicken feed when the farmers can't even afford to feed themselves. We are helping our farmers overcome these challenges to make sure their enterprises remain successful. The teams also have to hike for many hours to reach the farmers as no forms of transport can reach them. There is no electricity and the nearest hospital or school is many miles away. Life is very hard and malnutrition is a serious issue. This is why our Poultry Programme is so important as now at least they have a source of food growing in their own backyard. The women have told us about being able to provide for their children with the money they are now earning - they buy better food, essential medicines, school books and pencils. Some of our farmers are pregnant and they are really benefitting from an improved diet by eating chickens and eggs. Some women have bought piglets and others have invested in bulk-buying rice, buying at cheap prices and storing it to sell at a later date. One woman now even owns a mobile phone although she has to walk a long way to receive a signal!

(ii) Agri-management Services (AMS)

Agri-management Services is our second major programme designed to address the particular challenges faced by very poor, marginalised farmers through training and interventions. We launched the programme in 2014 in response to requests for help from some of our beneficiaries who had taken up Poultry Development Services. We heard time and again that their husbands were unable to make farming profitable, largely due to poor soil quality and increasing costs of inputs such as seeds and fertilisers. As a result, many were giving up farming altogether and migrating to the city in search of work. Since we launched the Programme we have worked with 16,315 farmers including many all-women farmer groups. However, the impact has gone way beyond our farmer portfolio as whole village communities have seen the benefits and adopted new farming techniques from their neighbours.

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The programme is designed with a holistic approach and includes a number of inter-linked interventions:

- Soil testing
- Crop selection
- Access to wholesale markets for agri-inputs (seeds etc.)
- How to make free or inexpensive bio-pesticides and bio-fertilisers to improve soil quality
- Forming Farmer Interest Groups
- Access to Government sponsored agri-programmes

Contributing towards financial sustainability

Each farmer contributes Rs.100 or Rs. 200 (dependent on the location) on registration for the holistic service they then receive over the next two years, after which they are fully equipped to continue their farming enterprise independently of us. Their contribution ensures they value the training service we provide and helps with our own financial sustainability.

Awards

We are delighted to report that Agri-management Services has been recognised for a number of awards both in the UK and India, not only for helping farmers to create sustainable livelihoods but also for our efforts to promote soil health and the use of bio-fertilisers and bio-pesticides.

2022: We won the Third Sector Award for 'Small Charity, Big Achiever' in recognition of the impact Agri-management Services makes on the lives of very poor and marginalised farmers in West Bengal and Odisha. One of our Farmer Interest Groups in West Bengal received the first prize trophy from a local, government sponsored television channel for being the best group practicing ecologically sound farming (using mostly bio inputs for fertilisers and pesticides) as well as making more profits compared with other farmers in their locality

2023: Our LSP, Gour Naskar (Sundia Location), was recognised for his commitment to promoting soil health at a national award ceremony in New Delhi. The ceremony took place on World Soil Day. One of our farmers, Namita, was awarded a government-sponsored prize at her local village fair in West Bengal for her dedication in preparing organic compost to use on her small plot of land. She also started selling it to local farmers. She told us that she's spending her new income on her son's education and investing in tools and materials for her small farming enterprise.

2024: A group of women farmers won the "Best Farmer Group" award in a TV quiz show broadcast on state television in West Bengal. Another farmer, Tarak, who is both our AMS and Fish farmer, received a trophy and cash prize for achieving the best quality and highest yield of paddy. He accomplished this using the SRI (System of Rice Intensification) method with seeds distributed by the local agricultural block office, following training provided through our programme.

2025: Nilima received an award from Krishi Vigyan Kendra, a government organisation in West Bengal, for promoting vermi-compost production in her village and her contribution towards environmentally friendly and sustainable agricultural practices.

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WEST BENGAL

In West Bengal, our AMS Programme is delivered by our NGO partner, Nirdhan, which we co-founded in 2011. Nirdhan currently operates AMS in five locations of West Bengal with a team of Five Field Supervisors and fifteen Livelihood Service Providers.

Registrations

We have worked with 14,215 farmers across 446 villages of which 11,613 are now independent of us. For this reporting period, we registered 2,602 new farmers on the Programme and also supported 2,159 from the previous year, totalling 4,761 farmers. Over the course of the year, we completed soil tests for our new farmers and formed 165 Farmer Interest Groups (FIGs) of 15-20 farmers, bringing the total to 874.

The benefits of Farmer Interest Groups

- The group has more bargaining power with the suppliers of agri-inputs (e.g. seeds, fertilisers and pesticides) resulting in lower production costs.
- Selling produce as a group opens up wider markets and bio-produce can fetch higher prices.
- Attending group training sessions and monthly meetings ensures knowledge, experience and best practice is easily shared.
- Opening a group bank account means pooled savings can be used to buy equipment which can then be shared by the group.
- FIGs can apply for agriculture business loans that are not available to individual farmers.
- Farmers can take advantage of Government subsidies and agricultural initiatives that they were previously unaware of or not eligible for.

Making farming affordable

One of the ways we help to make farming affordable is by linking our Farmer Interest Groups to government agri-programmes for free agri-related products and training. Over the last year, through the groups, the team has facilitated numerous links for our farmers to different government schemes giving them benefits that they could not have dreamt of when we started the programme. Over 30% of these have been for the Krishak Bandhu Scheme helping impoverished farmers with agricultural activities as well as the Kisan enrolment scheme for various subsidies and help during the harvesting seasons. A further 25% have benefited from links to receive agricultural tools.

Links to Government programmes include the supply of:

- crop seeds and soil micronutrients
- bio-products for fertilisers and pesticides
- farm machinery and agri-tools
- livestock : cows, chickens and fish
- insurance/compensation for crop damage
- other agri-inputs including non-bio fertilisers and pesticides
- additional training in agri-management
- enrolment on specific farming schemes such as Krishak Bandhu and Kisan

Given we work with the poorest populations, we need to make sure they can continue to farm in an affordable and environmentally friendly way. We teach all our farmers methods of making bio-pesticides and bio-fertilisers for no or very little cost by using ingredients they can find locally, including cow dung, cow urine, jaggery, garlic, turmeric, oil cakes, neem leaves, akanda leaves (milkweed) and grass. We also help them build a worming compost container using elements supplied by the government.

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The impact of AMS

The impact of AMS is staggering and has been particularly important during a time when farmers are facing a cost-of-living crisis. Our data shows that our farmers are making, on average, 40% additional income following our services, with input costs down by 15% and yields increased by 30%. Farmers have also changed, on average, to using 50% bio-products as opposed to 80% chemical products when we started. Much of the feedback is that families are able to stay together; by generating income from the land, the men do not have to migrate to the cities in search of work. The farmers are also delighted that once trained they are no longer reliant on Shivia and have obtained life-long skills for environmentally friendly and sustainable farming.

Unlike in PDS where over 90% of our farmers are female, AMS has largely been dominated by men, often our PDS farmers' husbands. However, we are witnessing more and more women engaging in AMS providing labour work in their family fields during the sowing and harvesting seasons. Many women have also voluntarily learned how to build cement beds and prepare compost at home for their own use as well as selling purposes. This has turned into a joint business as the husband sells the extra produce in the market or to others in the community. Our data shows that more than 60% of AMS farmers use their income to take more land on lease. The jump from them leasing two bighas (one bigha is c. 1/3 acre) of land when we started to between 3 - 6 bighas of land now has given our farmers real confidence that they can earn a living in the villages rather than migrating to the cities in the hope of finding some unskilled work and sending remittance home. They are also able to lease better quality land closer to home.

Through reporting and video footage from the field staff, we see endless examples of fields where the difference between using bio and chemical pesticides and fertilisers is stark. The team always emphasises how our impact is way beyond the 16,315 farmers we have registered and trained. "Seeing is believing" in the rural areas and thousands of farmers have started copying those on our programme by learning methods of planting seeds, making bio-fertilisers and bio-pesticides and finding out about government schemes. This is leading to whole areas transforming their farming techniques.

Challenges

We faced some challenges with our AMS Programme this year. In October, there was an unexpected cyclone which led to extensive flooding in both Sundia and Kolaghat locations; this resulted in a drop in registrations. Our AMS expert also resigned for personal reasons and so we are in the process of finding a replacement. The Field Supervisors have stepped up whilst we look.

Balika, a shining example of determination and success

Balika Bauri, a farmer from Chhatna, is a remarkable example of resilience and hard work. A participant in our AMS programme, Balika manages an extraordinary daily routine-working 16 to 18 hours a day across her fields, tending to household chores and caring for her livestock, including goats and Desi chickens. Despite these challenges, she never takes a day off. With her husband unwell and unable to take on strenuous fieldwork, Balika bore the sole responsibility of supporting her family. Their small plot of land previously yielded very little, making it difficult for them to make ends meet. Everything began to change when Balika enrolled on our AMS programme. She completed her training with dedication and soon inspired other women in her village to form a group and learn together. She was deeply motivated by Manika, our dynamic female LSP in Chhatna, known for her ability to connect with and inspire rural women. In just six months after completing her training, Balika achieved impressive results. By adopting the techniques she had learned, she transformed her dry plot of land into a productive farm, harvesting over 100 kilograms of cabbage during the winter season. With her husband's support, she not only fed her family with fresh produce but also sold the surplus, earning a significant income. Today, Balika stands as a proud ambassador of Shivia in her village. Her success story is inspiring many more women to join the AMS programme and take control of their livelihoods. Her journey is a powerful testament to what can be achieved with knowledge, support and unwavering determination.

ODISHA

In Odisha, our AMS Programme is delivered by our NGO partner, VIEWS, and last year we introduced AMS to our NGO partner DSS too. Both VIEWS and DSS are working with marginal, tribal communities who live in very remote villages where most of the government welfare schemes do not reach. The land is dry, barren and rocky and there is hardly any rainfall or nearby water resources.

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Based on the terrain and its severe constraints, we have tweaked our AMS Programme by training the farmers in kitchen gardening rather than agricultural fields and supplying them with cement rings for the preparation and use of vermi-compost. We have provided each farmer with eight kinds of seeds including ladies fingers, brinjal, tomatoes and bitter gourd to grow in their backyards. The farmers contribute Rs. 100 for a period of two years.

VEWS: With VIEWS we started replicating AMS in October 2021 and since then have worked with 1,200 farmers in 67 groups, of which we registered 400 this year as well as working with 200 who registered last year. We have a team of one Field Supervisor and three LSPs, covering 67 villages. We are proud that 600 farmers are already independent of us.

DSS: With DSS, we registered 400 farmers in 2023 and since then have formed 37 groups. There is one Field Supervisor and three LSPs dedicated to the programme. This year we prepared these farmers for independence but did not take on any new ones. DSS has been proactive in linking these female farmers to schemes, for example, they connected 28 with the Government's Subhadra programme which provides financial assistance of Rs. 10,000 annually. They also ensured that 83 women received Soil Health Cards by the Agriculture Department which means they can obtain soil testing by the Government for free. A further four women received Rs. 4,390 (c. GBP 42) each from the Government of India under the MIDSH Scheme (Mission for Integrated Development of Horticulture) for starting a kitchen garden.

Results

We have now worked with 1,600 farmers in 104 groups in Odisha. They have all learned to prepare and maintain healthy kitchen gardens for subsistence purposes providing a more varied and nutritious diet to their families. Before our AMS Programme, they were only eating "pantha bhaat" which is rice mixed with water. Children benefit the most from the consumption of vegetables because they have proper nutrition from an early age. Farmers are also able to sell some of the vegetables which they could not have imagined before. With the additional income, they are able to spend on a myriad of household needs: books for their children's education and access to healthcare and medicines as examples.

All 1,600 families have learned how to prepare vermi-compost which they are using in their fields. Previously, they were using chemical fertilisers which they used to buy from the market. They have also learnt the System of Rice Intensification method of growing paddy which helps them to increase their profits by 40-50% by decreasing the input cost, using less water than before and increasing the quality and quantity of the total yield.

Sukantala, an inspiring farmer in Odisha

In the small village of Nuasahi, Sukantala has transformed her life and community through farming. Sukantala lives with her husband, son, and daughter in a tribal village with only 23 households. For many years, she used traditional farming methods, which gave her just enough to food for her family but not much more. The VIEWS/Shivia field team visited Nuasahi village and explained the AMS project to the villagers. Sukantala was excited to join and learn new methods of farming to grow more crops using less water and resources. She learned about kitchen gardens and how to make organic manure to improve the health of the soil. With the seeds we provided, she started growing brinjal (eggplant), tomatoes, and lady's fingers (okra) and soon her hard work paid off. Her husband also helped in the farming activities, making the work more efficient and increasing their farm's productivity. After a few months, Sukantala harvested her brinjal crop and made a profit of Rs 12,000 (c. £114). This was more than she had ever earned from her farm. With the extra money, she was able to invest in more farming activities and support her family's needs. News of her success spread quickly to nearby villages. Farmers began visiting Sukantala's farm to see her methods and learn from her. Sukantala's farm became an example of how modern techniques can improve farming and she gladly shared her knowledge with others. Sukantala's story shows how one person's efforts, supported by relevant tools and training, can inspire an entire community. Today, Sukantala's success is not only helping her family but also encouraging other farmers in Nuasahi to try sustainable farming. Her journey from a traditional farmer to a respected leader in her community is a powerful example of how knowledge and hard work can change lives.

JHARKHAND

In May 2024, we expanded our AMS Programme at Godda in Jharkhand with our NGO partner SATHEE, already carrying out Poultry Development Services here. We recruited three Livelihood Service Providers and registered 400 farmers between May - August.

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As well as our usual AMS programme, we have introduced a seed bank where traditional, indigenous seeds like rice, millet, ragi and sutli beans have been purchased locally and stored in the seed bank. All 400 farmers take these seeds from the seed bank on loan and utilise them to grow the crops. After harvesting, the farmers return the same quantity of seeds that they have taken on loan with an additional handful of seeds to keep the seed bank sustainable. Previously, these farmers were purchasing the seeds from the local markets; to do so they were taking loans from moneylenders at high interest rates. The seed bank has riden them of huge debts from moneylenders as well as benefitted from all other aspects of the programme. Given the success of this pilot seed bank, we plan to roll out the concept across our partner portfolio next year.

MADAGASCAR

In December 2023, following the success of replicating our Poultry Development Services Programme in Madagascar, we decided to introduce Agri-management Services, mainly focusing on kitchen gardens for food security. We started working with 100 farmers who are also on our Poultry Programme by putting them into three groups and deploying a field team of four staff to carry out the training into how to grow certain fruits and vegetables in remote locations. Last year, we continued working with these 100 families and provided them with 6-7 types of seasonal vegetables seeds to grow in their backyard kitchen garden. Given that most families are malnourished and face food shortages, this has made a significant difference to them; any excess they can sell. Joe was pleased with progress on his two visits but also witnessed damage at the Ranomafana location due to severe rains.

Clotilde's story in Madagascar

Clotilde was identified as one of the most vulnerable people in her district to benefit from our Agri-management Services Programme. Despite a physical disability she was very keen to start growing vegetables so she could support her large family. She took over a small piece of abandoned land close to her house, cleared all the rubbish and bushes and started to cultivate the soil. We provided her with a spade, a watering can and various seed packs and advice on all the farming techniques she would need. Her dedication and hard work has paid off. She recently made 120,000 MGA (c. £21) from selling her produce which helped get her children back to school...and paid for a duck too!

(iii) Fish Farming

Following research and a feasibility study, we introduced our pilot Fish Farming Programme in April 2023 in response to farmers with access to small ponds asking us to help them improve their income by providing interventions throughout the fish production value chain. This year we completed the two-year pilot which was conducted at two of our locations in West Bengal - Sundia and Kolaghat - where there is huge potential for Fish Farming as a livelihood opportunity for marginalised farmers. West Bengal is endowed with all kinds of fishery resources and there is high demand for fish on a daily basis. 80% of Bengalis throughout the State consume fish on a regular basis. Despite these natural resources and high demand for fish, the sector in West Bengal remains 'behind' and farmers do not make profits despite the potential. Lack of infrastructure for marketing as well as socioeconomic constraints lead to poor quality fish seeds and inputs. Farmers follow traditional techniques which have failed to meet the growing demand, resulting in excessive dependence on commercially managed fish production units and also on the supply from other fish producing States such as Andhra Pradesh and Tamil Nadu.

This year, we expanded our pilot to Kolaghat location by adding a further 50 farmers. We also continued working with 150 farmers at Sundia where 50 from the first wave of the pilot became independent of us. In Sundia location, we have one Field Supervisor and four Livelihood Service Providers. They were all fully trained by Sarva Seva Samity Sanstha (a BASIX company) who have experience in Fish Farming and will no longer be required given our team is now fully trained. At Kolaghat location, we also have one Field Supervisor and two Livelihood Service Providers dedicated to the expansion but we have plans to phase out this location in the near future having serviced the very poorest within reach of our office in all three programmes.

Toolkits and training

We provide our fish farmers with a package of products, services and ongoing training, enabling them to develop a productive and profitable fish farming enterprise.

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The field team helps farmers with pond preparation including cleaning up the ponds, water purification, application of disinfectant and pond manure. They source quality fish seedlings, fish food, vitamins & probiotic preparations and deliver them to the farmers. They teach farmers the correct methods of applying organic inputs to the pond and at what intervals, plus how to make low-cost fish food. Every fortnight they carry out PH testing of the water and re-balance levels if needed. They teach farmers about disease prevention and management to minimise fish mortality and help farmers to sell the produce by linking them to local markets and reputable buying agents.

As with our other programmes, we ask our farmers for a contribution towards the cost of the toolkit, in this case Rs. 1,000 (c. £9.50). In our experience, this model ensures that farmers are committed to the programme and value our services as they take ownership of the enterprise.

Impact

- Farmers reported earning between Rs. 40,000-50,000 (c. £381-£476) in the first cycle of production and Rs. 25,000-30,000 (c. £238-£286) from the second cycle. There was a large demand for their fish in local markets, particularly around Durga Puja and Diwali celebrations as well as Bengali New Year and Jamai Sosti celebrations.
- Local buying agents are coming to their houses to buy the produce which is increasing sales and income.
- There is plenty of produce left for home consumption, helping to reduce household expenditure and increase nutritional health.
- Farmers are ready to invest in expanding their enterprise by leasing another pond and/or investing in agriculture.
- Farmers invariably prioritise their children's welfare particularly investing in educational needs.
- Farmers also mentioned saving for a family wedding as a priority and their fish farming enterprise is helping them to save for this.

Challenges

The fish programme faced challenges due to the extremely high cost of fish seed and the low market price for fish towards the end of the first cycle during our scaling phase. These factors led to delays in fish sales by farmers and subsequently caused a late distribution of fish seed for the second cycle. The farmers made significant profits when the price of selling fish recovered in January/February but the cycle got delayed. The budget for buying fish seed also exceeded by Rs. 30-40 per Kg and the quality of fish seed was not up to our expectation during this period.

(iv) The Beautypreneur Programme

The demand for beauty services throughout India across all sections of society is high and so SAATH initiated its Beauty and Wellness Vocational Programme to train young women (aged 18-35) to become beauticians and create livelihoods with dignity. Some of these women run small salons from their homes whilst others rent space to do so. However, feedback was that they struggled to make decent profits as they lacked the technical, business, financial and marketing skills to make their businesses work. The idea of the Beautypreneur Programme is to help these women to run and sustain their businesses through obtaining certain key skills. Once enrolled, the women receive training on new technical skills, hygienic practices, business planning, financial management, inventory management, marketing and exploring alternative income streams, such as training others in beauty during the lean seasons.

We started supporting SAATH's Beautypreneurs in October 2020 and have since trained 565 young women from slum areas in Gujarat (Ahmedabad and Vadodara) and Rajasthan (Jaipur) accordingly. Overall, the programme has gone as planned this year whereby 160 women in Ahmedabad and Jaipur have been trained. Even though these women are less poor than those in the rural areas of Bengal, Odisha, Bihar, Jharkhand and Chhattisgarh, they are considered very poor in urban contexts and need to earn money to support their families which the programme is enabling them to do.

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This year, some Beautypreneurs struggled with financial resources to expand their businesses and others faced stiff competition from well-established beauty salons in their areas. Others reported that traditional societal roles and conservative family structures hindered them from pursuing their beauty careers as hoped.

Despite these challenges, SAATH helped the Beautypreneurs to receive financial assistance to expand and they onboarded over 70 Beautypreneurs onto their Business Gym platform to help them track and grow their business operations. Others received market linkages to wholesalers for cost-effective product sourcing.

As well as the programme in Gujarat and Rajasthan, we conducted research to see if we could replicate the Beautypreneur Programme in the rural areas of West Bengal where we already work but we found that it would not be feasible or of a scale worth setting up a programme for.

Feedback from Beautypreneurs:

"My family suffered greatly when my father died suddenly in a road accident. My mother started working as a labourer to provide for me and my three sisters and later I worked in a beauty parlour for three years. I learned some basic skills but really wanted to start my own salon. When I heard about the Beautypreneur Programme, I knew that was what I needed to do. I have learned proper beauty techniques, business skills and about marketing too. Now I earn Rs. 8,000 a month - more than double than before. Thank you to SAATH and Shivia for giving me this opportunity to develop my own business", Pooja

"In 2015 my husband suffered from Dengue fever and severe jaundice and lost his job. We have two children to care for so I turned my passion for beauty into a profession. The best decision I made was to join the Beautypreneur Programme led by SAATH. The skills they taught me went far beyond just techniques for treatments. I now have proper business skills like how to monitor my income and expenses and how to attract new clients with different packages. I also prioritise hygiene and keep a healthy atmosphere in my home salon', Falguni

The story of Radhika

Radhika lives with her husband and their child in Sanand, Ahmedabad. Growing up, she was always fascinated by beauty parlours and would often practice Mehdi on herself and others. However, her father encouraged her to focus on education instead, believing that it would provide a more stable future. Radhika pursued college while managing household responsibilities but she couldn't prioritise her passion for beauty work. After marriage, Radhika moved to Sanand and initially didn't engage in any work. However, she discussed her passion with her husband and they decided to revive her interest in beauty parlours. With her husband's support, she started working from home, offering beauty services to clients. She earned a steady income of Rs. 5,000 - Rs. 7,000 per month, which helped her contribute to the household income. One day, a visitor introduced Radhika to Shivia and SAATH's free training programme for women entrepreneurs. The programme focused on beauty and wellness skills and Radhika saw an opportunity to enhance her skills and grow her business. She took the training and with renewed confidence, she began working from home and eventually planned to expand her business by renting a shop. Radhika is thankful for her husband's encouragement and support and she appreciates the training and guidance from Shivia and SAATH which helped her enhance her skills and grow her business.

(iv) The Cooks/Nutripreneur Training Programme

The main objective of the Cooks Training Programme is to train slum residents to be cooks and able to provide a broad range of dishes and snacks hygienically, as well as market their products well.

Shivia and SAATH designed the Cooks Training Pilot together in 2020 and trained twenty young women to either cook better meals more hygienically or provide a snacks delivery service. The pilot ended in October 2021 since then we have worked with 185 women. In the expansion phase, we included a module on how to start an enterprise as feedback from the pilot was that the women wanted to run their own businesses rather than cook for someone else. This year, we trained a further 40 Cooks where most wanted a focus on healthy foods, hence we called them Nutripreneurs.

Initially, there was limited knowledge about nutritious food products among the women and the community. Continuous education and demonstrations were necessary to build awareness among the women and then create demand from potential buyers/consumers. Participants also faced challenges in securing initial funding for scaling up their businesses, especially for purchasing bulk ingredients and packaging materials. Finally, many women struggled with setting up physical stalls due to a lack of available space and resources in their communities.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The programme now has momentum and we are delighted that the Nutripreneurs have developed nutritious products including Ragi Sukhdi, Makhana Ladu, Khajur Roll, Nachos and healthy salads. Several women have also started to use WhatsApp Business to sell their products online and others have established community and school stalls benefitting over 500 buyers and 1,000 children respectively.

An exciting development over the year was that SAATH obtained their Licence from the Food Safety and Standards Authority. This was a big milestone and enabled them to provide hawker services (mobile food vendors), food vending services, club/canteen services, petty retailers and tea shops and midday meals. They can also provide a range of products including cereals, soups, salads, ready to eat savouries, Indian sweets and snacks and prepared foods. This in turn opens up many sales opportunities for the women in person and via platforms such as Whatsapp Business and Amazon where SAATH's Urmila Snacks business helps them to package and distribute their snacks.

Farzana's story

Farzana, a 42-year-old resident of Fatehwadi, Ahmedabad, struggled to make ends meet with her low household income and being the sole breadwinner. Her limited education, lack of business experience and skills that she could commercialise meant her future looked bleak. However, through the Shivia-SAATH programme, Farzana learned to make nutritious snack items and started her venture "Bharti Gruh Udhog". She sells her products locally and has established a loyal customer base. Farzana now has a monthly income of Rs. 12,000-15,000 and she is a recognised entrepreneur in the Fatehwadi area. She has been invited by Bharati Gruh Udhogto, one of the local leading businesses to supply her products. This has been life-changing for Farzana!

Nitiksha's story

Nitiksha, a 36-year-old widow from Danilimda, Ahmedabad, faced unimaginable hardship when her husband passed away unexpectedly. The weight of responsibility suddenly fell on her shoulders as she became the sole breadwinner for her two young daughters and mother-in-law. Determined to provide for her family, Nitiksha bravely ventured into entrepreneurship. Initially, Nitiksha's home-based garments business struggled to gain traction. Despite her tireless efforts, the business failed to generate sufficient income, leaving her with dwindling hopes. However, fate intervened when she discovered the Shivia-SAATH programme in her area. This programme offered a lifeline, empowering her to start a new venture. With renewed determination, she launched Saanvi Gruh Udyog, naming it after her beloved daughter. This nutritious breakfast business soon flourished under her care. Nitiksha developed a range of healthy snacks, including nachos, puff millet chewdo, and ragi sukhdhi, which resonated with her community. Through sheer hard work and perseverance, Nitiksha overcame initial doubts and established a thriving home industry. Her business grew steadily, earning her a reliable monthly income of Rs 7,000-8,000. This financial stability brought relief and confidence, transforming her life. The impact of Nitiksha's entrepreneurial success extends beyond her family. Her journey serves as an inspiration to others in her community, demonstrating the potential for local, community-focused businesses to thrive.

"Nitiksha is an inspiration to many aspiring entrepreneurs who admire her ability to overcome obstacles and build a thriving business from scratch. Her journey showed others that with determination, perseverance and the support of loved ones, one can triumph over adversity and achieve their dreams. Since completing the Cooks Training, Nitiksha has developed her own snacks business and her story is a testament to the power of resilience, family support and hard work. Her name has become synonymous with success and serves as a motivating force for others facing their own challenges, urging them to persevere and pursue their ambitions against all odds", Kruti, Head of Livelihood Programmes at SAATH

More details about our programmes can be found on our website: www.shivia.com/programmes

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing Shivia's aims and objectives and in planning future activities. In particular, the Trustees have considered how planned activities will contribute to the Charity's aims and objectives.

Our top ten highlights and achievements in the year under review were:

Replicating Programmes: We collaborated with two new partner NGOs, Kalp and Prerak, to replicate our programmes in the state of Chhattisgarh. We also introduced programmes to existing NGO partners: PDS to VIEWS in Odisha and AMS to DSS in Odisha and Feedback Madagascar in Southern Madagascar. Finally, we started PDS in the state of Bihar, with our partner SATHEE. We started research and conversations into a potential PDS replication in the state of Uttar Pradesh.

Fish Farming: We expanded Fish Farming beyond Sundia location to our Kolaghat location, also in West Bengal.

New location: We prepared for the opening of a new location in West Bengal, Jhalda in Purulia, the third poorest district, 280 kilometres north-west of Kolkata. Here we are able to serve fewer people but the impact is very significant.

Shivia Farmer App: We are developing our Shivia Farmers App as a resource for farmers, other NGOs to replicate our programmes and supporters to really understand our work. We held a workshop with the Haller Foundation to design the App in May and have since been designing and developing it.

Field Visits: Victoria and Olly visited our new NGO partners in Jharkhand, Bihar and Chhattisgarh. We also had an adventurous field trip to West Bengal with colleagues from the Artemis Charitable Foundation where they embarked on a community service digging Azolla pits for affordable chicken feed! Joe visited Madagascar twice where both AMS and PDS are making a huge difference to the farmers there; Jane Meyer accompanied Joe in June.

Virtual Field Trips: We ran our virtual field trip in April where we took supporters to the fields of West Bengal and Odisha assisted by Joe, Chandrani and our consultant Smruti. We ran a second virtual field trip in March 2025, solely focused on PDS.

London Visits: We had a busy week of meetings in London when Joe and Chandrani were over in May, largely for the Shivia Farmer App workshop. They also came in October for our event, generously hosted by Artemis, which gave us the chance to update supporters on progress and plans.

Awards in AMS: Farmers received more government awards recognising their sustainable farming efforts in Sundia location of West Bengal.

The Big Give: 2024 was our best year ever for the Big Give Christmas Challenge and we were so grateful to all our generous supporters during this important fundraising campaign.

Funding in India: We secured our first CSR grant in India when the Mukul Madhav Foundation partnered with Shivia Livelihoods Foundation to support our PDS programme in West Bengal and AMS programme in Odisha.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Financial position

Results of the year ended 31st March 2025 are shown in the Statement of Financial Activities on page 23. The financial statements should be read in conjunction with their related notes, which appear on pages 26 to 36.

In summary, the Charity's income for the period was £406,634 details of which are shown in the income and expenditure account on pages 37 to 38. Income received, which has been restricted by the donor to a specific fund, is only used in that fund and a detailed breakdown of what the donation can be used for is sent with every remittance to India and/or Madagascar.

£140,633 was sent to Nirdhan to support the organisation and implementation of PDS, AMS and Fish Farming. £36,345 was sent to VIEWS for AMS and PDS replications and £24,488 was sent to DSS for AMS and PDS replications. A further £47,489 was sent to SATHEE for AMS and PDS replications. £29,741 was sent to Nirman, £16,473 to Kalp and £16,492 to Prerak for PDS replications. £13,758 was sent to SAATH to support the Beautypreneur Programme and £6,076 for the Cooks Training Programme. £8,593 was allocated to our Madagascar replication to cover time and travel for the PDS and AMS replications; the remaining funds were sent directly by the donor to Feedback Madagascar for local staff, travel and toolkit parts. A further £29,000 was spent on the development of the Shivia Farmer App including the support of the developers Steepsoft and the Haller Foundation, our White Label partners.

The Board's Reserves Policy, approved in March 2024, is to hold cash reserves within a range of 6-9 months of annual operating costs which is an approximate value of £332,000. The Board has a wider three year plan which will dissipate this surplus and requires us to raise additional funds to implement the plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is limited by guarantee, the governing document being its Memorandum and Articles of Association, as amended by special resolution dated 16 October 2008. Membership, which is limited to the subscribers to the Memorandum of Association and to the Trustees, is not transferable. The liability of each member in the event of the dissolution of the Company is limited to £10.

Recruitment and appointment of new Trustees

The Trustees may appoint additional Trustees or to fill a casual vacancy; such appointees must retire at the next Annual General Meeting but may offer themselves for re-election. The Board, which must have at least three members, provides governance and oversight; it meets four times a year and holds interim telephone conferences, strategy and sub-committees throughout the rest of the year.

During the year, no trustees retired or were appointed to the Board.

Dr. Hilton is the Chairman of the Board; Mr. Neslen is the Vice Chairman of the Board, Mr. Kurup is the Treasurer and Mrs. Belcher is the Chief Executive Officer. The Remuneration Committee comprises Dr. Hilton, Mr. Neslen and Mr. Kurup.

At the forthcoming Annual General Meeting, Mr Aditya Gokal and Mr Prakash Kurup will resign as Trustees and offer themselves for re-election

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management

The management team comprises Mrs. Belcher, Chief Executive Officer, and Ms. Victoria Denison, UK Operations Manager, who reports to Mrs. Belcher. Mr. Jogeshwar Rao is Shivia's Lead Consultant in India responsible for operations and also reports to Mrs. Belcher.

Mrs. Belcher, who is in charge of the day-to-day running of the Company, planning, fund-raising and the management of risk, reports to the Board of Trustees.

The Company, with the authorisation of the Charity Commission under section 26 of the Charities Act 1993, pays Mrs. Belcher a salary of £59,758, effective from May 2024 when she received a pay rise.

Mr. Aditya Gokal, who works on a voluntary basis, assists Mrs. Belcher with plans and budgets and Mr. Prakash Kurup, who also works on a voluntary basis is responsible for overseeing the accounts and advises the Board on matters of governance.

Ms. Denison, UK Operations Manager, who works on a part time basis, is responsible for the day-to-day administrative matters, event organisation, helping with donor applications, donor relations and reports and assisting Mrs. Belcher with representing Shivia. Ms. Denison is paid a salary of £18,513 effective from May 2024 when she received a pay rise.

Shivia enjoys generous support from a number of friends and advisers (legal, website, office space, data management system, Shivia Farmer App content review) as well as volunteers who help with specific purposes, such as events. The total value of pro bono services for the year was £11,467

Facilities

The Company's registered office is c/o EFG Private Bank Ltd, Park House, 116 Park Street, London W1K 6AP, a donated service for which it is most grateful.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6596925 (England and Wales)

Registered Charity number

01126444

Registered office

c/o EFG Private Bank Ltd
Park House
116 Park Street
London
W1K 6AP

Trustees

Dr Yasmine Hilton

Non-executive Chairman of the Board

Mr Tim Neslen

Non-executive Vice-Chairman of the Board

Ms Olivia Belcher (Donnelly)

Chief Executive Officer

Mr Prakash Kurup

Treasurer

Mr Aditya

Finance Trustee

Mr Narind Singh

Non-executive

Ms Sudeshna Mukherjee

Non-executive

Mr David Waring

Non-executive

Mr Shailendra Patel

Non-executive

SHIVIA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

Legal Advisers

Clifford Chance LLP
10 Upper Bank Street
London
E14 5JJ

and

Skadden, Arps, Slate, Meagher & Flom
22 Bishopsgate
London
ECN 4BQ

Bankers

HSBC Bank
129 New Bond Street
London
W1S 1EA

Approved by order of the board of trustees on 24th June 2025 and signed on its behalf by:



Olivia Belcher - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHIVIA**

Independent examiner's report to the trustees of Shivia ('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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 with 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.


H W G Maxwell FCA

Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

Date: 31/6/2025

SHIVIA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	168,163	110,706	278,869	443,049
Fundraising activities	3	98,390	15,600	113,990	137,791
Investment income	4	<u>13,775</u>	<u>-</u>	<u>13,775</u>	<u>7,224</u>
Total		<u>280,328</u>	<u>126,306</u>	<u>406,634</u>	<u>588,064</u>
EXPENDITURE ON					
Costs of Fundraising	5	26,099	-	26,099	24,621
Charitable activities					
Charitable Activities	6	56,272	369,088	425,360	296,544
Governance costs		<u>51,487</u>	<u>-</u>	<u>51,487</u>	<u>43,821</u>
Total		<u>133,858</u>	<u>369,088</u>	<u>502,946</u>	<u>364,986</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	146,470	(242,782)	(96,312)	223,078
		<u>(223,635)</u>	<u>223,634</u>	<u>(1)</u>	<u>-</u>
Net movement in funds		(77,165)	(19,148)	(96,313)	223,078
RECONCILIATION OF FUNDS					
Total funds brought forward		593,594	209,552	803,146	580,068
		<u>593,594</u>	<u>209,552</u>	<u>803,146</u>	<u>580,068</u>
TOTAL FUNDS CARRIED FORWARD		<u>516,429</u>	<u>190,404</u>	<u>706,833</u>	<u>803,146</u>

The notes form part of these financial statements

SHIVIA

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	1,429	-	1,429	2,122
CURRENT ASSETS					
Debtors	13	524	-	524	502
Cash at bank		<u>519,442</u>	<u>190,404</u>	<u>709,846</u>	<u>805,362</u>
		519,966	190,404	710,370	805,864
CREDITORS					
Amounts falling due within one year	14	(4,966)	-	(4,966)	(4,840)
		<u>515,000</u>	<u>190,404</u>	<u>705,404</u>	<u>801,024</u>
NET CURRENT ASSETS					
		516,429	190,404	706,833	803,146
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>516,429</u>	<u>190,404</u>	<u>706,833</u>	<u>803,146</u>
NET ASSETS		<u>516,429</u>	<u>190,404</u>	<u>706,833</u>	<u>803,146</u>
FUNDS	15				
Unrestricted funds				516,429	593,594
Restricted funds				<u>190,404</u>	<u>209,552</u>
TOTAL FUNDS				<u>706,833</u>	<u>803,146</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

SHIVIA

BALANCE SHEET - continued
31 MARCH 2025

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 24th June 2025 and were signed on its behalf by:



Dr. Yasmine Hilton - Trustee



Prakash Kurup - Trustee

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs are allocated based on time spend on an activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated reserves are funds earmarked at the discretion of the trustees for capacity building and organisational development programmes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS AND LEGACIES			
		2025	2024
		£	£
Donations		247,038	402,131
Gift aid		20,364	34,451
Donated services and facilities		11,467	6,467
		<u>278,869</u>	<u>443,049</u>
3. FUNDRAISING ACTIVITIES			
		2025	2024
		£	£
Events Income		113,990	137,791
4. INVESTMENT INCOME			
		2025	2024
		£	£
Deposit account interest		13,775	7,224
5. COSTS OF FUNDRAISING			
Raising donations and legacies			
		2025	2024
		£	£
CEO's remuneration etc		7,018	6,591
Staff costs		11,981	13,619
Event costs		3,401	858
Promotional material		60	100
Travel & Subsistence - UK		1,138	1,254
Travel & Subsistence- Overseas		1,421	2,199
Support costs		1,080	-
		<u>26,099</u>	<u>24,621</u>
6. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	
	Costs	costs (see	
	£	note 7)	Totals
	£	£	£
Charitable Activities	425,360	-	425,360
Governance costs	315	51,172	51,487
	<u>425,675</u>	<u>51,172</u>	<u>476,847</u>

Administration costs include pro bono services of £11,467 received towards drawing up our collaboration agreements with NGO partners, the continued development of our donor management system (DOCS), the review of our Shivia Farmer App for poultry diseases and office costs.

The Chairman and the Trustees are grateful for this support and expressed their thanks for these services.

During the year the charity spent Direct Grant expenditure of £369,089 by organisation and programme as follows:

SHIVIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. CHARITABLE ACTIVITIES COSTS - continued

Nirdhan £140,633 of which £68,440 was for Poultry Development services, £34,688 was for Agri-management Services £12,159 was for the General Fund and £25,346 was for fish farming.

SAATH £19,834 of which £13,758 was for the Beautypreneur Programme, £6,076 was for the Cooks Training Programme.

VIEWES £36,345 of which £20,121 on AMS Replication. £16,224 was for Poultry Development services.

DSS £24,488 of which £16,987 on PDS Replication. £7,501 on AMS replication.

Nirman £29,741 on Poultry Development services.

Sathee £47,489 of which £31,856 on Poultry Development services, £15,633 on Agri-management services.

KALP £16,473 on Poultry Development services.

Prerak £16,492 on Poultry Development services.

Shivia Farmer app £29,000

Madagascar Feedback £8,593

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	1,080	-	1,080
Governance costs	<u>49,702</u>	<u>1,470</u>	<u>51,172</u>
	<u>50,782</u>	<u>1,470</u>	<u>52,252</u>

8. NET INCOME/(EXPENDITURE)

The Board closely monitors and controls administration and governance costs. In 2025 governance and administration costs were £51,487, which includes pro bono services of £11,467 (2024: £43,821 which included pro bono services received of £6,467).

9. TRUSTEES' REMUNERATION AND BENEFITS

	2025 £	2024 £
CEO's salary	<u>59,758</u>	<u>57,210</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	<u>78,608</u>	<u>79,201</u>
	<u>78,608</u>	<u>79,201</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	<u>1</u>	<u>1</u>
Charitable Activities	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Our employee who carries out the administrative role works part time.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	338,894	104,155	443,049
Fundraising activities	80,757	57,034	137,791
Investment income	<u>7,224</u>	<u>-</u>	<u>7,224</u>
Total	<u>426,875</u>	<u>161,189</u>	<u>588,064</u>
EXPENDITURE ON			
Costs of Fundraising	24,621	-	24,621
Charitable activities			
Charitable Activities	53,253	243,291	296,544
Governance costs	<u>43,552</u>	<u>269</u>	<u>43,821</u>
Total	<u>121,426</u>	<u>243,560</u>	<u>364,986</u>
NET INCOME/(EXPENDITURE)	305,449	(82,371)	223,078
Transfers between funds	<u>(113,898)</u>	<u>113,898</u>	<u>-</u>
Net movement in funds	191,551	31,527	223,078
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>402,043</u>	<u>178,025</u>	<u>580,068</u>
TOTAL FUNDS CARRIED FORWARD	<u>593,594</u>	<u>209,552</u>	<u>803,146</u>

SHIVIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. TANGIBLE FIXED ASSETS

		Computer equipment £
COST		
At 1 April 2024 and 31 March 2025		<u>7,882</u>
DEPRECIATION		
At 1 April 2024		5,760
Charge for year		<u>693</u>
At 31 March 2025		<u>6,453</u>
NET BOOK VALUE		
At 31 March 2025		<u>1,429</u>
At 31 March 2024		<u>2,122</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	<u>524</u>	<u>502</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	2,193	2,157
Other creditors	306	216
Accrued expenses	<u>2,467</u>	<u>2,467</u>
	<u>4,966</u>	<u>4,840</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	537,594	146,470	(223,635)	460,429
Designated Fund	<u>56,000</u>	<u>-</u>	<u>-</u>	<u>56,000</u>
	593,594	146,470	(223,635)	516,429
Restricted funds				
Nirdhan General Fund	-	(12,159)	12,159	-
Nirdhan PDS	89,254	(47,872)	-	41,382
Nirdhan Fish Farming	14,324	(15,346)	1,022	-
Nirdhan AMS	-	(29,461)	34,688	5,227
Saath Cooks Training	9,170	(6,076)	-	3,094
Saath Beautypreneurs	9,896	(13,758)	3,862	-
Madagascar PDS	11,749	6,468	8,960	27,177
DSS PDS	-	(16,987)	16,987	-
Nirman PDS	-	(29,741)	29,741	-
Views AMS	-	(20,121)	20,121	-
KALP PDS	15,876	(6,473)	-	9,403
PRERAK PDS	-	(16,492)	16,492	-
SATHEE	-	(47,489)	47,489	-
Madagascar AMS	270	-	(270)	-
DSS AMS	-	(7,501)	7,501	-
Views PDS	-	(16,224)	16,224	-
Research	1,750	-	-	1,750
Agricultural Programmes	57,263	45,043	(4,435)	97,871
Shivia Farmer App	-	-	4,500	4,500
Feedback Madagascar	-	(8,593)	8,593	-
	<u>209,552</u>	<u>(242,782)</u>	<u>223,634</u>	<u>190,404</u>
TOTAL FUNDS	<u><u>803,146</u></u>	<u><u>(96,312)</u></u>	<u><u>(1)</u></u>	<u><u>706,833</u></u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	280,328	(133,858)	146,470
Restricted funds			
Nirdhan General Fund	-	(12,159)	(12,159)
Nirdhan PDS	20,568	(68,440)	(47,872)
Nirdhan Fish Farming	10,000	(25,346)	(15,346)
Nirdhan AMS	5,227	(34,688)	(29,461)
Saath Cooks Training	-	(6,076)	(6,076)
Saath Beautypreneurs	-	(13,758)	(13,758)
Madagascar PDS	6,468	-	6,468
DSS PDS	-	(16,987)	(16,987)
Nirman PDS	-	(29,741)	(29,741)
Views AMS	-	(20,121)	(20,121)
KALP PDS	10,000	(16,473)	(6,473)
PRERAK PDS	-	(16,492)	(16,492)
SATHEE	-	(47,489)	(47,489)
DSS AMS	-	(7,501)	(7,501)
Views PDS	-	(16,224)	(16,224)
Agricultural Programmes	45,043	-	45,043
Shivia Farmer App	29,000	(29,000)	-
Feedback Madagascar	-	(8,593)	(8,593)
	<u>126,306</u>	<u>(369,088)</u>	<u>(242,782)</u>
TOTAL FUNDS	<u>406,634</u>	<u>(502,946)</u>	<u>(96,312)</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	402,043	305,449	(169,898)	537,594
Designated Fund	-	-	56,000	56,000
	402,043	305,449	(113,898)	593,594
Restricted funds				
Nirdhan General Fund	-	(12,361)	12,361	-
Nirdhan PDS	139,609	(37,046)	(13,309)	89,254
Nirdhan Fish Farming	5,000	9,324	-	14,324
Nirdhan AMS	-	(29,955)	29,955	-
Saath Cooks Training	3,801	5,369	-	9,170
Saath Beautypreneurs	12,187	(2,291)	-	9,896
Madagascar PDS	17,428	(5,680)	1	11,749
DSS PDS	-	(16,192)	16,192	-
Nirman PDS	-	(16,230)	16,230	-
Views AMS	-	(15,060)	15,060	-
KALP PDS	-	15,876	-	15,876
PRERAK PDS	-	(4,116)	4,116	-
SATHEE	-	(10,885)	10,885	-
Madagascar AMS	-	270	-	270
DSS AMS	-	(13,498)	13,498	-
Views PDS	-	(7,159)	7,159	-
Research	-	-	1,750	1,750
Agricultural Programmes	-	57,263	-	57,263
	178,025	(82,371)	113,898	209,552
TOTAL FUNDS	580,068	223,078	-	803,146

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	426,875	(121,426)	305,449
Restricted funds			
Nirdhan General Fund	58	(12,419)	(12,361)
Nirdhan PDS	26,316	(63,362)	(37,046)
Nirdhan Fish Farming	25,000	(15,676)	9,324
Nirdhan AMS	-	(29,955)	(29,955)
Saath Cooks Training	9,072	(3,703)	5,369
Saath Beautypreneurs	12,690	(14,981)	(2,291)
Madagascar PDS	8,770	(14,450)	(5,680)
DSS PDS	-	(16,192)	(16,192)
Nirman PDS	-	(16,230)	(16,230)
Views AMS	-	(15,060)	(15,060)
KALP PDS	20,000	(4,124)	15,876
PRERAK PDS	-	(4,116)	(4,116)
SATHEE	1,750	(12,635)	(10,885)
Madagascar AMS	270	-	270
DSS AMS	-	(13,498)	(13,498)
Views PDS	-	(7,159)	(7,159)
Agricultural Programmes	<u>57,263</u>	<u>-</u>	<u>57,263</u>
	<u>161,189</u>	<u>(243,560)</u>	<u>(82,371)</u>
TOTAL FUNDS	<u>588,064</u>	<u>(364,986)</u>	<u>223,078</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	402,043	451,919	(393,533)	460,429
Designated Fund	-	-	56,000	56,000
	402,043	451,919	(337,533)	516,429
Restricted funds				
Nirdhan General Fund	-	(24,520)	24,520	-
Nirdhan PDS	139,609	(84,918)	(13,309)	41,382
Nirdhan Fish Farming	5,000	(6,022)	1,022	-
Nirdhan AMS	-	(59,416)	64,643	5,227
Saath Cooks Training	3,801	(707)	-	3,094
Saath Beautypreneurs	12,187	(16,049)	3,862	-
Madagascar PDS	17,428	788	8,961	27,177
DSS PDS	-	(33,179)	33,179	-
Nirman PDS	-	(45,971)	45,971	-
Views AMS	-	(35,181)	35,181	-
KALP PDS	-	9,403	-	9,403
PRERAK PDS	-	(20,608)	20,608	-
SATHEE	-	(58,374)	58,374	-
Madagascar AMS	-	270	(270)	-
DSS AMS	-	(20,999)	20,999	-
Views PDS	-	(23,383)	23,383	-
Research	-	-	1,750	1,750
Agricultural Programmes	-	102,306	(4,435)	97,871
Shivia Farmer App	-	-	4,500	4,500
Feedback Madagascar	-	(8,593)	8,593	-
	178,025	(325,153)	337,532	190,404
TOTAL FUNDS	<u>580,068</u>	<u>126,766</u>	<u>(1)</u>	<u>706,833</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	707,203	(255,284)	451,919
Restricted funds			
Nirdhan General Fund	58	(24,578)	(24,520)
Nirdhan PDS	46,884	(131,802)	(84,918)
Nirdhan Fish Farming	35,000	(41,022)	(6,022)
Nirdhan AMS	5,227	(64,643)	(59,416)
Saath Cooks Training	9,072	(9,779)	(707)
Saath Beautypreneurs	12,690	(28,739)	(16,049)
Madagascar PDS	15,238	(14,450)	788
DSS PDS	-	(33,179)	(33,179)
Nirman PDS	-	(45,971)	(45,971)
Views AMS	-	(35,181)	(35,181)
KALP PDS	30,000	(20,597)	9,403
PRERAK PDS	-	(20,608)	(20,608)
SATHEE	1,750	(60,124)	(58,374)
Madagascar AMS	270	-	270
DSS AMS	-	(20,999)	(20,999)
Views PDS	-	(23,383)	(23,383)
Agricultural Programmes	102,306	-	102,306
Shivia Farmer App	29,000	(29,000)	-
Feedback Madagascar	-	(8,593)	(8,593)
	<u>287,495</u>	<u>(612,648)</u>	<u>(325,153)</u>
TOTAL FUNDS	<u>994,698</u>	<u>(867,932)</u>	<u>126,766</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

17. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees.

SHIVIA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	247,038	402,131
Gift aid	20,364	34,451
Donated services and facilities	<u>11,467</u>	<u>6,467</u>
	278,869	443,049
Fundraising activities		
Events Income	113,990	137,791
Investment income		
Deposit account interest	<u>13,775</u>	<u>7,224</u>
Total incoming resources	406,634	588,064
EXPENDITURE		
Raising donations and legacies		
CEO's salary	7,018	6,591
UK Operations Manager Salary	11,981	13,619
Event costs	3,401	858
Promotional material	60	100
Travel & Subsistence - UK	1,138	1,254
Travel & Subsistence- Overseas	<u>1,421</u>	<u>2,199</u>
	25,019	24,621
Charitable activities		
CEO's salary	23,156	32,398
UK Operations Manager Salary	2,538	4,540
Travel & Subsistence- UK	997	130
Travel & Subsistence	5,672	3,847
Consultancy services	22,575	24,498
Telephone	315	-
Direct grant expenditure	369,088	229,791
Bank charges	<u>1,334</u>	<u>-</u>
	425,675	295,204
Support costs		
Management		
CEO's salary	22,329	20,973
UK Operations Manager Salary	3,994	4,540
Insurance	1,696	1,494
Telephone	315	1,170
Legal & professional fees	8,592	3,605
Carried forward	36,926	31,782

This page does not form part of the statutory financial statements

SHIVIA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Management		
Brought forward	36,926	31,782
Travel & subsistence	901	921
Office expenses	3,916	3,100
Conferences, journals & subs	1,443	1,365
Accountancy	6,341	4,949
Flagstone Fee	-	106
Bank charges	562	884
Depreciation of tangible and heritage assets	<u>693</u>	<u>584</u>
	50,782	43,691
 Governance costs		
Examiners' remuneration	<u>1,470</u>	<u>1,470</u>
 Total resources expended	<u>502,946</u>	<u>364,986</u>
 Net (expenditure)/income	<u>(96,312)</u>	<u>223,078</u>

This page does not form part of the statutory financial statements

SHIVIA

England & Wales - Charity number 1126444

Accounts

REGISTERED COMPANY NUMBER: 6596925 (England and Wales)
REGISTERED CHARITY NUMBER: 01126444

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

Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

SHIVIA

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FOR THE YEAR ENDED 31 MARCH 2024**

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SHIVIA

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

I am pleased to report that 2023 has been a busy year of sustainable growth for Shivia. We have leveraged our local knowledge and operational excellence to expand further, working with eight NGOs in six states of India. This reduces our risk of overdependence on a single organisation given the rigorous FCRA licence requirements to send funds to India. Despite India's booming economy, many remote rural communities are left behind, typically tribal communities with little knowledge of, or access to, Government sponsored programmes. This is where Shivia's core programmes are targeted - empowering the poorest to create livelihoods and inspire permanent change. We focus our efforts in areas that are underserved, recognising that while these programmes are more expensive to operate, they have much greater impact when successfully executed. Joe spent much of the year researching and selecting potential partners in the poorer states of North East India. During the year we onboarded three more NGOs - SATHEE in Jharkhand and Prerak and Kalp in Chhattisgarh. Nirdhan also opened a new location, Prantik, much further from Kolkata where there are many poorer communities. We currently have a portfolio of nine trusted NGO partners globally executing our programmes in India and Africa. In total we are operating in around 1,700 villages and have helped over 18,000 people in our Poultry Programme, nearly 12,000 in our Agri-management Services Programme and 50 in our Fish Farming Pilot. We are also responsible for the wages of some 90 local staff in India.

We have successfully adapted and expanded our Indian programmes to work in Africa through the local NGO partner Feedback Madagascar. This is an exciting development. Finally, we introduced our fourth livelihood programme, Fish Farming in West Bengal led by Chandrani. Having seen many of these ponds previously littered with rubbish, I am amazed at the high fish yields and return on investments of time and money. It just shows what can be achieved. We continue to support SAATH in Gujarat and Rajasthan implementing our Cooks and Beautypreneur Programmes. We also have a presence in Mumbai with Shivia Livelihoods Foundation, aiming to raise funds in India itself.

This year we have no changes to our Board of Trustees. I am thankful to have such a strong, capable and diverse governance team to review our strategy, policies, finances, risks and monitor our operational effectiveness. My huge thanks to Vin Murria for her patronage and generosity, and to all our other Ambassadors who are raising our profile and waving the flag for Shivia.

Olly and Victoria continue to do an excellent job in the UK engaging our donors, partners and beneficiaries to fulfil our mission and keeping everything running smoothly. They are incredible. It gives me great pleasure to read the feedback following their field trips to India and hear the heart-warming stories of our beneficiaries.

Last year was our most successful fundraising year ever. We are indebted to our long-term partner Artemis and their adventurous families, Max Patel for hosting the House of Lords dinner and our kind supporters during the Big Give Christmas Challenge. To all our donors I say a heartfelt thanks for your generosity, encouragement and loyalty. We couldn't do it without you. We have even greater ambitions for 2024, so please continue to support us. I hope you will visit us in India, on a virtual field trip or in person to see first-hand the impact your donations have made. The personal stories combined with the data we collect, prove time and again that we are creating long-term, sustainable change for the communities we serve.

Dr. Yasmine Hilton



Chairman

SHIVIA

CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

It is with great pleasure that I present to you Shivia's Annual Report for the year 2023-24. This year has been testament to the incredible dedication and compassion of everyone in Shivia - our beneficiaries, Board, team and supporters. Despite the numerous challenges posed by the global landscape, we have continued to make significant strides towards our mission **to empower the poorest to create livelihoods, boost income and inspire permanent change.**

In 2023, we focused on expanding our replication model so that we can effectively help communities most in need beyond West Bengal by introducing our Poultry Development Services or Agri-management Services Programmes. We did this by onboarding three new partners: SATHEE in Jharkhand at the beginning of the year and Prerak and Kalp in Chhattisgarh towards the end of the year. We also consolidated our efforts with our existing partners: Nirdhan in West Bengal, VIEWS, DSS and Nirman in Odisha and Feedback Madagascar in Southern Madagascar. We introduced our fourth livelihood programme, Fish Farming, with our longest standing partner, Nirdhan, in West Bengal and continued supporting our Cooks and Beautypreneur Programmes with SAATH in Gujarat and Rajasthan. As a result, we now have a portfolio of eight NGOs implementing various livelihood Programmes across six Indian States and one in Madagascar. Through all these efforts, we were able to distribute 17,419 toolkits on our Poultry Programme to 2,378 farmers, work with 2,859 farmers on our Agri-management Services Programme, enrol 50 farmers into our Fish Farming pilot and train 25 Cooks and 110 Beautypreneurs.

This year, I was privileged to visit communities in West Bengal, Odisha and Madagascar. Once again, I heard hundreds of stories of positive change and witnessed the field teams exemplifying true commitment to our mission and value of **Beneficiaries First, Fostering Independence, Integrity and Determination.** What I find fascinating is that after fifteen years of Shivia, I rarely hear the same story twice: each family benefits from our programmes in different ways. Some are given hope and confidence to embark on a brighter future. Others focus on the income they have earned to do a multitude of things from addressing basic household needs, to running a full blown poultry business or taking the skills and training to start up an entirely different enterprise. You cannot make someone an entrepreneur but it is amazing what can be achieved if you provide a small leg up and they happen to run with it. In West Bengal, I saw farmers who only three years ago were living in despair to now proudly showing me their flocks of over 250 birds in beautifully built and kept coops. From this, they have started chicken feed businesses as well as selling meat and eggs. In Madagascar, one lady told me how she had for years been physically and mentally abused by her husband. Not anymore - the respect he has shown her now that she earns and is key to household decisions is life-changing for her. Several ladies in Odisha told me that they bought mobile phones with their additional income - some to buy data and access online educational services for their children, others to be aware of market prices and the weather forecast, others to connect with their sons who have gone to work elsewhere. Several men on our Agri-management Services programme told me how they no longer have to work as construction labourers in far flung parts of India, they can now afford to lease more land at home, make farming profitable and stay with their families. I was delighted to hear from several of the women on our Fish Farming pilot who, with their husbands, have now sold their first cycle of fish and have seen significant profits. They complimented the field staff and the excellent techniques they have learnt from cleaning and preparing their ponds to feeding their fish in a bio friendly and affordable way and looking after them properly. Victoria visited our new location in West Bengal, Prantik, and shared stories of hope amongst the tribal communities there. In the evenings during our Family Field Trip with Artemis and our donor trip in February, we spent hours chatting about different insights people had gained and everyone commented on the wonderful hospitality of these communities. It is an honour to work with them.

I am proud to report that Shivia also reached new milestones in 2023 through the use of technology in the field. We used the platform Solstice to collect data on beneficiaries in different locations, showing how their situations - despite all being poor - are actually very different hence the varying responses to them, tweaking our models accordingly. For example, in some locations, farmers contribute Rs. 400 to their poultry toolkits and training whereas in others, they contribute Rs. 200. We also conducted surveys on "the next generation" to ascertain whether young women who are more educated than their mothers are still keen to be engaged in farming activities as a source of income. These pieces of research are key to our future strategy and formed the nub of our discussions at our annual strategy day when Joe and Chandrani visited the UK in September. I am delighted that in the next few months, we will be developing Shivia's Farmer App so that in future, farmers can complement our training with use of smart phones. We heard more than ever this year that with income from poultry toolkits, women are buying second hand smart phones and data; this in turn is changing their worlds and paves a future where we can roll out our App successfully.

SHIVIA

CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

All our efforts this year were made possible by the unwavering support of our friends and donors, whose generosity allowed us to expand our reach and deepen our impact. We extend our sincere gratitude to each and every one of you. On the funding side, we raised £588,064 against our budget of £400,000 plus Rs. 1,000,000 (£9,520) in India itself which also went towards this target. The Board has a three year plan to spend these funds effectively with maximum impact. Our dinner at the House of Lords was a huge success, generously hosted by Max Patel from Shenley Private Wealth. The evening gave us a chance to bring our supporters together and for Joe and Chandrani to update them in person on our progress. We ran our virtual field trip in April which is one of the positives we took from Covid; the use of technology has enabled us to take many more people to India in an affordable and environmentally friendly way. We thank all of you who attended and met our team and farmers as well as those of you who travelled to India in person and embarked on the journey with such enthusiasm. Feedback from the field teams is that your interest and presence is deeply motivating for them. We participated in the Big Give Christmas Challenge and had a team from Artemis who ran in the Royal Parks Half Marathon, some dressed as chickens! Finally, people enjoyed nights at the Royal Albert Hall thanks to the generosity of our Patron, Vin Murria, donating her box to Shivia. We also raised £6,467 in pro bono support. We are thankful to Clifford Chance and Skadden for their legal efforts to assist us, Salesforce for continually improving our donor management system and EFG for providing us with office space and hosting our annual strategy day.

In the coming year, we are excited about the opportunities that lie before us. We will continue to innovate, collaborate, and work for positive change so that together, we can build a brighter and more equitable future for all. We will do this by working closely with our new partners in Chhattisgarh to introduce Poultry Development Services there; introduce Poultry with our existing partner SATHEE to the neighbouring state of Bihar, consolidate our partnerships with VIEWS, DSS, Nirman and SAATH and maintain the excellent work that Nirdhan does in West Bengal, with a focus on expanding the Fish Farming programme beyond the pilot stage to more farmers and a second location. We plan to start the hand-over of the Poultry Development Services Programme to Feedback Madagascar now that Joe has fully trained the team in how to start, run and expand it there. Joe will also focus his efforts in scaling the Agri-management Services pilot that we introduced to Feedback Madagascar in December. As mentioned above, much of my efforts in the year ahead will be to design and roll out our first ever Shivia Farmer App so that all our knowledge is captured and available to farmers, NGOs and supporters this way rather than through our previous manuals. To achieve the above plan, we need to raise approximately £607,000 next year and £2 million over the next three years. We plan to do this from our efforts here in the UK and also hope for some contributions in India itself through Shivia Livelihoods Foundation which now has its licence to attract Corporate Social Responsibility donations.

I am so grateful to our beneficiaries for inspiring us every day - whenever I return from India, I feel ready to go again and do whatever we need to raise the funds we require. I am grateful to have Victoria and Joe always by my side to double our efforts and achieve our goals. I am thankful to my Board, Chaired by Yasmine Hilton, for their dedication and guidance, ensuring we uphold the highest of standards. I am heartened to have Vin Murria as our Patron and our wonderful team of Ambassadors out there flying our flag for us. I am immensely proud of the wonderful, below the radar, work of our partner NGOs in India and beyond; their passion and dedication to the communities we serve is admirable. I would like to mention here that one of our Livelihood Service Provides in West Bengal, Gour Naskar, received a National award in New Delhi on World Soil Day for his contributions to sustainable farming with many of his farmers making bio pesticides, bio fertilisers and composts. When Gour joined us five years ago as a village boy, not in his wildest dreams would he be getting on a plane to New Delhi to receive a national award! I am so proud of him.

As we reflect on the achievements of 2023, let us also remember the work that still lies ahead. With your continued support, I am confident and optimistic that we can create futures where those we serve have an opportunity to thrive, regardless of their circumstances. I take this chance to express my heart-felt gratitude for your unwavering support of Shivia.

Mrs. Olivia (Olly) Belcher



CEO

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are the creation of sustainable livelihoods in areas of social and economic deprivation in India by the provision of toolkits, financial and technical assistance and the advancement of education and training.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The Trustees consider that the Charity's activities reflect our aims and objectives, and that they are designed to provide accessible services and activities that benefit the appropriate sector of the very poor of India.

In addition to the objectives, the Charity's overall mission is to create livelihoods, boost income and inspire permanent change. Its four core values which underpin all decisions are: Beneficiaries First, Fostering Independence, Integrity and Determination.

Our Livelihood Programmes

Shivia has its operations in the Indian states of West Bengal, Odisha, Jharkhand, Chhattisgarh, Gujarat and Rajasthan as well as Southern Madagascar. In West Bengal, our implementing partner is Nirdhan Development and Microfinance ("Nirdhan"), a Section 8 Company which we set up in 2011 to deliver our core programmes: Poultry Development Services, Agri-management Services, Fish Farming and until 2021, Goat Farming. In Gujarat and Rajasthan, our implementing partner is SAATH, a charitable Trust, who we have had a long-standing relationship with since 2010. We partnered with SAATH again in October 2020 to support their Beautypreneur Programme and pilot their Cooks Training Programme. In 2023, we expanded both these programmes. In Odisha, our replication partner for our Agri-management Services Programme is VIEWS, a charitable organisation registered as a society under the Societies Registration Act XXI of 1860, who we started working with in October 2021. In 2023, VIEWS also introduced our Poultry Development Services Programme. Our replication partners in Odisha for Poultry Development Services are NIRMAN and DSS, both charitable companies registered as societies under the Societies Registration Act XXI of 1860. In 2023, DSS also introduced Agri-management Services. In 2023, we expanded our services to the State of Jharkhand and introduced Poultry Development Services there through the organisation SATHEE. SATHEE is a Trust, registered under the Indian Trust Act, 1882. At the end of the year, we onboarded two new organisations, Prerak and Kalp, both in the state of Chhattisgarh to introduce Poultry Development Services. Both Prerak and Kalp are Societies, registered under the Madhya Pradesh Society Registration Act 1973. In Madagascar our Partner is Feedback Trust, trading as Feedback Madagascar, a Scottish charity (registered charity number SC023568) with operations in Southern Madagascar. In 2022 we replicated Poultry Development Services there and in 2023 expanded the project as well as introduced our Agri-management Services Programme.

In October 2020, we incorporated Shivia Livelihoods Foundation (SLF), a Section 8 Company, in Mumbai to raise funds in India and to help identify livelihood focused NGOs which can replicate our tried and tested programmes elsewhere in India where there is a need. This year, after three years of existence, SLF gained its Corporate Social Responsibility licence so that we can start raising funds from corporates.

(i) Poultry Development Services (PDS)

Poultry Development Services is our flagship programme where we provide the tools and training - the toolkit - for families living in poverty, especially women, to start an enterprise from home by raising chickens and selling the produce. For the first two years, families receive one-to-one support from our Livelihood Service Providers (LSPs) in what we term the Individual Model; farmers receive the toolkits to their doorstep and the LSPs provide the excellent service and hand-holding they need to have the confidence to start and run a backyard poultry enterprise. When they are ready, the LSPs help the farmers to form groups in what we term the Group Model, so that over time they can procure the toolkit parts on their own and operate their poultry enterprises without our intervention.

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What's in the Poultry Toolkit?

The toolkit varies somewhat between locations; we tweak the model depending on the farmers' awareness and poverty levels as well as the local environment.

A comprehensive, one-to-one training programme for every poultry farmer and their family members, delivered by a fully trained, dedicated member of our field team - the Livelihood Service Provider (LSP).

- Ten day-old chicks (DOCs) or ducklings
- 2kg bag of starter feed (two weeks supply)
- Vaccines, vitamins and minerals

In Odisha, where the tribal communities live near to the forests and jungle, we also provide "nets" to protect the chicks from predators. In Madagascar, the locations are too remote for day old chicks to survive and so we distribute two five-month-old females and one male chicken to each farmer household along with heaters, six kilograms of feed, vaccines, medicines and nets after the chickens start laying eggs for hatching. We also provide vaccines and medicines for the new-born chicks.

The importance of training

We train our farmers in how to build a coop relevant to their house and plot, how to vaccinate and medicate the chicks, how to feed the chicks well at very low or no cost and how to look after them on a day-to-day basis including special advice for heating and brooding in different seasons. In India, farmers face dramatic changes in climate from very hot summers to cold winters and the rainy monsoon season in between whilst in Madagascar the farmers face, for example, an intense cyclone season. In both cases, more extreme climate events seem to be occurring which the farmers need to prepare for. We spent time this year training the farmers in growing Azolla (algae) which is a high-protein poultry feed and free for the farmers.

We also train them in how to keep accounts of sales of the produce, save regularly, grow their enterprises or invest their additional income into other enterprises. As farmers transition into the Group Model, we train them in how to be part of a group, how to deal directly with suppliers, how to collect their toolkit parts from central points and how to grow their enterprises through, for example, building more permanent coops.

Our thorough training is reflected in the mortality rates of the chicks declining every year from 30% in our first year of operations in West Bengal to less than 2% consistently for the past five years. Similar results are being reported by our replication partners in Odisha and Jharkhand.

Contributing towards financial sustainability

In the Individual Model, at our more established locations in West Bengal, our farmers contribute the equivalent of c. £5 towards each toolkit whereby the actual cost is c. £15. This is the level they can afford or are able to find from family and friends rather than going to money lenders. In poorer more remote locations of West Bengal, as well as where we are working in Odisha and Jharkhand, the contribution is less at c. £2.50. However, contributing towards the toolkits means the farmers have their skin in the game: they have a sense of ownership and dignity, turn up for training and look after their birds with pride. It also contributes to the financial sustainability of Shivia enabling us to distribute more toolkits. In the last year, we recovered less from farmers due to greater exposure to poorer areas and we also focused more on the Group Model and independence where farmers contribute c. £3.50 per toolkit.

WEST BENGAL

In West Bengal, our PDS Programme is delivered by our NGO partner, Nirdhan, which we co-founded in 2011. Nirdhan currently works in five locations in West Bengal with a team of Five Field Supervisors and 21 Livelihood Service Providers. This is our thirteenth year of running PDS in Bengal and we hear every day how important the Programme has been to our farmers especially in the aftermath of the Covid Pandemic and now during the cost-of-living crisis which disproportionately affects the poorest.

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Toolkit distribution

Since 2011, we have distributed 138,066 toolkits to a total of 16,862 families across 1,533 villages of West Bengal. For this reporting period, we distributed 13,440 toolkits to 758 new farmers and 608 farmers already on the programme, totalling 1,366 farmers.

Over the past couple of years, our focus has been on graduating farmers to the Group Model and then complete independence as much as enrolling new farmers onto the programme.

The path to independence

Graduating from the Individual Model to the Group Model and then to independence has been our greatest success to date in Poultry Development Services. We are delighted that 2,022 of our farmers are now operating completely independently of us, sourcing the chicks, feed, vaccinations and medications on their own. During this period 327 farmers became independent often with enterprises of up to 250 birds. Behind the scenes, we continue to check that the suppliers are providing the farmers with good quality chicks, on time and at the same prices. We now have three suppliers of chicks to ensure competitive prices and good quality chicks

Farmers typically take 15-20 toolkits per year for two years before we transition them into the Group Model to become poultry farmers or encourage them to start an alternative enterprise altogether. The farmers are able to do this due to the combination of supplementary income from PDS, increased confidence and knowledge of how to do so. They see PDS as a "stepping stone" towards a brighter future. The majority of our farmers who start or expand second enterprises focus on grocery stores from their homes, helping their husbands with agri-related products or tailoring by buying a second-hand sewing machine or the necessary materials.

New locations

At the beginning of the financial year, following the closure of Babnan location last year, we opened a new location, Prantik, bringing PDS to the very poorest who will most benefit. Prantik is in the district of Birbhum, 165 Km North West of Kolkata, and is a poorer area than some of our other locations; here we are able to serve fewer people but the impact is huge.

Challenges

We experienced two major challenges at our second newest location, Chhatna, this year. Despite the farmers' willingness to embrace PDS and their meticulous care of their birds, they found selling the chicks difficult given their neighbours cannot afford to buy them and most traders in nearby markets are unaware of the Kuroiler breed we supply. The team spent time advertising the chicks and creating brand awareness since when sales have increased. The location also experienced an Avian flu and all birds - on and off our programme - died. We thought the farmers may not want to proceed with their poultry enterprises, however, they knew this was a very rare flu and had been inspired by farmers at our other locations who had told them of their progress out of poverty due to the Programme. As a result, they have taken new toolkits in pursuit of their dreams of a brighter future.

An example of an inspiring poultry farmer

Anjali lives with her husband, young son and mother-in-law. Unfortunately, Anjali lost her ability to speak or hear when she was a teenager when she was struck by lightning while collecting firewood from the woods for cooking. She was asked to leave school due to this handicap, after which her father arranged her marriage to a man who was more than fifteen years older than her and who was also physically challenged. Anjali's household was extremely poor and she kept working in the fields to feed the family. Her husband went to local shops and cleaned and mopped floors with his one good hand. They struggled to arrange two meals a day. When the son was born, it became really hard to keep up. During Covid, they had to beg from neighbours and relatives to buy some food for the house. In 2023, Anjali was introduced to our LSP Raffique through a relative and she registered for Poultry Development Services. She is slowly growing her flock and has recently built a coop for the chickens. She has raised more than fifty chickens in one year and did not lose any birds due to disease. She is a very sincere farmer and has learnt everything that our LSP has been teaching her. She works very hard to make additional income for the family, especially for her son who is in school and needs extra money for education and other small needs. With the money earned from poultry farming Anjali has:

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- Built a proper coop for the birds
- Spent money for her son's education with extra tuition in the village (she and her husband are almost illiterate)
- Bought medicines for her mother-in-law
- Saved money to further extend the coop and build a proper roof

Our Head of Livelihoods, Chandrani Banerjee, reported: *"Anjali is a very jolly woman who expressed her joy and happiness through smiles and gestures when I visited her in February. Her bright smiling eyes conveyed that she is a very confident lady now she is planning to increase the size of her chicken farming enterprise. Very soon she will start the training to get into the group model and then she will be independent and flying high!"*

ODISHA

In Odisha, our PDS Programme is delivered by our NGO partners, Nirman, DSS and VIEWS; we started there in April 2022 with Nirman and DSS and introduced the programme to VIEWS this year. We are only operating the Individual Model at this stage to very poor, remote, tribal communities who are largely excluded from government and NGO programmes. Nirman and DSS are beginning to introduce the Group model to the farmers. Each organisation has One Field Supervisor, two Livelihood Services Providers and a part time accountant.

This year, the new PDS team at VIEWS came on an exposure visit to Nirman to learn from them how to carry out Poultry Development Services. Once they had selected the first few farmers, they too travelled to Nirman - helped by our Consultant Smruti Das - to hear first-hand the positive stories of the Poultry Programme and see examples of best practice. "seeing is believing" and the farmers reported how much this visit helped them to understand the programme before they started themselves. Last year, our exposure visits all took place to Nirdhan in West Bengal but it was easier for the farmers to travel within their state to Nirman and meet farmers who are culturally more like them and speak similar languages.

Toolkit distribution

Since March 2022, we have distributed 4,982 toolkits to a total of 900 families across 100 villages of Odisha: DSS 2,172 toolkits to 350 farmers, Nirman 2,500 to 350 farmers and VIEWS 310 toolkits to 200 farmers. This year, we saw DSS distribute 1,172 to 115 farmers, Nirman distribute 1,500 toolkits to 150 farmers and VIEWS 310 toolkits to 200 farmers. The tribals simply cannot afford the Rs. 400 contribution for the toolkits as in West Bengal and so we have adjusted this to Rs. 200. At the beginning, the farmers had little idea or concept about what they would do with any funds they may earn but we are now hearing stories of their achievements, especially buying mobile phones so they can be in touch with loved ones who have had to migrate elsewhere or help their children access extra learning online.

Innovations

One of the major challenges facing farmers is affordable feed for the chicks; our LSPs have trained 210 farmers in Odisha this year to grow Azolla in their backyards so they have a source of affordable, high protein poultry feed.

An example of a new farmer

Kuni lives in the Nayagarh District of Odisha where we work with the NGO partner Nirman. Through Shivia's and Nirman's intervention, Kuni has learnt poultry farming. She is an ambitious young woman whose unwavering determination and self-belief has enabled her to provide for her two children through poultry farming. When Kuni first met our consultant Smruti, the family was suffering from severe poverty, living hand-to-mouth on her husband's meagre income from daily-labour agricultural work. Financial and nutritional insecurity were big challenges facing Kuni and her family. She told Smruti that she often felt hopeless and desperate to provide a better education for her young son and daughter and that she was unable to access medicines when needed. She had always dreamt of financial independence but there were no opportunities for her in her remote village. Then Kuni attended a village meeting where our Field Supervisor explained the benefits of our poultry programme. She registered with us and soon received her first toolkit of ten chicks and all the training for managing and growing her poultry enterprise. Since then, she has taken six more toolkits and earned herself Rs. 20,000 (c. £190) from selling her chickens. She has spent this money on supporting her children's education and their chances of remaining in school have increased significantly. She has also paid for some urgent medical expenses which they desperately needed.

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Smruti reports: *“Kuni has quickly become an expert in poultry farming and is looking to expand her enterprise into a large farm. She is an example to other women in her community, showing that through indomitable effort and determination you can achieve your goals in life!”*

JHARKHAND

We partnered with the local NGO SATHEE in May 2023 to deliver Poultry Development Services in Jharkhand. As in Odisha, we are working with very poor, remote tribal communities which are largely excluded from other NGO or government programmes. We recruited a new field team - one Field Supervisor, two Livelihood Services Providers and an accountant. We then arranged for them to visit our NGO partner Nirman in Nayagarh location of Odisha to learn from our field team and farmers there. Once the field team were in place and fully trained, we started selecting our new poultry farmers and the first few also visited Nirman so they could hear stories and witness the impact of the programme themselves. The exposure visit was a great success and the women said they enjoyed the experience, learned a great deal and felt proud to have been on it. They soon became ambassadors for the programme in the villages and by year end we had distributed 760 toolkits to a total of 210 women in 19 villages.

At the end of the year, we started preparations to expand Poultry Development Services to tribal communities in the State of Bihar, also with our partner NGO SATHEE which has presence there too.

CHHATTISGARH

In March 2024, we started our partnership with two local NGOs, KALP and PRERAK, to deliver PDS in Chhattisgarh. Both work with very remote, poor, tribal communities and we are in the process of recruiting the field teams and identifying the women farmers using our standard Social Impact Assessments. They will then go on exposure visits to Nirman in Odisha to learn from our teams and farmers there.

MADAGASCAR

In April 2022, the T&J Meyer Family Foundation (TJMFF) approached us about replicating our Poultry Development Services Programme in Madagascar where approximately 92% of the population lives below the poverty line. TJMFF introduced us to the local NGO, Feedback Madagascar, and after initial research and tweaks to our model, we started a pilot in December 2022 with 100 households in three different areas: Ranomafana (31 households), Ambohimahimasana (35 households) and Vohitsaoka (34 households). We recruited a Programme Manager and three LSPs to deliver the programme, supported by a local poultry consultant. After a successful pilot phase, we expanded the PDS Programme to a further 237 families in December 2023 so since we started the programme we have distributed 337 toolkits to a total of 337 families. The main changes to the model are due to the fact that the hatcheries are too far away to provide one-day-old chicks to the farmers so we provide five month old chickens instead and teach the farmers how to breed from them, creating their very own hatcheries!

Each toolkit contains:

- Two five-month old, vaccinated hens
- One vaccinated cockerel
- 6 Kgs bag of chicken feed
- Netting for the coops
- Heater for brooding
- Rat traps
- Additional vitamins and medications
- Vaccinations for newly hatched chicks

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The Poultry Programme in Madagascar is making a significant impact to these extremely poor communities which Feedback Madagascar serves but there are many challenges too working here. The poverty levels and remoteness of the communities mean that the training has taken a lot longer than usual. Chick mortality is higher due to the prevalence of many predators and farmers not building adequate fences to protect the birds. We are helping our farmers overcome these challenges to make sure their enterprises remain successful. The teams also have to hike for many hours to reach the farmers as no forms of transport can reach them. There is no electricity and the nearest hospital or school is many miles away. Life is very hard and malnutrition is a serious issue. This is why our Poultry Programme is so important as now at least they have a source of food growing in their own backyard. The women have told us about being able to provide for their children with the money they are now earning - they buy better food, essential medicines, school books and pencils. Some of our farmers are pregnant and they are really benefitting from an improved diet by eating chickens and eggs. Some women have bought piglets and others have invested in bulk-buying rice, buying at cheap prices and storing it to sell at a later date. One woman now even owns a mobile phone although she has to walk a long way to receive a signal!

(ii) Agri-management Services (AMS)

Agri-management Services is our second major programme designed to address the particular challenges faced by very poor, marginalised farmers through training and interventions. We launched the programme in 2014 in response to requests for help from some of our beneficiaries who had taken up Poultry Development Services. We heard time and again that their husbands were unable to make farming profitable, largely due to poor soil quality and increasing costs of inputs such as seeds and fertilisers. As a result, many were giving up farming altogether and migrating to the city in search of work. Since we launched the Programme we have worked with 12,913 farmers including many all-women farmer groups. However, the impact has gone way beyond our farmer portfolio as whole village communities have seen the benefits and adopted new farming techniques from their neighbours.

The programme is designed with a holistic approach and includes a number of inter-linked interventions:

- Soil testing
- Crop selection
- Access to wholesale markets for agri-inputs (seeds etc.)
- How to make free or inexpensive bio-pesticides and bio-fertilisers to improve soil quality
- Forming Farmer Interest Groups
- Access to Government sponsored agri-programme

Contributing towards financial sustainability

Each farmer contributes Rs.100 or Rs. 200 (dependent on the location) on registration for the holistic service they then receive over the next two years, after which they are fully equipped to continue their farming enterprise independently of us. Their contribution ensures they value the training service we provide and helps with our own financial sustainability.

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Awards

As a programme, AMS has been recognised both in the UK and India. In 2022 we were delighted to win the Third Sector Award for 'Small Charity, Big Achiever' in recognition of the impact Agri-management Services makes on the lives of very poor and marginalised farmers in West Bengal and Odisha. Earlier in the year, one of our Farmer Interest Groups in West Bengal received the first prize trophy from a local, government-sponsored television channel for being the best group practicing ecologically sound farming (using mostly bio inputs for fertilisers and pesticides) as well as making more profits compared to other farmers in their locality. This year, we were very proud when one of our Livelihood Service Providers, Gour Naskar, was recognised for his commitment to promoting soil health on World Soil Day 2023 at a national award ceremony in New Delhi. Gour teaches all his farmers to introduce organic composting so they can make their own bio-fertilisers and also how to produce bio-pesticides from readily available ingredients such as cow urine and other organic matter. It was wonderful to see him awarded for his hard work in the nation's capital city. Needless to say, he was overwhelmed to be formally recognised at a national level for the job he loves doing. Gour's personal award is not the only one he has been party to. One of the farmers he taught, Namita, was awarded a government sponsored prize at her local village fair for her hard work and dedication in preparing organic compost to use on her small plot of land. Using the compost resulted in a significant increase in produce from her field and provided her with more income from her farming enterprise. When Namita decided to start bagging up her home-made compost and selling it at the local market, her monthly income grew even more. She told us that she's spending her new income on her son's education and also investing in tools and materials for her small farming enterprise.

WEST BENGAL

In West Bengal, our AMS Programme is delivered by our NGO partner, Nirdhan, which we co-founded in 2011. Nirdhan currently operates AMS in five locations of West Bengal with a team of Five Field Supervisors and 12 Livelihood Service Providers.

Registrations

We have worked with 11,613 farmers across 365 villages of which 7,407 are now independent of us. For this reporting period, we registered 2,159 new farmers on the Programme and also supported 2,199 farmers who had enrolled the year before. Over the course of the year, we completed soil tests for our new farmers and formed 138 Farmer Interest Groups (FIGs) of 15-20 farmers, bringing the total to 709.

The benefits of Farmer Interest Groups

- The group has more bargaining power with the suppliers of agri-inputs (e.g. seeds, fertilisers and pesticides) resulting in lower production costs.
- Selling produce as a group opens up wider markets and bio-produce can fetch higher prices.
- Attending group training sessions and monthly meetings ensures knowledge, experience and best practice is easily shared.
- Opening a group bank account means pooled savings can be used to buy equipment which can then be shared by the group.
- FIGs can apply for agriculture business loans that are not available to individual farmers.
- Farmers can take advantage of Government subsidies and agricultural initiatives that they were previously unaware of or not eligible for.

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Making farming affordable

One of the ways we help to make farming affordable is by linking our Farmer Interest Groups to government programmes for free agri-related products and training.

Over the last year, through the groups, the team has facilitated numerous links for our farmers to different government schemes giving them benefits that they could not have dreamt of when we started the programme. This year the links had a value of approximately £5,150 and have mainly been for subsidies, agricultural tools, seeds, micronutrients, pesticides and fertilisers.

Links to Government programmes include:

- Supply of seeds and other crops
- Bio-products (fertilisers/pesticides/other)
- Training in agri-management
- Farming machinery/tools/kits
- Other livestock (cows, chickens, fish)
- Insurance/compensation for crop damage
- Other agri-inputs including non-bio fertilisers/pesticides

Given we work with the poorest populations, we need to make sure they can continue to farm in an affordable and environmentally friendly way. We teach all our farmers methods of making bio-pesticides and bio-fertilisers for no or very little cost by using cow dung, cow urine, jaggery, garlic, turmeric, oil cakes, neem leaves, akanda leaves (milkweed) and a local grass found at home. We also help them to build a worming compost container using elements supplied by the government.

The impact of AMS

The impact of AMS is staggering and has been particularly important during a time when farmers are facing a cost-of-living crisis. Our data shows that our farmers are making, on average, 40% additional income following our services, with input costs down by 15% and yields increased by 30%. Farmers have also changed, on average, to using 50% bio-products as opposed to 80% chemical products when we started. Much of the feedback is that families are able to stay together; by generating income from the land, the men do not have to migrate to the cities in search of work. Following Covid, many men decided not to return to the cities as they saw profits in farming for the first time ever. The farmers are also delighted that once trained they are no longer reliant on Shivia and have obtained life-long skills for environmentally friendly and sustainable farming.

Unlike in PDS where over 90% of our farmers are female, AMS has largely been dominated by men, often our PDS farmers' husbands. However, we are witnessing more and more women engaging in AMS providing labour work in their family fields during the sowing and harvesting seasons. Many women have also voluntarily learned how to build cement beds and prepare compost at home for their own use as well as selling purposes. This has turned into a joint business as the husband sells the extra produce in the market or to others in the community. Our data shows that more than 60% of AMS farmers use their income to take more land on lease. The jump from them leasing two bighas (one bigha is c. 1/3 acre) of land when we started to between 3 - 6 bighas of land now has given our farmers real confidence that they can earn a living in the villages rather than migrating to the cities in the hope of finding some unskilled work and sending remittance home. They are also able to lease better quality land closer to home.

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Through reporting and video footage from the field staff, we see endless examples of fields where the difference between using bio and chemical pesticides and fertilisers is stark. The team always emphasises how our impact is way beyond the 9,454 farmers we have registered and trained. "Seeing is believing" in the rural areas and thousands of farmers have started copying those on our programme by learning methods of planting seeds, making bio-fertilisers and bio-pesticides and finding out about government schemes. This is leading to whole areas transforming their farming techniques.

An example of a female AMS farmer in West Bengal

Suchita joined our AMS programme at Kolaghat location at the end of 2022 thanks to meeting our Livelihood Service Provider, Sanjit Dutta. At that time her husband was in Kolkata trying to find work as a construction labourer but he struggled to send any money home to support the family. Suchita bravely took matters into her own hands and joined our agriculture programme to make use of their small and abandoned plot of land. She wanted to grow flowers which fetch a good price at the local market. Over the last year or so she has used all the techniques we have taught her to make her plot fertile and productive. She makes her own organic compost and, with our intervention, has received free seeds from the government. Suchita is the only woman in the Farmer Interest Group in her village but that makes her even more proud of her achievements. Her family are equally proud of her too.

Suchita expressed, *"I was extremely sad when my husband left for the city and left the land abandoned. I am happy Shivia helped me to prove that even a woman can achieve what is usually achieved by men in our village. My children are proud of me and this makes me even happier and confident to go on and lease more land to expand my flower business in the future!"*

ODISHA

In Odisha, our AMS Programme is delivered by our NGO partner, VIEWS, and we also introduced AMS through our NGO partner DSS this year. With VIEWS we started replicating AMS in October 2021 and since then have worked with 800 farmers in 50 groups, of which we registered 200 this year. We are proud that 400 of these farmers are already independent of us. With DSS, we registered 400 farmers in 2023 in 25 groups and the teams and farmers from DSS visited VIEWS on an exposure visit to learn from them the different techniques as well as see and hear the impact made. Both VIEWS and DSS have three Livelihood Service Providers each dedicated to AMS and both organisations are working with marginal, tribal communities who live in very remote villages where most of the government welfare schemes do not reach. The land is dry, barren and rocky and there is hardly any rainfall or nearby water resources.

Based on the terrain and its severe constraints, we have tweaked our AMS Programme by training the farmers in kitchen gardening rather than agricultural fields and supplying them with cement rings for the preparation and use of vermicompost. We have provided each farmer with eight kinds of seeds including ladies fingers, brinjal, tomatoes and bitter melon to grow in their backyards. The farmers contribute Rs. 100 for a period of two years.

Results

We have now worked with 1,200 farmers in 75 groups in Odisha. They have all learned to prepare and maintain healthy kitchen gardens for subsistence purposes providing a more varied and nutritious diet to their families. Before our AMS Programme, they were only eating "pantha bhaat" which is rice mixed with water. Children benefit the most from the consumption of vegetables because they have proper nutrition from an early age. Farmers are also able to sell some of the vegetables which they could not have imagined before. With the additional income, they are able to spend on a myriad of household needs: books for their children's education and access to healthcare and medicines as examples.

All 1,200 families have learned how to prepare vermicompost which they are using in their fields. Previously, they were using chemical fertilisers which they used to buy from the market. They have also learnt the System of Rice Intensification method of growing paddy which helps them to increase their profits by 40-50% by decreasing the input cost, using less water than before and increasing the quality and quantity of the total yield.

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Examples of female AMS farmers in Odisha

Jani is a farmer from Raiguda Village in Ganjam district where we are working with the NGO VIEWS. She has completed all the training to start a kitchen garden including space maintenance, culture bed preparation and production of organic manure. She has also received free seeds. Jani has gained valuable agricultural skills that empower her to cultivate a variety of vegetables to support her family's nutrition and well-being including carrots, brinjal, spinach and tomatoes. By taking charge of her family's food security, Jani has demonstrated resilience and determination to improve her quality of life. She has successfully sold the vegetables from her kitchen garden at the nearest market and through local vendors, making a profit of Rs. 2,000 this season. This achievement highlights her entrepreneurial spirit and proves the positive impact of the skills and knowledge that she has gained through the AMS Programme.

Mami is a widow lady farmer from Raiguda village in Ganjam district where again we are working with VIEWS. Her successful involvement in the AMS Programme gave her a new direction by acquiring the knowledge and skills for cultivating a kitchen garden using bio pesticides and bio fertilisers. She also used these to grow brinjal and bitter gourd in her field. Mami harvested and sold 150 kg of brinjal and 75 kg of bitter gourd successfully in this current season and made a profit of Rs. 8,000 which would previously have been only a dream for her.

Padmabati is an enthusiastic farmer from Raiguda Village, supported by VIEWS. She has received training and seeds for her kitchen garden, planting chillis, radishes, brinjal and tomato plants that provide her family with plenty of nutrition. She is successfully selling her extra vegetables for a good price and made a profit of Rs. 2,500 in this season which brought her great joy.

MADAGASCAR

In December 2023, following the success of replicating our Poultry Development Services Programme in Madagascar, we decided to introduce Agri-management Services, mainly focusing on kitchen gardens for food security. We started working with 100 farmers who are also on our Poultry Programme by putting them into three groups and deploying a field team of four staff to carry out the training into how to grow certain fruits and vegetables in remote locations.

(iii) Fish Farming

Following research and a feasibility study, we introduced our pilot Fish Farming Programme in April 2023 in response to farmers with access to small ponds asking us to help them improve their income by providing interventions throughout the fish production value chain. The two-year pilot is being conducted at two of our locations in West Bengal - Sundia and Kolaghat - where there is huge potential for Fish Farming as a livelihood opportunity for marginalised farmers. West Bengal is endowed with all kinds of fishery resources - rivers, water estuaries, lakes, and ponds and there is high demand for fish on a daily basis. 80% of Bengalis throughout the State consume fish on a regular basis. Despite these natural resources and high demand for fish, the sector in West Bengal remains 'behind' and farmers do not make profits despite the potential. Lack of infrastructure for marketing as well as socioeconomic constraints lead to poor quality fish seeds and inputs. Farmers follow traditional techniques which have failed to meet the growing demand, resulting in excessive dependence on commercially managed fish production units and also on the supply from other fish producing States such as Andhra Pradesh and Tamil Nadu.

This year, we started the pilot for this programme in Sundia with a field team of three staff - one Field Supervisor and two Livelihood Service Providers. They were all fully trained by Sarva Seva Samity Sanstha (a BASIX company) who have experience in Fish Farming and also helped with the research phase. Using our Social Impact Assessment tool, we identified 50 farmers for year one of the pilot. Next year, following the success of the pilot, we will expand the programme to include 150 more farmers at our Sundia location and 50 farmers at Kolaghat location. We have already recruited the new field teams for this expansion and they have started identifying the farmers.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Toolkits and training

We provide our fish farmers with a package of products, services and ongoing training, enabling them to develop a productive and profitable fish farming enterprise. The field team helps farmers with pond preparation including cleaning up the ponds, water purification, application of disinfectant & pond manure. They source quality fish seedlings, fish food, vitamins & probiotic preparations and deliver them to the farmers. They teach farmers the correct methods of applying organic inputs to the pond and at what intervals, plus how to make low-cost fish food. Every fortnight they carry out PH testing of the water and re-balance levels if needed. They teach farmers about disease prevention and management to minimise fish mortality and help farmers to sell the produce by linking them to local markets and reputable buying agents.

As with our other programmes, we ask our farmers for a contribution towards the cost of the toolkit, in this case Rs. 1,000 (c. £10). In our experience, this model ensures that farmers are committed to the programme and value our services as they take ownership of the enterprise.

Impact

We have completed the first year with the initial fifty farmers who have now gone through two cycles of production where they have experienced:

- Earnings from sale of fish from the first cycle were between Rs. 40,000 - 50,000 (c. £380 - £475) for the average sized pond (c. half acre); farmers expect to earn Rs. 25,000 - 30,000 (c. £240 - £285) from the second cycle.
- A large demand for their fish in local markets, particularly around Durga Puja and Diwali celebrations. Farmers are also expecting a big demand in April and May during Bengali New Year and Jamai Sosti celebrations.
- Local buying agents are coming to their houses to buy the produce which is increasing sales and income.
- There is plenty of produce left for home consumption, helping to reduce household expenditure and increase nutritional health.
- Farmers are ready to invest in expanding their enterprise by leasing another pond and/or investing in agriculture.
- Farmers invariably prioritise their children's welfare when spending, particularly investing in educational needs.
- Farmers also mentioned saving for a family wedding as a priority for spending and their fish farming enterprise is helping them to save for this.

(iv) The Beautypreneur Programme

The demand for beauty services throughout India across all sections of society is high and so SAATH initiated its Beauty and Wellness Vocational Programme to train young women (aged 18-35) to become beauticians and create livelihoods with dignity. Some of these women run small salons from their homes whilst others rent space to do so. However, feedback was that they struggled to make decent profits as they lacked the technical, business, financial and marketing skills to make their businesses work. The idea of the Beautypreneur Programme is to help these women to run and sustain their businesses through obtaining certain key skills. Once enrolled, the women receive training on new technical skills, hygienic practices, business planning, financial management, inventory management, marketing and exploring alternative income streams, such as training others in beauty during the lean seasons.

We started supporting SAATH's beautypreneurs in October 2020 and have trained 405 young women from slum areas in Gujarat (Ahmedabad and Vadodara) and Rajasthan (Jaipur) to become Beautypreneurs. Overall, the programme has gone as planned this year whereby 110 women have been trained. Even though these women are less poor than those in the rural areas of Bengal, Odisha, Jharkhand and Chhattisgarh, they are considered very poor in urban contexts and need to earn money to support their families which the programme is enabling them to do.

We conducted research in West Bengal to see if we could replicate the Beautypreneur Programme in the rural areas of West Bengal where we already work; the research will be discussed by the Board at the next strategy meeting.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

(iv) The Cooks Training Programme

The main objective of the Cooks Training Programme is to train slum residents who are currently house-maids to become home-managers by initially training them to be cooks, significantly increasing their income. Covid resulted in a large demand for reliable, trust-worthy, hygienic home-cooks and food delivery services as middle and upper class families stopped eating out as much. This was on top of an already rising demand for home-cooks given the increasing number of women going to work, requiring help at home.

Shivia and SAATH designed the Cooks Training Pilot together in 2020 and trained twenty young women to either cook better meals more hygienically or provide a snacks delivery service to existing home-manager clients known to SAATH through their Urmila Home Manager Programme. The training also focuses on the women knowing their rights to ensure they are not exploited or know what to do if they are. The pilot ended in October 2021 and we expanded the Programme to 125 women of which 25 were since October 2023. In the expansion phase, we included a module on how to start an enterprise as feedback from the pilot was that the women wanted to run their own businesses rather than cook for someone else.

More details about our programmes can be found on our website: www.shivia.com/programmes

PUBLIC BENEFIT

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing Shivia's aims and objectives and in planning future activities. In particular, the Trustees have considered how planned activities will contribute to the Charity's aims and objectives.

Our top ten highlights and achievements in the year under review were:

1. Replicating Programmes

We started collaborating with three new partner NGOs (SATHEE, Kalp and Prerak) to replicate Poultry Development Services and Agri-management Services in the states of Jharkhand and Chhattisgarh. We also introduced new programmes to existing NGO partners, such as Poultry Development Services to VIEWS in Odisha and Agri-management Services to DSS in Odisha and Feedback Madagascar in Southern Madagascar.

2. Introducing our Fish Farming Programme

We introduced our Fish Farming to Sundia location in West Bengal and worked with fifty women in the pilot. Following the success of the first year, we started the expansion both within Sundia as well as to Kolaghat location.

3. New Location in West Bengal

At the beginning of the financial year, following the closure of Babnan location last year, we opened a new location, Prantik, bringing Poultry Development Services to the very poorest who will most benefit. Prantik is in the district of Birbhum, 165 Km North West of Kolkata, and is a poorer area than some of our other locations; here we are able to serve fewer people but the impact is huge.

4. Awards in Agri-management Services

One of our Farmer Interest Groups in West Bengal received the first prize trophy from a local, government-sponsored television channel for being the best group practicing ecologically sound farming as well as making more profits compared to other farmers in their locality. We were very proud when one of our Livelihood Service Providers, Gour Naskar, was recognised for his commitment to promoting soil health on World Soil Day 2023 at a national award ceremony in New Delhi. One of Gour's farmers, Namita, was also awarded a government sponsored prize at her local village fair for her hard work and dedication in preparing organic compost to use on her small plot of land.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

5. Using technology in the field

We started using the open source app Solstice so our Field Teams can collect real-time data in the field. We create questionnaires asking key questions of our beneficiaries about their experience so we can tailor our programmes according to their needs and aspirations. We also conducted research for future strategy and programmes, such as the aspirations of the next generation and the creation of our Shivia Farmer App.

6. Shivia Farmer App

We started our Shivia Farmer App journey as a resource for farmers and other NGOs to replicate our programmes. We are working in collaboration with the Haller Foundation and the work is being funded by the Marr-Munning Trust.

7. Field trips to India and Madagascar

In October, we ran our first family field trip with Artemis to West Bengal since Covid as well as a trip to West Bengal and Odisha with some key donors in February. In May, Olly and Jane Meyer also visited Madagascar with Joe and Chandrani to see progress there with Poultry Development Services.

8. Virtual Field Visit

We started hosting virtual field trips in 2020 when Zoom became part of our daily lives; these trips mean we can transport supporters to the villages in India to meet our farmers and teams in an environmentally and efficient way. It is also motivating for our teams and farmers to meet our supporters and show them their work.

9. The London Visit and House of Lords Dinner

We were delighted to welcome Joe and Chandrani from Kolkata to London for a week of donor meetings, fundraising events and our annual strategy day with the Board of Trustees. The Shivia Fundraising Dinner and Auction took place in the Terrace Pavilion at the House of Lords and raised over £60,000 to support our programmes in India.

10. The Big Give Christmas Challenge

2023 was our best year ever for the Christmas Challenge! Thanks to the generosity of our pledgers and online donors, plus £12,500 awarded to Shivia by our Big Give Champion Donor, we raised over £77,000 to support our three programmes in India.

FINANCIAL REVIEW

Financial position

Results of the year ended 31st March 2024 are shown in the Statement of Financial Activities on page 20. The financial statements should be read in conjunction with their related notes, which appear on pages 23 to 31.

In summary, the Charity's income for the period was £588,064 details of which are shown in the income and expenditure account on page 20. Income received, which has been restricted by the donor to a specific fund, is only used in that fund and a detailed breakdown of what the donation can be used for is sent with every remittance to India.

£121,301 was sent to Nirdhan to support the organisation and implementation of PDS, AMS and Fish Farming. £22,188 was sent to VIEWS for AMS and PDS replications and £29,642 was sent to DSS for AMS and PDS replications. £16,213 was sent to Nirman, £12,604 to SATHEE, £4,124 to Kalp and £4,116 to Prerak for PDS replications. £14,950 was sent to SAATH to support the Beautypreneur Programme and £3,703 the Cooks Training Programme. £950 was remitted by Shivia for our PDS and AMS replications outside of India in Madagascar; the remaining funds were sent directly by the donor to Feedback Madagascar. £13,500 was spent by Shivia on management and implementation of the replications in Madagascar.

The Board's Reserves Policy, approved in March 2024, is to hold cash reserves within a range of 6-9 months of annual operating costs which is an approximate value of £270,000. The Board has a wider three year plan which will dissipate this surplus.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is limited by guarantee, the governing document being its Memorandum and Articles of Association, as amended by special resolution dated 16 October 2008. Membership, which is limited to the subscribers to the Memorandum of Association and to the Trustees, is not transferable. The liability of each member in the event of the dissolution of the Company is limited to £10.

Recruitment and appointment of new Trustees

The Trustees may appoint additional Trustees or to fill a casual vacancy; such appointees must retire at the next Annual General Meeting but may offer themselves for re-election. The Board, which must have at least three members, provides governance and oversight; it meets four times a year and holds interim telephone conferences, strategy and sub-committees throughout the rest of the year.

During the year, no trustees retired or were appointed to the Board.

Dr. Hilton is the Chairman of the Board; Mr. Neslen is the Vice Chairman of the Board, Mr. Kurup is the Treasurer and Mrs. Belcher is the Chief Executive Officer. The Remuneration Committee comprises Dr. Hilton, Mr. Neslen and Mr. Kurup.

At the forthcoming Annual General Meeting, Mrs. Belcher and Dr. Hilton will resign as Trustees and offer themselves for re-election

Management

The management team comprises Mrs. Belcher, Chief Executive Officer, and Ms. Victoria Denison, UK Operations Manager, who reports to Mrs. Belcher. Mr. Jogeshwar Rao is Shivia's Lead Consultant in India responsible for operations and also reports to Mrs. Belcher.

Mrs. Belcher, who is in charge of the day-to-day running of the Company, planning, fund-raising and the management of risk, reports to the Board of Trustees.

The Company, with the authorisation of the Charity Commission under section 26 of the Charities Act 1993, pays Mrs. Belcher a salary of £59,962, effective from May 2023 when she received a pay rise.

Mr. Aditya Gokal, who works on a voluntary basis, assists Mrs. Belcher with plans and budgets and Mr. Prakash Kurup, who also works on a voluntary basis is responsible for overseeing the accounts and advises the Board on matters of governance.

Ms. Denison, UK Operations Manager, who works on a part time basis, is responsible for the day-to-day administrative matters, event organisation, helping with donor applications, donor relations and reports and assisting Mrs. Belcher with representing Shivia. Ms. Denison is paid a salary of £22,699 effective from May 2023 when she received a pay rise.

Shivia enjoys generous support from a number of friends and advisers (legal, website, office space, data management system) as well as volunteers who help with specific purposes, such as events. The total value of pro bono services for the year was £6,467.

Facilities

The Company's registered office is c/o EFG Private Bank Ltd, Park House, 116 Park Street, London W1K 6AP, a donated service for which it is most grateful.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6596925 (England and Wales)

Registered Charity number

01126444

SHIVIA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Registered office

c/o EFG Private Bank Ltd
Park House
116 Park Street
London
W1K 6AP

Trustees

Dr Yasmine Hilton
Mr Tim Neslen
Mrs Olivia Belcher
Mr Prakash Kurup
Mr Aditya Gokal
Mr Narind Singh
Mrs Sudeshna Mukherjee
Mr David Waring
Mr Shailendra Patel

Non-executive Chairman of the Board
Non-executive Vice-Chairman of the Board
Chief Executive Officer
Treasurer
Finance Trustee
Non-executive
Non-executive
Non-executive
Non-executive

Independent Examiner

Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

Legal Advisers

Clifford Chance LLP
10 Upper Bank Street
London
E14 5JJ

and

Skadden, Arps, Slate, Meagher & Flom
22 Bishopsgate
London
ECN 4BQ

Bankers

HSBC Bank
129 New Bond Street
London
W1S 1EA

Approved by order of the board of trustees on 16th May 2024 and signed on its behalf by:



.....
Mrs. Olivia Belcher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHIVIA

Independent examiner's report to the trustees of Shivia ('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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 with 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.



H W G Maxwell FCA

Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

Date: 23rd May 2024

SHIVIA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	338,894	104,155	443,049	313,235
Fundraising activities	3	80,757	57,034	137,791	120,646
Investment income	4	<u>7,224</u>	<u>-</u>	<u>7,224</u>	<u>1,232</u>
Total		<u>426,875</u>	<u>161,189</u>	<u>588,064</u>	<u>435,113</u>
EXPENDITURE ON					
Costs of Fundraising		24,621	-	24,621	23,922
Charitable activities					
Charitable Activities	5	53,253	243,291	296,544	225,274
Governance costs		<u>43,552</u>	<u>269</u>	<u>43,821</u>	<u>78,724</u>
Total		<u>121,426</u>	<u>243,560</u>	<u>364,986</u>	<u>327,920</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	305,449	(82,371)	223,078	107,193
		<u>(143,898)</u>	<u>143,898</u>	<u>-</u>	<u>-</u>
Net movement in funds		161,551	61,527	223,078	107,193
RECONCILIATION OF FUNDS					
Total funds brought forward		402,043	178,025	580,068	472,875
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>563,594</u>	<u>239,552</u>	<u>803,146</u>	<u>580,068</u>

The notes form part of these financial statements

SHIVIA

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	2,122	-	2,122	664
CURRENT ASSETS					
Debtors	12	502	-	502	493
Cash at bank		<u>565,810</u>	<u>239,552</u>	<u>805,362</u>	<u>585,457</u>
		566,312	239,552	805,864	585,950
CREDITORS					
Amounts falling due within one year	13	(4,840)	-	(4,840)	(6,546)
		<u>561,472</u>	<u>239,552</u>	<u>801,024</u>	<u>579,404</u>
NET CURRENT ASSETS					
		563,594	239,552	803,146	580,068
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>563,594</u>	<u>239,552</u>	<u>803,146</u>	<u>580,068</u>
NET ASSETS					
		<u>563,594</u>	<u>239,552</u>	<u>803,146</u>	<u>580,068</u>
FUNDS	14				
Unrestricted funds				563,594	402,043
Restricted funds				<u>239,552</u>	<u>178,025</u>
TOTAL FUNDS				<u>803,146</u>	<u>580,068</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

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

SHIVIA

BALANCE SHEET - continued
31 MARCH 2024

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 16th May 2024 and were signed on its behalf by:



.....
Dr. Yasmine Hilton - Trustee



.....
Mr. Prakash Kurup - Trustee

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs are allocated based on time spend on an activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated reserves are funds earmarked at the discretion of the trustees for capacity building and organisational development programmes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	402,131	247,702
Gift aid	34,451	23,646
Donated services and facilities	<u>6,467</u>	<u>41,887</u>
	<u>443,049</u>	<u>313,235</u>

SHIVIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

3. FUNDRAISING ACTIVITIES

	2024 £	2023 £
Events Income	<u>137,791</u>	<u>120,646</u>

4. INVESTMENT INCOME

	2024 £	2023 £
Deposit account interest	<u>7,224</u>	<u>1,232</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable Activities	295,204	1,340	296,544
Governance costs	<u>-</u>	<u>43,821</u>	<u>43,821</u>
	<u>295,204</u>	<u>45,161</u>	<u>340,365</u>

Administration costs include pro bono services of £6,467 received towards drawing up our collaboration agreements with NGO partners, the continued development of our donor management system (DOCS) and office costs.

The Chairman and the Trustees are grateful for this support and expressed their thanks for these services.

During the year the charity spent Direct Grant expenditure of £229,791 by organisation and programme as follows:

Nirdhan £121,301 of which £63,331 was for Poultry Development Services, £29,955 was for Agri-management Services, £12,339 was for the General Fund and £15,676 was for Fish Farming.

SAATH £18,653 of which £14,950 was for the Beautypreneur Programme, £3,703 was for the Cooks Training Programme.

VIEW £22,188 of which £15,029 was for Agri-management Services and £7,159 was for Poultry Development Services.

DSS £29,642 of which £16,161 was for Poultry Development Services and £13,481 was for Agri-management Services.

Nirman £16,213 on Poultry Development Services.

Madagascar £950 on Poultry Development Services (plus £13,500 on project management and implementation not included in Direct Grant Expenditure).

SATHEE £12,604 on Poultry Development Services.

KALP £4,124 on Poultry Development Services.

Prerak £4,116 on Poultry Development services.

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Charitable Activities	1,340	-	1,340
Governance costs	<u>42,351</u>	<u>1,470</u>	<u>43,821</u>
	<u>43,691</u>	<u>1,470</u>	<u>45,161</u>

7. NET INCOME/(EXPENDITURE)

The Board closely monitors and controls administration and governance costs. In 2024 governance and administration costs were £43,821, which includes pro bono services of £6,467 (2023: £78,724 which included pro bono services received of £41,887).

8. TRUSTEES' REMUNERATION AND BENEFITS

	2024	2023
	£	£
CEO's salary	<u>59,962</u>	<u>55,869</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	<u>82,661</u>	<u>76,954</u>
	<u>82,661</u>	<u>76,954</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	1	1
Charitable Activities	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Our employee who carries out the administrative role works part time.

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	262,788	50,447	313,235
Fundraising activities	85,080	35,566	120,646
Investment income	<u>1,232</u>	<u>-</u>	<u>1,232</u>
Total	<u>349,100</u>	<u>86,013</u>	<u>435,113</u>
EXPENDITURE ON			
Costs of Fundraising	23,922	-	23,922
Charitable activities			
Charitable Activities	70,552	154,722	225,274
Governance costs	<u>78,472</u>	<u>252</u>	<u>78,724</u>
Total	<u>172,946</u>	<u>154,974</u>	<u>327,920</u>
NET INCOME/(EXPENDITURE)	176,154	(68,961)	107,193
Transfers between funds	<u>(60,623)</u>	<u>60,623</u>	<u>-</u>
Net movement in funds	115,531	(8,338)	107,193
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>286,512</u>	<u>186,363</u>	<u>472,875</u>
TOTAL FUNDS CARRIED FORWARD	<u>402,043</u>	<u>178,025</u>	<u>580,068</u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023	5,840
Additions	<u>2,042</u>
At 31 March 2024	<u>7,882</u>
DEPRECIATION	
At 1 April 2023	5,176
Charge for year	<u>584</u>
At 31 March 2024	<u>5,760</u>
NET BOOK VALUE	
At 31 March 2024	<u>2,122</u>
At 31 March 2023	<u>664</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	<u>502</u>	<u>493</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	2,157	1,906
Other creditors	216	216
Accrued expenses	<u>2,467</u>	<u>4,424</u>
	<u>4,840</u>	<u>6,546</u>

14. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	402,043	305,449	(169,898)	537,594
Designated Fund	-	-	<u>56,000</u>	<u>56,000</u>
	402,043	305,449	(113,898)	593,594
Restricted funds				
Nirdhan General Fund	-	(12,361)	12,361	-
Nirdhan PDS	139,609	(37,046)	(13,309)	89,254
Nirdhan Fish Farming	5,000	9,324	-	14,324
Nirdhan AMS	-	(29,955)	29,955	-
Saath Cooks Training	3,801	5,369	-	9,170
Saath Beautypreneurs	12,187	(2,291)	-	9,896
Madagascar PDS	17,428	(5,680)	1	11,749
DSS PDS	-	(16,192)	16,192	-
Nirman PDS	-	(16,230)	16,230	-
Views AMS	-	(15,060)	15,060	-
KALP PDS	-	15,876	-	15,876
PRERAK PDS	-	(4,116)	4,116	-
SATHEE	-	(10,885)	10,885	-
Madagascar AMS	-	270	-	270
DSS AMS	-	(13,498)	13,498	-
Views PDS	-	(7,159)	7,159	-
Research	-	-	1,750	1,750
Agricultural Programmes	-	<u>57,263</u>	-	<u>57,263</u>
	<u>178,025</u>	<u>(82,371)</u>	<u>113,898</u>	<u>209,552</u>
TOTAL FUNDS	<u>580,068</u>	<u>223,078</u>	<u>-</u>	<u>803,146</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	426,875	(121,426)	305,449
Restricted funds			
Nirdhan General Fund	58	(12,419)	(12,361)
Nirdhan PDS	26,316	(63,362)	(37,046)
Nirdhan Fish Farming	25,000	(15,676)	9,324
Nirdhan AMS	-	(29,955)	(29,955)
Saath Cooks Training	9,072	(3,703)	5,369
Saath Beautypreneurs	12,690	(14,981)	(2,291)
Madagascar PDS	8,770	(14,450)	(5,680)
DSS PDS	-	(16,192)	(16,192)
Nirman PDS	-	(16,230)	(16,230)
Views AMS	-	(15,060)	(15,060)
KALP PDS	20,000	(4,124)	15,876
PRERAK PDS	-	(4,116)	(4,116)
SATHEE	1,750	(12,635)	(10,885)
Madagascar AMS	270	-	270
Unspecified Operations	57,263	-	57,263
DSS AMS	-	(13,498)	(13,498)
Views PDS	-	(7,159)	(7,159)
	<u>161,189</u>	<u>(243,560)</u>	<u>(82,371)</u>
TOTAL FUNDS	<u>588,064</u>	<u>(364,986)</u>	<u>223,078</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	286,512	176,154	(60,623)	402,043
Restricted funds				
Nirdhan General Fund	-	29,548	(29,548)	-
Nirdhan PDS	170,988	(67,191)	35,812	139,609
Nirdhan Fish Farming	-	5,000	-	5,000
Nirdhan AMS	13,000	(23,947)	10,947	-
Saath Cooks Training	2,375	1,426	-	3,801
Saath Beautypreneurs	-	7,905	4,282	12,187
Madagascar PDS	-	17,428	-	17,428
DSS PDS	-	(8,951)	8,951	-
Nirman PDS	-	(14,433)	14,433	-
Views AMS	-	(15,746)	15,746	-
	<u>186,363</u>	<u>(68,961)</u>	<u>60,623</u>	<u>178,025</u>
TOTAL FUNDS	<u>472,875</u>	<u>107,193</u>	<u>-</u>	<u>580,068</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,100	(172,946)	176,154
Restricted funds			
Nirdhan General Fund	35,813	(6,265)	29,548
Nirdhan PDS	2,012	(69,203)	(67,191)
Nirdhan Fish Farming	5,000	-	5,000
Nirdhan AMS	-	(23,947)	(23,947)
Saath Cooks Training	1,914	(488)	1,426
Saath Beautypreneurs	16,790	(8,885)	7,905
Madagascar PDS	24,484	(7,056)	17,428
DSS PDS	-	(8,951)	(8,951)
Nirman PDS	-	(14,433)	(14,433)
Views AMS	-	(15,746)	(15,746)
	<u>86,013</u>	<u>(154,974)</u>	<u>(68,961)</u>
TOTAL FUNDS	<u>435,113</u>	<u>(327,920)</u>	<u>107,193</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	286,512	481,603	(230,521)	537,594
Designated Fund	-	-	56,000	56,000
	286,512	481,603	(174,521)	593,594
Restricted funds				
Nirdhan General Fund	-	17,187	(17,187)	-
Nirdhan PDS	170,988	(104,237)	22,503	89,254
Nirdhan Fish Farming	-	14,324	-	14,324
Nirdhan AMS	13,000	(53,902)	40,902	-
Saath Cooks Training	2,375	6,795	-	9,170
Saath Beautypreneurs	-	5,614	4,282	9,896
Madagascar PDS	-	11,748	1	11,749
DSS PDS	-	(25,143)	25,143	-
Nirman PDS	-	(30,663)	30,663	-
Views AMS	-	(30,806)	30,806	-
KALP PDS	-	15,876	-	15,876
PRERAK PDS	-	(4,116)	4,116	-
SATHEE	-	(10,885)	10,885	-
Madagascar AMS	-	270	-	270
DSS AMS	-	(13,498)	13,498	-
Views PDS	-	(7,159)	7,159	-
Research	-	-	1,750	1,750
Agricultural Programmes	-	57,263	-	57,263
	186,363	(151,332)	174,521	209,552
TOTAL FUNDS	472,875	330,271	-	803,146

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	775,975	(294,372)	481,603
Restricted funds			
Nirdhan General Fund	35,871	(18,684)	17,187
Nirdhan PDS	28,328	(132,565)	(104,237)
Nirdhan Fish Farming	30,000	(15,676)	14,324
Nirdhan AMS	-	(53,902)	(53,902)
Saath Cooks Training	10,986	(4,191)	6,795
Saath Beautypreneurs	29,480	(23,866)	5,614
Madagascar PDS	33,254	(21,506)	11,748
DSS PDS	-	(25,143)	(25,143)
Nirman PDS	-	(30,663)	(30,663)
Views AMS	-	(30,806)	(30,806)
KALP PDS	20,000	(4,124)	15,876
PRERAK PDS	-	(4,116)	(4,116)
SATHEE	1,750	(12,635)	(10,885)
Madagascar AMS	270	-	270
Unspecified Operations	57,263	-	57,263
DSS AMS	-	(13,498)	(13,498)
Views PDS	-	(7,159)	(7,159)
	<u>247,202</u>	<u>(398,534)</u>	<u>(151,332)</u>
TOTAL FUNDS	<u>1,023,177</u>	<u>(692,906)</u>	<u>330,271</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

16. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees.

SHIVIA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	402,131	247,702
Gift aid	34,451	23,646
Donated services and facilities	<u>6,467</u>	<u>41,887</u>
	443,049	313,235
Fundraising activities		
Events Income	137,791	120,646
Investment income		
Deposit account interest	<u>7,224</u>	<u>1,232</u>
Total incoming resources	588,064	435,113
EXPENDITURE		
Raising donations and legacies		
CEO's salary	6,591	6,146
UK Operations Manager Salary	13,619	12,651
Telephone	-	1,424
Event costs	858	1,458
Promotional material	100	100
Travel & Subsistence - UK	1,254	505
Travel & Subsistence - Overseas	<u>2,199</u>	<u>1,638</u>
	24,621	23,922
Charitable activities		
CEO's salary	32,398	30,169
UK Operations Manager Salary	4,540	4,217
Travel & Subsistence- UK	130	227
Travel & Subsistence	3,847	17,995
Consultancy services	24,498	22,589
Direct grant expenditure	<u>229,791</u>	<u>149,226</u>
	295,204	224,423
Support costs		
Management		
CEO's salary	20,973	19,554
UK Operations Manager Salary	4,540	4,217
Insurance	1,494	1,467
Telephone	1,170	1,368
Legal & professional fees	3,605	39,012
Travel & subsistence	921	1,857
Carried forward	32,703	67,475

This page does not form part of the statutory financial statements

SHIVIA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
Management		
Brought forward	32,703	67,475
Office expenses	3,100	2,890
Conferences, journals & subs	1,365	1,654
Accountancy	4,949	4,440
Flagstone Fee	106	-
Bank charges	884	1,266
Depreciation of tangible and heritage assets	<u>584</u>	<u>380</u>
	43,691	78,105
 Governance costs		
Examiners' remuneration	<u>1,470</u>	<u>1,470</u>
 Total resources expended	<u>364,986</u>	<u>327,920</u>
 Net income	<u><u>223,078</u></u>	<u><u>107,193</u></u>

This page does not form part of the statutory financial statements

SHIVIA

England & Wales - Charity number 1126444

Accounts

REGISTERED COMPANY NUMBER: 6596925 (England and Wales)
REGISTERED CHARITY NUMBER: 01126444

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

Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

SHIVIA

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FOR THE YEAR ENDED 31 MARCH 2023**

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SHIVIA

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

I am pleased to be able to report that, despite the turbulence and uncertainties in the world, Shivia has been able to work in India throughout 2022 to scale up our efforts successfully. Our strategy to use our knowledge and operational experience to replicate programmes and expand our reach through partner NGOs has proved highly effective.

Working with several small local NGOs reduces our risk of overdependence on a single FCRA license to operate. In July, Olly and Victoria visited Nirdhan in West Bengal and met our new replication partners - VIEWS, Nirman and DSS in the tribal areas of Odisha, as well as the Beautypreneurs and Cooks from SAATH in Gujarat. They were able to assess first-hand the impact these programmes are having - and later in the year were able to host guests from Artemis to both West Bengal and Odisha for the first time in three years.

After the trips the phrase I heard most often is that they were 'blown away by what they saw'. The ability to scale up both the Poultry and Agri-management Services so quickly is a testament to our rigorous due diligence process to ensure we only select partners who share our mission and values, have good governance and strong operational capability. I have met the partners virtually and their dedication and commitment to sharing best practices and delivering positive outcomes is most encouraging. We are just about to start our fourth replication in India in the state of Jharkhand, again working with extremely poor tribal communities who need our help the most.

For the first time we are also attempting to replicate our Poultry Development Services outside India supported by one of our loyal donors. Given our track record, we were asked to investigate the feasibility of introducing our programmes locally through a trusted NGO partner in Madagascar. This exciting new effort is underway and we aim to complete a pilot in 2023.

In May 2022, Chris Langridge stepped down as our CFO. We are extremely grateful to Chris for his dedicated service and wise counsel over his nine years of office. Given the expansion of Shivia, we have recruited two new trustees to replace him - a Treasurer and a Finance Trustee. We are delighted that Prakash Kurup joined the Board in August as our Treasurer responsible for Financial Compliance and Accounts, and that Aditya Gokal joined in November as our Finance Trustee responsible for day-to-day operations and budgets.

Olly and Victoria continue to do an excellent job in the UK responding to the variety of ways of engaging our stakeholders - partners, donors and beneficiaries. I am most grateful to them and to the Trustees, who continue to help and support Shivia on strategy, risk management and ensure that our policies are relevant and up to date. After many virtual sessions it was so nice for us all to meet in person, joined by Joe and Chandrani who were able to come to London. My huge thanks also to Vin Murria for her patronage and to our other Ambassadors who do such a brilliant PR job for us.

Looking back on 2022, we have demonstrated our values and despite a turbulent backdrop, have proved our growth model works effectively and has made a real impact beyond West Bengal. It was rewarding to see Shivia recognised by winning this year's Third Sector Award, 'Small Charity, big Achiever'. Fundraising continues to be a real challenge and I would like to thank you all warmly for your generosity, encouragement and loyalty. We could not fulfil our role without you, and we want to do much more with your continued support. I hope you will visit us in India on either one of our virtual field trips or in person to gauge the impact your donations have made. I have no doubt that Shivia is making a difference - and that the results speak for themselves.

Dr Yasmine Hilton



Chairman

SHIVIA

CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

FY 2022-3 was a year of converging global challenges with the lingering effects of the Covid Pandemic, the war in Ukraine leading to an energy crisis and inflation, the continued impact of climate change and soaring poverty and hunger worldwide. These intersecting crises have all had an effect on the communities we serve in India as they recover from lockdowns and loss of earnings, grapple with how to afford even the most basic requirements in life and adapt to more extreme weather conditions each year. At this time when our mission to **empower the poorest to create livelihoods, boost income and inspire permanent change** is more important than ever, fundraising is tougher but one thing that has not and will not change is our motivation and perseverance to help these communities.

I was delighted that in July, Victoria and I were able to visit India for the first time since February 2020 and then able to take guests from the Artemis Charitable Foundation to our operations in November. Both these trips emphasised the need for our work, the desire to do more and highlighted that our constraint is not capacity or expertise but the funds we are able to raise.

In July, we visited beneficiaries on our core programmes with Nirdhan in West Bengal : Poultry Development Services and Agri-management Services. Having successfully phased out our Familia location after ten years of service there, we visited farmers at the beginning of their journey in our newest location, Chhatna. It was a reminder of how poor these tribal women are and how small increases in costs of living can trap them or plunge them back into poverty. But our Poultry Programme has given them hope and I look forward to hearing of their progress out of poverty over the coming months. We also visited our Beautypreneur and Cooks Training Programme in Gujarat with our partner SAATH. These women suffer from urban poverty and I was inspired to hear stories of how their beauty and snacks businesses have given them income, confidence and status in society. I was most pleased, however, by our replications in the tribal communities of Odisha with our partners DSS, Nirman and VIEWS. Whilst it was very poignant sitting in the dark hearing their challenges, our new strategy has taken us to parts of the country where Shivia's services can make a huge and lasting difference. It was wonderful hearing from the women who had gone from Odisha to West Bengal to be trained in Poultry and Agriculture by our long-standing team and farmers at Sundia location – the pride in their achievement of having gone was enormous given they had never left their local areas before let alone travelled on a train to another State altogether. We returned to these communities in November with our guests from Artemis who were shocked by the living conditions but also blown away by the hospitality and entrepreneurial spirit of these farmers. The contrast between our independent farmers at Familia location and the new ones in Chhatna and in Odisha reminded me of how far these women can come with a small leg-up, confidence and self-belief. I am excited that we have gone beyond India too replicating Poultry Development Services in Madagascar with our partner Feedback Madagascar, again reaching some of the world's very poorest often battered by cyclones and living in extremely remote villages. Feedback already is that the Poultry Programme has given the women great hope and as Mother Teresa said, *"Hope sees the invisible, feels the intangible and achieves the impossible"*.

On the funding side, it has been difficult due to the challenges mentioned above. However, we raised £393,226 against our budget of £380,000. We are very grateful to all our supporters who have helped us to raise this amount. I was so pleased that Joe and Chandrani were able to come over to London in May for the first time in nearly three years to meet both loyal and new supporters. We held our House of Commons dinner once again, generously funded by Max Patel from Shenley Private Wealth. The evening gave supporters the chance to bid for projects rather than items which was really powerful. Later in the year, we participated in two successful online campaigns, the Big Give Christmas Challenge and Advent of Change, and we had a team of runners from Artemis who participated in the Royal Parks Half Marathon, some dressed as chickens! We also held our virtual field trip in November which is one of the positives we took from Covid; the use of technology has enabled us to take many more people to India in an affordable and environmentally friendly way.

We raised £41,887 in probono support. The probono support has been particularly important for our expansion beyond India to Madagascar whereby we needed to draw up a collaboration agreement between Shivia transferring knowledge, the donor (the T & J Meyer Foundation) and the implementing NGO partner (Feedback Madagascar). We are grateful to Clifford Chance for this assistance and we now have a template for future, similar replications. We are thankful to Skadden for continually reviewing and updating our policies as well as putting all our historic documents safely online. I would like to mention Ben Skelton too for assisting us with developing our social impact app which we plan to pilot in the coming months. Our continued thanks go to Salesforce and EFG for their unwavering support by providing us with our donor management system and office space respectively.

SHIVIA

CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Just before the year started, Damon de Laszlo generously hosted an intimate lunch at his private London home where our Patron Vin Murria, Chair Yasmine Hilton, trustees, Ambassadors and close friends attended. They all encouraged me to produce a three year rather than one year plan which I have now done with the help of our new finance trustee, Aditya Gokal. To achieve this plan, we need to raise approximately £1.5 million over the next three years and in 2023-24 alone, £400,000. We plan to raise this from our efforts here in the UK and in October, Shivia Livelihoods Foundation will have been in operation for three years after which we will be able to tap into Corporate Social responsibility funds in India itself. Our plan will support Nirdhan and our farmers through Poultry Development Services, Agri-management Services and our Fish Farming Pilot. We will continue expanding our replications in Odisha with DSS, Nirman and VIEWS as well as implement a further replication in Jharkhand with the NGO SATHEE and we will expand the programme in Madagascar subject to the pilot succeeding. We will continue to work with SAATH on the Beautypreneur Programme and Cooks Programmes and as always we look to build our reserves.

I am so grateful to our beneficiaries for motivating and inspiring us every day and to always have Victoria and Joe by my side doing what needs to be done. I am thankful to my Board, Chaired by Yasmine Hilton, for their dedication and guidance. I was sad to see Chris Langridge go in May after nine years but I am encouraged by the appointments of Prakash Kurup and Aditya Gokal to take forward the compliance, accounts and budgets respectively. I am heartened to have Vin Murria as our Patron and our wonderful team of Ambassadors out there flying our flag for us. I am immensely proud of the Nirdhan team in Bengal who have gone above and beyond to deliver our services and welcome our new teams and farmers from other parts of India to learn from us; their passion and willingness to spread the impact of our work is admirable. I am delighted by the excellent partnerships we have with SAATH, VIEWS, DSS, NIRMAN and Feedback Madagascar.

I would like to end by saying how proud I was that Shivia was awarded the Third Sector Award, “Small Charity, Big Achiever” in September as I feel this award really sums us up. We are indeed a “small” charity in terms of income but when you are out in the field and meet the teams and farmers, you realise the long-lasting impact to well over 20,000 very poor families who we have worked with. Thank you all for your support, friendship, encouragement and generosity of spirit to help us achieve that. With your commitment to our work in the face of unprecedented crises and multiplying risks to the communities we serve, we have been able to raise the funds required to deliver on our mission. Please spread the word so we can keep doing more!

Olivia (Olly) Belcher



CEO

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of the 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are the creation of sustainable livelihoods in areas of social and economic deprivation in India by the provision of toolkits, financial and technical assistance and the advancement of education and training.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The Trustees consider that the Charity's activities reflect our aims and objectives, and that they are designed to provide accessible services and activities that benefit the appropriate sector of the very poor of India.

In addition to the objectives, the Charity's overall mission is to create livelihoods, boost income and inspire permanent change. Its four core values which underpin all decisions are: Beneficiaries First, Fostering Independence, Integrity and Determination.

Our Livelihood Programmes

Shivia has its operations in the Indian states of West Bengal, Odisha, Gujarat and Rajasthan as well as a pilot programme in Madagascar. In West Bengal, our implementing partner is Nirdhan Development and Microfinance ("Nirdhan"), a Section 8 Company which we set up in 2011 to deliver our core programmes: Poultry Development Services, Agri-management Services and until 2021, Goat Farming. In Gujarat and Rajasthan, our implementing partner is SAATH, a charitable Trust, who we have had a long-standing relationship with since 2010. We partnered with SAATH again in October 2020 to support their Beautypreneur Programme and pilot their Cooks Training Programme. In 2022, we expanded both these programmes. In Odisha, our replication partner for our Agri-management Services Programme is VIEWS, a charitable organisation registered as a society under the Societies Registration Act XXI of 1860, who we started working with in October 2021. Our replication partners for Poultry Development Services are NIRMAN and DSS, both charitable companies registered as societies under the Societies Registration Act XXI of 1860 and are based in Odisha. We have completed the due diligence on the organisation, SATHEE, where we plan to expand our services to the State of Jharkhand at the beginning of 2023. SATHEE is a Trust, registered under the Indian Trust Act, 1882.

In October 2020, we incorporated Shivia Livelihoods Foundation (SLF), a Section 8 Company, in Mumbai to raise funds in India and to help identify livelihood focused NGOs which can replicate our tried and tested programmes elsewhere in India where there is a need. This year, we focused on building relationships for when SLF can raise Corporate Social Responsibility funds, as per law, after three years of existence.

(i) Poultry Development Services (PDS)

Poultry Development Services is our flagship programme where we provide the tools and training - the toolkit - for families living in poverty, especially women, to start an enterprise from home by raising chickens and selling the produce. For the first two years, families receive one-to-one support from our Livelihood Service Providers (LSPs) in what we term **the Individual Model**; farmers receive the toolkits to their doorstep and the LSPs provide the excellent service and hand-holding they need to have the confidence to start and run a backyard poultry enterprise. When they are ready, the LSPs help the farmers to form groups in what we term **the Group Model**, so that over time they can procure the toolkit parts on their own and operate their poultry enterprises without our intervention.

What's in the Poultry Toolkit?

The toolkit varies somewhat between locations; we tweak the model depending on the farmers' awareness and poverty levels as well as the local environment.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

- A comprehensive, one-to-one training programme for every poultry farmer and their family members, delivered by a fully trained, dedicated member of our field team - the Livelihood Service Provider (LSP)
- Ten day-old chicks (DOCs) or ducklings
- 2kg bag of starter feed (two weeks supply)
- Vaccines, vitamins and minerals

In Odisha, where the tribal communities live near to the forests and jungle, we also provide “nets” to protect the chicks from predators. In Madagascar, the locations are too remote for day old chicks to survive and so we distribute two 5-month-old females and one male chicken to each farmer household along with heaters, six kilograms of feed, vaccines, medicines and nets after the chickens start laying eggs for hatching. We also provide vaccine and medicines for the new born chicks.

The importance of training

We train our farmers in how to build a coop relevant to their house and plot, how to vaccinate and medicate the chicks, how to feed the chicks well at very low or no cost and how to look after them on a day-to-day basis including special advice for heating and brooding in different seasons. In India, farmers face dramatic changes in climate from very hot summers to cold winters and the rainy monsoon season in between whilst in Madagascar the farmers face, for example, an intense cyclone season. In both cases, more extreme climate events seem to be occurring which the farmers need to prepare for. We spent time this year training the farmers in growing Azolla (algae) which is a high-protein poultry feed and free for the farmers.

We also train them in how to keep accounts of sales of the produce, save regularly, grow their enterprises or invest their additional income into other enterprises. As farmers transition into the Group Model, we train them in how to be part of a group, how to deal directly with suppliers, how to collect their toolkit parts from central points and how to grow their enterprises through, for example, building more permanent coops.

Our thorough training is reflected in the mortality rates of the chicks declining every year from 30% in our first year of operations in West Bengal to less than 2% consistently for the past five years. Similar results are being reported by our replication partners in Odisha.

Contributing towards financial sustainability

In the Individual Model, at our more established locations in West Bengal, our farmers contribute the equivalent of c. £5 towards each toolkit whereby the actual cost is c. £15. This is the level they can afford or are able to find from family and friends rather than going to money lenders. In poorer more remote locations, the contribution is less at c. £2.50. However, contributing towards the toolkits means the farmers have their skin in the game: they have a sense of ownership and dignity, turn up for training and look after their birds with pride. It also contributes to the financial sustainability of Shivia enabling us to distribute more toolkits. In the last year, we recovered less from farmers due to greater exposure to poorer areas and we also focused more on the Group Model and independence where farmers contribute c. £3.50 per toolkit.

WEST BENGAL

In West Bengal, our PDS Programme is delivered by our NGO partner, Nirdhan, which we co-founded in 2011. Nirdhan currently works in five locations in West Bengal with a team of Five Field Supervisors and 18 Livelihood Service Providers of which eleven operate the Group Model and seven the Individual Model; of these there are three female LSPs. This is our twelfth year of running PDS in Bengal and we hear every day how important the Programme has been to our farmers especially in the aftermath of the Covid Pandemic and now during the cost-of-living crisis which disproportionately affects the poorest.

Toolkit distribution

Since 2011, we have distributed 124,626 toolkits to a total of 16,103 families across 1,438 villages of West Bengal. For this reporting period, we distributed 13,634 toolkits to 635 new farmers and 824 farmers already on the programme.

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On average, we work with 1,500 PDS farmers each year. Over the past couple of years, our focus has been on graduating farmers to the Group Model and then complete independence as much as enrolling new farmers onto the programme.

The path to independence

Graduating from the Individual Model to the Group Model and then to independence has been our greatest success to date in Poultry Development Services. During the reporting period, we formed eight groups comprising 253 members. We distributed 3,876 toolkits through the Group model, 2,646 to farmers in the Individual Model and the suppliers distributed 7,112 toolkits directly to groups with our assistance. Beyond this, the farmers do not need our service at all.

We are delighted that 1,695 of our farmers are now operating completely independently of us, sourcing the chicks, feed, vaccinations and medications on their own. During this period 347 farmers became independent often with enterprises of over 250 birds. Behind the scenes, we continue to check that the suppliers are providing the farmers with good quality chicks, on time and at the same prices. We now have three suppliers of chicks to ensure competitive prices and good quality chicks.

Farmers typically take 15-20 toolkits per year for two years before we transition them into the Group Model to become poultry farmers or encourage them to start a second enterprise altogether. The farmers are able to do this due to the combination of supplementary income from PDS, increased confidence and knowledge of how to do so. They see PDS as a “stepping stone” towards a brighter future. The majority of our farmers who start or expand second enterprises focus on grocery stores from their homes, helping their husbands with agri-related products or tailoring by buying a second-hand sewing machine or the necessary materials.

An example of an independent farmer

Mamoni Banik started her journey with Nirdhan in 2019. Her family consists of her husband, son and mother-in-law and in recent years her husband and mother-in-law became extremely ill and could no longer work. As a result, Mamoni took her son out of school and became an agricultural labourer to feed her family but she could not pay for medical treatment. One of her relatives informed her about Nirdhan’s PDS Programme and she met our LSP Rafique in Sundia location. She learned more about the Programme and registered for her first toolkit. She took the training very seriously and followed all advice carefully. Her son helped her to look after the chickens and in 2022, she joined the Group Model and learned how to expand her poultry enterprise, procure the toolkit parts and run it on her own. She also learnt about banking and how to keep an account of her profits and losses. Mamoni became an independent farmer a few months ago and she has saved enough money to send her son for training in the city to work in a shop which manufactures medical supplies. She has also managed to buy medicines for her husband who can now do gentle work in the village. Her mother-in-law has died but with all three household members now earning, they have bought an adult goat and a refrigerator to store medicines and vaccines for the birds and the goat. They have expanded the coop to rear over 250 birds at different stages at a time. Mamoni is all praises for the PDS Programme, *“It has literally saved my family from committing suicide! I fall short of words and do not know what I should say to express gratitude and respect to your training and service!!”*

Closing and opening locations

This year, we focused on closing Babnan location which we opened in 2021. Our data shows that we have served the very poorest in this location as per Familia location last year. We have now completed one year at our newest location Chhatna and are in the process of opening a new location at the beginning of the new financial year, bringing PDS to the very poorest who will most benefit. This location Prantik is in the district of Birbhum, 165 Km North West of Kolkata. In these poorer areas, we are able to serve fewer people but the impact is huge.

Challenges

We experienced two major challenges at our new location, Chhatna, this year. Despite the farmers’ willingness to embrace PDS and their meticulous care of their birds, they found selling the chicks difficult given their neighbours cannot afford to buy them and most traders in nearby markets are unaware of the Kuroiler breed we supply. The team spent time advertising the chicks and creating brand awareness since when sales have increased. The location also experienced an Avian flu and all birds – on and off our programme – died. Given this is our newest location in West Bengal, we thought the farmers may not want to proceed with their poultry enterprises. However, the farmers knew this was a very rare flu and had been inspired by farmers at our other locations who had told them of their progress out of poverty due to the Programme. As a result, they have taken new toolkits in pursuit of their dreams of a brighter future.

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ODISHA

In Odisha, our PDS Programme is delivered by our NGO partners, Nirman and DSS, and we have completed one year since we expanded there in April 2022. They are only operating the Individual Model at this stage and to very poor, remote, tribal communities who are largely excluded from government and NGO programmes. Each organisation has One Field Supervisor, two Livelihood Services Providers and a part time accountant.

Once the partners had been selected, we recruited the teams at Nirman and DSS to carry out PDS over the first year. The teams came on an exposure visit to Bengal to learn from our experienced team at Sundia location. After the initial farmers had been selected, we took those willing and able to go to meet some of our farmers at Sundia and be trained on PDS, “seeing is believing”. This was an enormous event for them but Joe and the team averted their fears of trafficking and feedback is that the West Bengal team and farmers were welcoming and hospitable. These farmers had never been out of their village area before let alone on a train to another state or city. When home, they were able to reflect on the achievement of going and how much they learnt from the PDS training at Nirdhan.

After the exposure visit, we helped the farmers to build their coops. The teams had to be very prescriptive about the size of the coops and the PDS process given the education level of these farmers. They also had to provide nets for the coops given the predators in the nearby jungle area. In Bengal, the families build their own coops dependent on local resources, space and what they have seen their “friends” do.

Toolkit distribution

Since March 2022, we have distributed 2,000 toolkits to a total of 436 families across 45 villages of Odisha against a plan to distribute 2,000 toolkits to 300 farmers between our two partners. Nirman distributed 1,000 toolkits to 200 farmers across 22 villages and DSS 1,000 toolkits to 236 farmers across 23 villages. The tribals simply cannot afford the Rs. 400 contribution to the toolkits as in West Bengal and so we have adjusted this to Rs. 200. At the beginning, the farmers had little idea or concept about what they would do with any funds they may earn; this was the story we witnessed over a decade ago at Familia location. Initial stories of some women selling their toolkits demonstrates the significance of the moment: they wept when they held the money received from selling their birds.

Innovations and training

The LSPs have trained 140 farmers to grow Azolla in their backyards so they have a source of affordable, high protein poultry feed.

Challenges and sharing best practice

As with our new location Chhatna in West Bengal, our farmers in Odisha have struggled to sell the chicks due to their remote locations, the fact that they are tribals and their neighbours typically cannot afford to buy them and the Kuroiler breed is unknown in local markets. We took our lessons from Chhatna and encouraged the staff to advertise the Kuroiler breed since when we have seen positive results. The staff from DSS also visited those at Nirman to discuss some of their challenges and are now benefiting from best practice they have witnessed such as the success of growing Azolla and selling techniques.

An example of a new farmer

Runu Sethy lives with her husband, child and elderly in laws. She and her husband are agricultural labourers where they get 8-10 days of work every month during the sowing and harvesting seasons. Their total monthly income is around Rs. 4 – 4,500 (c. £45). Runu came across DSS’ LSPs in July last year and she participated in a village meeting. She showed her interest in joining the Poultry Programme and soon after received her first toolkit: 10 one-day old chicks, a plastic net for her poultry shed, chicken feed for two months, vaccination and medicines for six months. After 2.5 months, the chicks grew up to 1.5 kg and she sold eight and consumed two at home. She sold her birds for Rs. 3,000 (12 kgs @ Rs.250 per kg). Given her total cost was Rs. 600 (registration and extra feed during the brooding period), she made a net profit of Rs. 2,400 within 70 days of taking her first toolkit. The family also benefited from 3 kilograms of chicken meat to supplement their diet. Runu is now preparing to order her second toolkit and has expressed her wish to order two at a time. She wants to make a bigger chicken coop to keep all twenty birds.

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Runu is extremely happy with this supplementary income and wants to expand her business. She has spent the money on her child's education as well as household food expenses. She now has the confidence to expand her poultry business and also wants to start goat farming by buying two goats. Runu thanks Shivia and DSS for such excellent support which has improved her family's income and dignity significantly.

An example of first funds

Radha Behera lives with her husband and three children. They own a small plot of land and work as daily labourers. They have always faced many challenges including lack of food security and their children out of school. A year ago, the new Nirman PDS team visited Radha's village and conducted a meeting on backyard poultry farming. Initially, Radha was not keen on the idea but the team explained the benefits of poultry farming and the support that the Programme would provide. After much persuasion, she started with a single toolkit. The team visited her every three days to offer guidance on cleaning the poultry shed, preparing homemade chicken feed, and other aspects of poultry farming. In just four months, Radha sold her first batch of chickens and reinvested the earnings in two more toolkits. She is now rearing forty chickens. Radha invested her first profits from selling chickens, amounting to Rs. 4,500 (c. £47), in starting a small grocery store. She now earns a daily profit of Rs. 40-60 (c. 50p) from the store. Radha is now looking after the grocery store and her two children are receiving tuition. She expressed her gratitude to Shivia and Nirman and says that she now has valuable knowledge and is self-sufficient. She is spreading this knowledge to others in her village.

MADAGASCAR

At the beginning of the year, the T & J Meyer Foundation approached us about replicating our Poultry Development Services Programme in Madagascar given that 92% of Madagascar's population lives below the poverty line and the women there could really benefit from PDS. In collaboration with the NGO Feedback Madagascar, known to the T & J Meyer Foundation, we researched whether replicating PDS in Madagascar would be feasible and agreed that despite several challenges, we should try a pilot study. In September, we designed the pilot following an assessment of markets and village homes and meetings with suppliers of chicks, feed, vaccinations and most importantly some of the potential beneficiaries. Following tweaks to the Bengal model, we piloted PDS in three sites in December with 100 families: Ranomafana (31 families), Ambohimahimasana (35 families) and Vohitsaoka (34 families) to compare and contrast the results accordingly.

Initial stages

Recruitment : Shivia and Feedback Madagascar recruited a Programme Manager, an experienced poultry expert consultant for training the LSPs and farmers for the first six months and three Livelihood Service Providers (LSPs) for the three locations. They also involved two team members from Feedback Madagascar for various reporting purposes. The new team identified the chicken and feed suppliers and selected companies to buy the nets and heaters.

Training : Shivia conducted a two-day online theoretical training with the team and also trained them on how to design and complete the Social Impact Assessment forms, using relevant socio-economic indicators for households in rural Madagascar. A comparative study will be conducted at the end of the one-year pilot to measure progress.

Exposure visit : LSPs and new farmers were taken to visit and learn from existing farmers who the team had identified. These farmers were already practicing backyard poultry for commercial purpose using Akoho Gasy chickens.

Number of Farmers selected: 100 households were selected from a survey of more than 150 households. Each farmer contributed 15,000 Ariary in three instalments (c. £2.75).

Number of Toolkits : 100 toolkits were distributed. Each toolkit comprises : a/ Three 5-month-old, fully vaccinated adult chickens (two females and one male) b/ Six kilograms of feed c/ One Net d/ One Heater for brooding and e/ Vaccines and medicines for both the adults and the babies after hatching.

Expected results : There should be three cycles of hatching in one year from the two mother hens which will give the household a chicken herd size of at least 30 chickens for further breeding. This should provide a permanent livelihood enterprise to each of these 100 households and enable them to lift themselves out of poverty. Besides this, nutrition for the household members - especially the children - will improve from the consumption of home-grown, free-roaming, chicken meat and eggs. It is expected that the women will use much of their income for sending their children to school by paying for school fees, buying books and other required items for attending.

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By the end of March (after the first four months), only 11 parent chickens (6 females and 5 males) have died and the rest have produced 1,275 chicks. A further 233 eggs are at the incubation stage in line with the plan.

Challenges

Climate : The climate in Madagascar is very different from India. The Monsoon season starts in January and continues until March/April during which there are typically 3-4 cyclones. The continuous rains and flooding meant the LSPs could not visit the villages during this time. Due to disruptions to phone and internet, the farmers could not communicate at all with the team. However, when the connection revived, we received news that the chickens, coops and farmers were all safe and the farmers had taken their newborn baby chicks inside the houses resulting in no mortality. We are yet to experience how the chickens will survive in the extreme winter season from May but heaters have been provided in advance.

Feed : Farmers belong to extremely poor households and so they do not have leftover household food and cannot buy chicken feed. In most villages there is also scarcity of water in the summer season from September to December.

Disease : We encountered some cases of fowl pox but our treatments helped them to overcome this and no mortality was reported.

(ii) Agri-management Services (AMS)

Agri-management Services is our second major programme designed to address the particular challenges faced by very poor, marginalised farmers through training and interventions. We launched the programme in 2014 in response to requests for help from some of our beneficiaries who had taken up Poultry Development Services. We heard time and again that their husbands were unable to make farming profitable, largely due to poor soil quality and increasing costs of inputs such as seeds and fertilisers. As a result, many were giving up farming altogether and migrating to the city in search of work. Since we launched the Programme we have worked with 10,054 farmers including many all-women farmer groups.

The programme is designed with a holistic approach and includes a number of inter-linked interventions:

- Soil testing
- Crop selection
- Access to wholesale markets for agri-inputs (seeds etc.)
- How to make free or inexpensive bio-pesticides and bio-fertilisers to improve soil quality
- Forming Farmer Interest Groups
- Access to government sponsored agri-programmes

Contributing towards financial sustainability

Each farmer contributes Rs. 100 or Rs. 200 (dependent on the location) on registration for the holistic service they then receive over the next two years, after which they are fully equipped to continue their farming enterprise independently of us. Their contribution ensures they value the training service we provide and helps with our own financial sustainability.

Awards

We were particularly proud that in September 2022, Shivia received the Third Sector Award, “Small Charity, Big Achiever” where our application focused on our AMS Programme, specifically the challenges farmers face with more extreme climate events and how our programme helps them to cope accordingly. One of our farmers in West Bengal also won an award for her contribution to the field of vermicomposting where many farmers in her local community are now buying their compost from her.

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WEST BENGAL

In West Bengal, our AMS Programme is delivered by our NGO partner, Nirdhan, which we co-founded in 2011. Nirdhan currently operates AMS in five locations of West Bengal with a team of Five Field Supervisors and 14 Livelihood Service Providers.

Registrations

We have worked with 9,454 farmers in total of which 7,407 are now independent of us. For this reporting period, we registered 2,047 new farmers on the Programme and also supported 1,708 farmers who had enrolled the year before. Over the course of the year, we completed soil tests for our new farmers and formed 121 Farmer Interest Groups (FIGs), bringing the total to 571. The team was able to open bank accounts for five FIGs, bringing the total to date to 78. Through regular savings, farmers are able to pool their resources and rent or buy much needed machinery.

Our Field Team helps farmers to form **Farmer Interest Groups** of 15-20 farmers. We now have a total of 571 FIGs with farmers working together to share knowledge and access new opportunities and benefits.

The benefits of Farmer Interest Groups

- The group has more bargaining power with the suppliers of agri-inputs (e.g. seeds, fertilisers and pesticides) resulting in lower production costs.
- Selling produce as a group opens up wider markets and bio-produce can fetch higher prices.
- Attending group training sessions and monthly meetings ensures knowledge, experience and best practice is easily shared.
- Opening a group bank account means pooled savings can be used to buy equipment which can then be shared by the group.
- FIGs can apply for agriculture business loans that are not available to individual farmers.
- Farmers can take advantage of government subsidies and agricultural initiatives that they were previously unaware of or not eligible for.

Making farming affordable

One of the ways we help to make farming affordable is by linking our Farmer Interest Groups to government programmes for free agri-related products and training.

Over the last year, through the groups, the team has facilitated 1,873 links for our farmers to different government schemes giving them benefits that they could not have dreamt of when we started the programme. These links have a value of approximately £19,400; 38% have been for crop insurance and compensation due to damage from Cyclones and flooding.

Given we work with the poorest populations, we need to make sure they can continue to farm in an affordable and environmentally friendly way. We teach all our farmers methods of making bio-pesticides and bio-fertilisers for no or very little cost by using cow dung, cow urine, jaggery, garlic, turmeric, oil cakes, neem leaves, akanda leaves (milkweed) and a local grass found at home. We also help them to build a worming compost container using elements supplied by the government.

Links to government programmes include:

- Supply of seeds & other crops
- Bio-products (fertilisers/pesticides/other)

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- Training in agri-management
- Farming machinery/tools/kits
- Other livestock (cows, chickens, fish)
- Insurance/compensation for crop damage
- Other agri-inputs including non-bio fertilisers/pesticides

Moving on from Babnan and starting AMS in new locations

This year, we focused on closing Babnan location which we opened back in 2012. Our shows that we have served the very poorest in this location (as per our Familia location which we closed last year). Since we started in Babnan, we have worked with 669 AMS farmers and this year we focused on completing the training for the final 369 farmers registered there. In terms of new locations, we introduced AMS to 333 farmers at Krishnagar where we have been delivering PDS since 2018. We are launching AMS at our newest location, Chhatna, at the beginning of the new financial year. We started PDS here a year ago and now have the team in place to introduce our AMS programme.

The impact of AMS

The impact of AMS is staggering and has been particularly important following the Covid Pandemic and during a time when farmers are facing a cost-of-living crisis. Our data shows that our farmers are making, on average, 40% additional income following our services, with input costs down by 15% and yields increased by 30%. Farmers have also changed, on average, to using 50% bio-products as opposed to 80% chemical products when we started. Much of the feedback is that families are able to stay together; by generating income from the land, the men do not have to migrate to the cities in search of work. Following Covid, many men decided not to return to the cities as they saw profits in farming for the first time ever. The farmers are also delighted that once trained they are no longer reliant on Shivia and have obtained life-long skills for environmentally friendly and sustainable farming.

Unlike in PDS where over 90% of our farmers are female, AMS has largely been dominated by men, often our PDS farmers' husbands. However, we are witnessing more and more women engaging in AMS providing labour work in their family fields during the sowing and harvesting seasons. Many women have also voluntarily learned how to build cement beds and prepare compost at home for their own use as well as selling purposes. This has turned into a joint business as the husband sells the extra produce in the market or to others in the community. Our data shows that more than 60% AMS farmers use the income to take more land on lease. The jump from them leasing two bighas (one bigha is c. 1/3 acre) of land when we started to between 3 - 6 bighas of land now has given our farmers real confidence that they can earn a living in the villages rather than migrating to the cities in the hope of finding some unskilled work and sending remittance home. They are also able to lease better quality land closer to home.

Through reporting and video footage from the field staff, we see endless examples of fields where the difference between using bio and chemical pesticides and fertilisers is stark. The team always emphasises how our impact is way beyond the 9,454 farmers we have registered and trained. "Seeing is believing" in the rural areas and thousands of farmers have started copying those on our programme by learning methods of planting seeds, making bio-fertilisers and bio-pesticides and finding out about government schemes. This is leading to whole areas transforming their farming techniques.

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An example of getting out of debt and being recognised....

Bapan Mondal, 32 years old, joined our AMS programme in December 2020 when he was visiting his family in Sundia location. His family has five members – his father, mother, wife and eight year old son. He was home because the city factory where he worked had shut down during Covid and he lost his job. His father is a farmer – straddled by debt - and so he came to help him. Bapan met Gour, our AMS LSP, through a village neighbour who is a member of one of our FIGs. Since then he has not looked back! Gour trained Bapan in all our AMS methods since when he has paid off most the family debt. Both Bapan and his father are now members of our FIGs and they have taken more land on lease. Gour has also helped Bapan to receive a government sponsored cement bed for preparing biocompost at home. His wife Nirmala has learnt to prepare biofertilisers and biopesticides at home and they are able to sell, on average, 300 kilograms of compost every month for a rate of Rs. 8-10 per kilogram. This gives the family an additional income of Rs. 2,500 per month which Nirmala puts towards the education of their child as well as for buying extra input materials for the farms. Recently, in a village fair conducted by a government organisation, Nirmala received an award for her contribution in the community for vermicomposting. The entire household is very proud of her and Bapan now does not want to go back to his factory even though it has opened again. He says, *“the factory abandoned me when I needed them most and my family almost became beggars; I shall not go back to serve them anymore. Here in the village is my life, my family, and I have found new hopes with my new learnings about farming. I will, on no account, go back to the city and I hope other young farmers like me also learn from my experience.”* His parents are very proud and at peace that they will have their son with them who will look after them in their old age.

“I am extremely proud of Nirmala and many like her who have achieved something beyond our imagination. In the true sense, our AMS training has benefited the entire household and both the men and women are now contributing towards more profitable and sustainable farming in the villages of Bengal”, Chandrani Banerjee, Head of Livelihoods Programmes, Nirdhan

ODISHA

In Odisha, our AMS Programme is delivered by our NGO partner, VIEWS, and we have completed 18 months since we started in October 2021. This year, we expanded from 400 to 600 farmers on the two-year programme. We are working with marginal, tribal communities who live in very remote villages where most of the government welfare schemes do not reach. The land is very dry, barren and rocky and there is hardly any rainfall or nearby water resources.

Based on the terrain and its severe constraints, we have tweaked our AMS Programme by training the farmers in kitchen gardening rather than agricultural fields and supplying them with cement rings for the preparation and use of vermicompost. We have provided each farmer with eight kinds of seeds including ladies fingers, brinjal, tomatoes and bitter gourd to grow in their backyards. The farmers are contributing Rs. 100 for a period of two years.

Results:

We are now working with 600 farmers in 37 groups. They have all learned to prepare and maintain healthy kitchen gardens for subsistence purposes providing a more varied and nutritious diet to their families. Before our AMS Programme, they were only eating “pantha bhaat” which is rice mixed with water. Children benefit the most from the consumption of vegetables because they have proper nutrition from an early age. Farmers are also able to sell some of the vegetables which they could not have imagined before. With the additional income, they are able to spend on a myriad of household needs: books for their children’s education and access to healthcare and medicines as examples.

All 600 families have learned how to prepare vermicompost which they are using in their fields. Previously, they were using chemical fertilisers which they used to buy from the market. They have also learnt the System of Rice Intensification method of growing paddy which helps them to increase their profits by 40-50% by decreasing the input cost, using less water than before and increasing the quality and quantity of the total yield.

At the beginning of new financial year, we will be expanding AMS in Odisha through our existing PDS NGO partner DSS.

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An example of a migrant labourer becoming self-sufficient following the AMS techniques

Sania Sabar, a 35-year-old man, had been working as a migrant labourer for many years. Every year, he would leave his family and travel to different parts of the country to earn money which meant he was often away from them for months at a time. Determined to change his situation, Sania decided to return to his village and start working as a bamboo craftsman. However, he did not earn enough from this and so with the help of his wife and children, he started cultivating horticultural crops in his backyard but they lacked knowledge to get good yields. At this point he heard about Shivia's Agri-management Services Programme, being implemented by VIEWS. He attended meetings and training sessions on all the Shivia interventions. He also received vegetable seeds for crops like tomatoes, ladies fingers, cauliflower and brinjals, as well as cement rings and tools such as buckets for preparing bio-fertilisers. With these resources, Sania was able to improve his yields and grow healthier, more nutritious crops. He also began selling his produce at local markets, earning a steady income for his family.

As Sania began to see the positive impact of AMS on his life, he became more motivated to continue learning and to inspire others in his village to take up organic farming, with many farmers now participating in the project and seeing similar benefits. Sania says, *"I am thankful to the training and resources provided by Shivia and VIEWS. I am now able to get fresh vegetables from my garden. This not only helps my family get a more nutritious diet but it also saves me a significant amount of money on farm expenses. Best of all, I am at home with my family rather than miles away for months at a time."*

(iii) The Beautypreneur Programme

The demand for beauty services throughout India across all sections of society is high and so SAATH initiated its Beauty and Wellness Vocational Programme to train young women (aged 18-35) to become beauticians and create livelihoods with dignity. Some of these women run small salons from their homes whilst others rent space to do so. However, feedback was that they struggled to make decent profits as they lacked the technical, business, financial and marketing skills to make their businesses work. The idea of the Beautypreneur Programme is to help these women to run and sustain their businesses through obtaining certain key skills. Once enrolled, the women receive training on new technical skills, hygienic practices, business planning, financial management, inventory management, marketing and exploring alternative income streams, such as training others in beauty during the lean seasons.

We started supporting SAATH's beautypreneurs in October 2020 and have trained 447 young women from slum areas in Gujarat (Ahmedabad and Vadodara) and Rajasthan (Jaipur) to become Beautypreneurs. Overall, the programme has gone as planned this year and Olly and Victoria were delighted to meet some of the women when they visited Gujarat in July. They heard of the impact that the trainings have had on these women as well as saw their pride when they received their graduation certificates or showed them their parlours, whether in their homes or a rented salon. Even though these women are less poor than those in the rural areas of Bengal and Odisha, they are considered very poor in urban contexts and need to earn money to support their families which the programme is enabling them to do.

(iv) The Cooks Training Programme

The main objective of the Cooks Training Programme is to train slum residents who are currently house-maids to become home-managers by initially training them to be cooks, significantly increasing their income. Covid resulted in a large demand for reliable, trust-worthy, hygienic home-cooks and food delivery services as middle and upper class families stopped eating out as much. This was on top of an already rising demand for home-cooks given the increasing number of women going to work, requiring help at home.

Shivia and SAATH designed the Cooks Training Pilot together in 2020 and trained twenty young women to either cook better meals more hygienically or provide a snacks delivery service to existing home-manager clients known to SAATH through their Urmila Home Manager Programme. The training also focuses on the women knowing their rights to ensure they are not exploited or know what to do if they are. The pilot ended in October 2021 and we expanded the Programme to a further 60 women and in October 2022 to an additional 40. In the expansion phase, we included a module on how to start an enterprise as feedback from the pilot was that the women wanted to run their own businesses rather than cook for someone else.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

As with the Beautypreneurs, Victoria and Olly were humbled to witness the impact that the trainings have had to these women as well as see their pride when they received their graduation certificates or showed them their salons.

More details about our programmes can be found on our website: www.shivia.com/programmes

PUBLIC BENEFIT

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing Shivia's aims and objectives and in planning future activities. In particular, the Trustees have considered how planned activities will contribute to the Charity's aims and objectives.

Our top ten achievements and highlights in the year under review were:

1. Poultry Development Services: The smiles when our farmers at our new PDS locations in West Bengal and Odisha received their first funds from selling the chicks. Many had never earned money from an enterprise of their own or indeed at all.

2. Agri-management Services: We have now worked with over 10,000 farmers! A highlight was an award for one of our female farmers in West Bengal for her contribution to the field of vermicomposting. She now sells her compost to many others in the community.

3. Fish-farming: We launched our Fish-farming Programme at our Sundia location where farmers have been asking us for years to introduce it.

4. Closing and opening locations: We phased out Babnan location in West Bengal as over the last ten years the area has benefitted from its proximity to Kolkata, the increased prosperity of its hinterland and our programmes. Meanwhile, we found a new location to open in April 2023 in West Bengal where PDS and AMS will make a big difference. We also completed all due diligence on our new partner in Jharkhand to replicate PDS at the beginning of the new financial year.

5. Our exposure visits to West Bengal: New staff and farmers from Odisha visited our Sundia location in West Bengal to undergo training and interact with our farmers on how PDS has positively impacted their lives. The farmers were very proud of going to another state as they had never been beyond their communities before.

6. Our first replication beyond India: Joe and Chandrani visited Madagascar in September and December to kick-start our PDS Programme there for an initial 100 families.

7. We can travel again! After three years, Joe and Chandrani made it to London to meet friends and supporters. Olly and Victoria also made it to India; it was truly inspiring to meet new beneficiaries and re-visit ones we knew, all at different stages of their journey out of poverty. We were able to take friends from the Artemis Charitable Foundation to India in person and others virtually into rural parts of West Bengal and Odisha.

8. Events: A memorable evening was the House of Commons dinner hosted by Max Patel from Shenley Private Wealth which Joe and Chandrani were able to attend in person.

9. Key appointments: Prakash Kurup and Aditya Gokal joined the Board as our Treasurer and Finance Trustees respectively. We also appointed Smruti Das as a Consultant to Shivia; Smruti is based in Odisha and assists Joe with managing our growing partner portfolio.

10. Awards: We were winners of the Third Sector award, 'Small Charity, Big Achiever' which we believe sums us up well!

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Financial position

Results of the year ended 31st March 2023 are shown in the Statement of Financial Activities on page 19. The financial statements should be read in conjunction with their related notes, which appear on pages 22 to 29.

In summary, the Charity's income for the period was £435,113 details of which are shown in the income and expenditure account on page 19.

Income received, which has been restricted by the donor to a specific fund, is only used in that fund and a detailed breakdown of what the donation can be used for is sent with every remittance to India.

£99,316 was sent to Nirdhan to support the organisation and implementation of PDS and AMS. £15,679 was sent to VIEWS for the AMS replication and £8,899 was sent to DSS and £14,416 to Nirman for the PDS replications respectively. £9,374 was sent to SAATH to support the Beautypreneur Programme and the Cooks Training Programme. £1,543 remitted by Shivia for our first PDS replication outside of India in Madagascar, the remaining funds were sent directly by the donor to Feedback Madagascar.

The Board's Reserves Policy approved in March 2023 is to hold cash reserves within a range of 6-9 months of annual operating costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is limited by guarantee, the governing document being its Memorandum and Articles of Association, as amended by special resolution dated 16 October 2008. Membership, which is limited to the subscribers to the Memorandum of Association and to the Trustees, is not transferable. The liability of each member in the event of the dissolution of the Company is limited to £10.

Recruitment and appointment of new Trustees

The Trustees may appoint additional Trustees or to fill a casual vacancy; such appointees must retire at the next Annual General Meeting but may offer themselves for re-election. The Board, which must have at least three members, provides governance and oversight; it meets four times a year and holds interim telephone conferences, strategy and sub-committees throughout the rest of the year.

During the year, Mr. Christopher Langridge retired from the Board after nine years and Mr. Prakash Kurup and Mr. Aditya Gokal were appointed trustees in the roles of Treasurer and Finance Trustee respectively.

Dr. Hilton is the Chairman of the Board; Mr. Neslen is the Vice Chairman of the Board and Ms. Belcher is the Chief Executive Officer. The Remuneration Committee comprises Messrs. Hilton and Neslen.

At the forthcoming Annual General Meeting, Tim Neslen, David Waring and Shailendra Patel will resign as Trustees and offer themselves for re-election.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management

The management team comprises Ms. Belcher, Chief Executive Officer, and Ms. Victoria Denison, UK Operations Manager, who reports to Ms. Belcher. Mr. Jogeshwar Rao is Shivia's Lead Consultant in India responsible for operations and also reports to Ms. Belcher.

Ms. Belcher, who is in charge of the day-to-day running of the Company, planning, fund-raising and the management of risk, reports to the Board of Trustees.

The Company, with the authorisation of the Charity Commission under section 26 of the Charities Act 1993, pays Ms. Belcher a salary of £55,869, effective from May 2022 when she received a pay rise.

Mr. Aditya Gokal, who works on a voluntary basis, assists Ms. Belcher with plans and budgets and Mr. Prakash Kurup, who also works on a voluntary basis is responsible for overseeing the accounts and advises the Board on matters of governance.

Ms. Denison, UK Operations Manager, who works on a part time basis, is responsible for the day-to-day administrative matters, event organisation, helping with donor applications, donor relations and reports and assisting Ms. Belcher with representing Shivia. Ms. Denison is paid a salary of £21,085, effective from May 2022 when she received a pay rise.

Shivia enjoys generous support from a number of friends and advisers (legal, website, office space, data management system) as well as volunteers who help with specific purposes, such as events. The total value of probono services for the year was £41,887.

Facilities

The Company's registered office is c/o EFG Private Bank Ltd, Park House, 116 Park Street, London W1K 6AP, a donated service for which it is most grateful.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6596925 (England and Wales)

Registered Charity number

01126444

Registered office

c/o EFG Private Bank Ltd
Leconfield House
Curzon Street
London
W1J 5JB

Trustees

Dr Yasmine Hilton	Non-executive Chairman of the Board
Mr Tim Neslen	Non-executive Vice-Chairman of the Board
Ms Olivia Belcher (Donnelly)	Chief Executive Officer
Mr Prakash Kurup	Treasurer
Mr Aditya	Finance Trustee
Mr Naind Singh	Non-executive
Ms Sudeshna Mukherjee	Non-executive
Mr David Waring	Non-executive
Mr Shailendra Patel	Non-executive

SHIVIA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

Legal Advisers

Clifford Chance LLP
10 Upper Bank Street
London
E14 5JJ

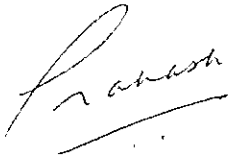
and

Skadden, Arps, Slate, Meagher & Flom
22 Bishopsgate
London
ECN 4BQ

Bankers

HSBC Bank
129 New Bond Street
London
W1S 1EA

Approved by order of the board of trustees on 27th April and signed on its behalf by:



.....
Prakash Divaker Kurup - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHIVIA**

Independent examiner's report to the trustees of Shivia ('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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 with 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.



H W G Maxwell FCA
ICAEW
Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

Date: 12/5/2023

SHIVIA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	262,788	50,447	313,235	327,739
Fundraising activities	3	85,080	35,566	120,646	65,797
Investment income	4	<u>1,232</u>	<u>-</u>	<u>1,232</u>	<u>30</u>
Total		349,100	86,013	435,113	393,566
EXPENDITURE ON					
Costs of Fundraising	5	23,922	-	23,922	21,670
Charitable activities	6				
Charitable Activities		70,552	154,722	225,274	191,616
Governance costs		<u>78,472</u>	<u>252</u>	<u>78,724</u>	<u>85,704</u>
Total		172,946	154,974	327,920	298,990
NET INCOME/(EXPENDITURE)		176,154	(68,961)	107,193	94,576
Transfers between funds	15	<u>(60,623)</u>	<u>60,623</u>	<u>-</u>	<u>-</u>
Net movement in funds		115,531	(8,338)	107,193	94,576
RECONCILIATION OF FUNDS					
Total funds brought forward		286,512	186,363	472,875	378,299
TOTAL FUNDS CARRIED FORWARD		<u>402,043</u>	<u>178,025</u>	<u>580,068</u>	<u>472,875</u>

The notes form part of these financial statements

SHIVIA

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	664	-	664	1,044
CURRENT ASSETS					
Debtors	13	493	-	493	3,222
Cash at bank		<u>407,432</u>	<u>178,025</u>	<u>585,457</u>	<u>471,214</u>
		407,925	178,025	585,950	474,436
CREDITORS					
Amounts falling due within one year	14	(6,546)	-	(6,546)	(2,605)
NET CURRENT ASSETS					
		<u>401,379</u>	<u>178,025</u>	<u>579,404</u>	<u>471,831</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>402,043</u>	<u>178,025</u>	<u>580,068</u>	<u>472,875</u>
NET ASSETS					
		<u>402,043</u>	<u>178,025</u>	<u>580,068</u>	<u>472,875</u>
FUNDS					
Unrestricted funds	15			402,043	286,512
Restricted funds				<u>178,025</u>	<u>186,363</u>
TOTAL FUNDS					
				<u>580,068</u>	<u>472,875</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

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

SHIVIA

BALANCE SHEET - continued
31 MARCH 2023

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 27th April 2023 and were signed on its behalf by:



.....
Yasmine Hilton - Trustee



.....
Olivia Belcher - Trustee

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs are allocated based on time spend on an activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	247,702	265,305
Gift aid	23,646	9,141
Donated services and facilities	<u>41,887</u>	<u>53,293</u>
	<u>313,235</u>	<u>327,739</u>

SHIVIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. FUNDRAISING ACTIVITIES		2023	2022
		£	£
Events Income		<u>120,646</u>	<u>65,797</u>
4. INVESTMENT INCOME		2023	2022
		£	£
Deposit account interest		<u>1,232</u>	<u>30</u>
5. COSTS OF FUNDRAISING			
Raising donations and legacies		2023	2022
		£	£
CEO's remuneration etc		6,146	5,662
Staff costs		12,651	11,989
Telephone		1,424	1,134
Event costs		1,458	1,602
Promotional material		100	268
Travel & Subsistence - UK		505	259
Travel & Subsistence- Overseas		1,638	-
Support costs		-	756
		<u>23,922</u>	<u>21,670</u>
6. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	
	Costs	costs (see	Totals
	£	note 7)	£
Charitable Activities	224,423	851	225,274
Governance costs	-	78,724	78,724
	<u>224,423</u>	<u>79,575</u>	<u>303,998</u>

Administration costs include pro bono services of £41,887 received towards the legal review of our operating policies, drawing up of our collaboration agreements with NGO partners, development of our database and social impact evaluation and towards office costs.

The Chairman and the Trustees are grateful for this support and expressed their thanks for these services.

During the year the charity spent Direct Grant expenditure of £154,722 by organisation and programme as follows:

Nirdhan £99,316 of which £69,145 was for Poultry Development services, £23,938 was for Agri-management Services £6,233 was for the General Fund.

SAATH £9,373 of which £8,885 was for the Beautypreneur Programme, £488 was for the Cooks Training Programme.

VIEWS £15,679 on AMS Replication.

DSS £8,899 on PDS Replication.

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. CHARITABLE ACTIVITIES COSTS - continued

Nirman £14,416 on Poultry Development services.

Madagascar £7,039 to initiate and oversee Poultry Development services.

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable Activities	851	-	851
Governance costs	<u>77,254</u>	<u>1,470</u>	<u>78,724</u>
	<u>78,105</u>	<u>1,470</u>	<u>79,575</u>

8. NET INCOME/(EXPENDITURE)

The Board closely monitors and controls administration and governance costs. In 2023 governance and administration costs were £78,724, which includes pro bono services of £41,887 (2022: £85,704 which included pro bono services received of £53,293).

9. TRUSTEES' REMUNERATION AND BENEFITS

	2023 £	2022 £
CEO's salaries	<u>55,869</u>	<u>51,470</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	<u>76,954</u>	<u>71,451</u>
	<u>76,954</u>	<u>71,451</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	<u>1</u>	<u>1</u>
Charitable Activities	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Our employee who carries out the administrative role works part time.

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	256,872	70,867	327,739
Fundraising activities	28,131	37,666	65,797
Investment income	<u>30</u>	<u>-</u>	<u>30</u>
Total	285,033	108,533	393,566
EXPENDITURE ON			
Costs of Fundraising	21,670	-	21,670
Charitable activities			
Charitable Activities	138,691	52,925	191,616
Governance costs	<u>85,704</u>	<u>-</u>	<u>85,704</u>
Total	246,065	52,925	298,990
NET INCOME	38,968	55,608	94,576
Transfers between funds	<u>(32,362)</u>	<u>32,362</u>	<u>-</u>
Net movement in funds	6,606	87,970	94,576
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>279,906</u>	<u>98,393</u>	<u>378,299</u>
TOTAL FUNDS CARRIED FORWARD	<u>286,512</u>	<u>186,363</u>	<u>472,875</u>

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022 and 31 March 2023	<u>5,840</u>
DEPRECIATION	
At 1 April 2022	4,796
Charge for year	<u>380</u>
At 31 March 2023	<u>5,176</u>
NET BOOK VALUE	
At 31 March 2023	<u>664</u>
At 31 March 2022	<u>1,044</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		2023	2022	
		£	£	
Other debtors		<u>493</u>	<u>3,222</u>	
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		2023	2022	
		£	£	
Social security and other taxes		1,906	-	
Other creditors		216	126	
Accrued expenses		<u>4,424</u>	<u>2,479</u>	
		<u>6,546</u>	<u>2,605</u>	
15. MOVEMENT IN FUNDS				
	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	286,512	176,154	(60,623)	402,043
Restricted funds				
Nirdhan General Fund	-	29,548	(29,548)	-
Nirdhan PDS	170,988	(67,191)	35,812	139,609
Nirdham Fish Farming	-	5,000	-	5,000
Nirdhan AMS	13,000	(23,947)	10,947	-
Saath Cooks Training	2,375	1,426	-	3,801
Saath Beautypreneurs	-	7,905	4,282	12,187
Madagascar PDS	-	17,428	-	17,428
DSS PDS	-	(8,951)	8,951	-
Nirman PDS	-	(14,433)	14,433	-
Views AMS	-	<u>(15,746)</u>	<u>15,746</u>	-
	<u>186,363</u>	<u>(68,961)</u>	<u>60,623</u>	<u>178,025</u>
TOTAL FUNDS	<u>472,875</u>	<u>107,193</u>	<u>-</u>	<u>580,068</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,100	(172,946)	176,154
Restricted funds			
Nirdhan General Fund	35,813	(6,265)	29,548
Nirdhan PDS	2,012	(69,203)	(67,191)
Nirdham Fish Farming	5,000	-	5,000
Nirdhan AMS	-	(23,947)	(23,947)
Saath Cooks Training	1,914	(488)	1,426
Saath Beautypreneurs	16,790	(8,885)	7,905
Madagascar PDS	24,484	(7,056)	17,428
DSS PDS	-	(8,951)	(8,951)
Nirman PDS	-	(14,433)	(14,433)
Views AMS	-	(15,746)	(15,746)
	<u>86,013</u>	<u>(154,974)</u>	<u>(68,961)</u>
TOTAL FUNDS	<u>435,113</u>	<u>(327,920)</u>	<u>107,193</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	279,906	38,968	(32,362)	286,512
Restricted funds				
Nirdhan PDS	82,393	88,595	-	170,988
Nirdhan AMS	13,000	(13,595)	13,595	13,000
Saath Cooks Training	<u>3,000</u>	<u>(19,392)</u>	<u>18,767</u>	<u>2,375</u>
	<u>98,393</u>	<u>55,608</u>	<u>32,362</u>	<u>186,363</u>
TOTAL FUNDS	<u>378,299</u>	<u>94,576</u>	<u>-</u>	<u>472,875</u>

SHIVIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	285,033	(246,065)	38,968
Restricted funds			
Nirdhan PDS	95,911	(7,316)	88,595
Nirdhan AMS	-	(13,595)	(13,595)
Saath Cooks Training	<u>12,622</u>	<u>(32,014)</u>	<u>(19,392)</u>
	<u>108,533</u>	<u>(52,925)</u>	<u>55,608</u>
TOTAL FUNDS	<u><u>393,566</u></u>	<u><u>(298,990)</u></u>	<u><u>94,576</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	279,906	215,122	(92,985)	402,043
Restricted funds				
Nirdhan General Fund	-	29,548	(29,548)	-
Nirdhan PDS	82,393	21,404	35,812	139,609
Nirdham Fish Farming	-	5,000	-	5,000
Nirdhan AMS	13,000	(37,542)	24,542	-
Saath Cooks Training	3,000	(17,966)	18,767	3,801
Saath Beautypreneurs	-	7,905	4,282	12,187
Madagascar PDS	-	17,428	-	17,428
DSS PDS	-	(8,951)	8,951	-
Nirman PDS	-	(14,433)	14,433	-
Views AMS	<u>-</u>	<u>(15,746)</u>	<u>15,746</u>	<u>-</u>
	<u>98,393</u>	<u>(13,353)</u>	<u>92,985</u>	<u>178,025</u>
TOTAL FUNDS	<u><u>378,299</u></u>	<u><u>201,769</u></u>	<u><u>-</u></u>	<u><u>580,068</u></u>

SHIVIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	634,133	(419,011)	215,122
Restricted funds			
Nirdhan General Fund	35,813	(6,265)	29,548
Nirdhan PDS	97,923	(76,519)	21,404
Nirdham Fish Farming	5,000	-	5,000
Nirdhan AMS	-	(37,542)	(37,542)
Saath Cooks Training	14,536	(32,502)	(17,966)
Saath Beautypreneurs	16,790	(8,885)	7,905
Madagascar PDS	24,484	(7,056)	17,428
DSS PDS	-	(8,951)	(8,951)
Nirman PDS	-	(14,433)	(14,433)
Views AMS	-	(15,746)	(15,746)
	<u>194,546</u>	<u>(207,899)</u>	<u>(13,353)</u>
TOTAL FUNDS	<u>828,679</u>	<u>(626,910)</u>	<u>201,769</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

17. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees.

SHIVIA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	247,702	265,305
Gift aid	23,646	9,141
Donated services and facilities	<u>41,887</u>	<u>53,293</u>
	313,235	327,739
Fundraising activities		
Events Income	120,646	65,797
Investment income		
Deposit account interest	<u>1,232</u>	<u>30</u>
Total incoming resources	435,113	393,566
EXPENDITURE		
Raising donations and legacies		
CEO's salaries	6,146	5,662
UK Operations Manager Salary	12,651	11,989
Telephone	1,424	1,134
Event costs	1,458	1,602
Promotional material	100	268
Travel & Subsistence - UK	505	259
Travel & Subsistence- Overseas	<u>1,638</u>	<u>-</u>
	23,922	20,914
Charitable activities		
CEO's salaries	30,169	27,794
UK Operations Manager Salary	4,217	3,996
Travel & Subsistence- UK	227	86
Travel & Subsistence	17,995	-
Consultancy services	22,589	15,090
Direct grant expenditure	<u>149,226</u>	<u>144,650</u>
	224,423	191,616
Support costs		
Management		
CEO's salaries	19,554	18,014
UK Operations Manager Salary	4,217	3,996
Insurance	1,467	1,425
Telephone	1,368	756
Legal & professional fees	39,012	50,418
Travel & subsistence	1,857	86
Carried forward	<u>67,475</u>	<u>74,695</u>

This page does not form part of the statutory financial statements

SHIVIA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
Management		
Brought forward	67,475	74,695
Office expenses	2,890	4,368
Conferences, journals & subs	1,654	350
Accountancy	4,440	4,646
Bank charges	1,266	551
Depreciation of tangible and heritage assets	<u>380</u>	<u>380</u>
	78,105	84,990
Governance costs		
Examiners' remuneration	<u>1,470</u>	<u>1,470</u>
Total resources expended	<u>327,920</u>	<u>298,990</u>
Net income	<u>107,193</u>	<u>94,576</u>

SHIVIA

England & Wales - Charity number 1126444

Accounts

REGISTERED COMPANY NUMBER: 6596925 (England and Wales)
REGISTERED CHARITY NUMBER: 01126444

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

Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

SHIVIA

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FOR THE YEAR ENDED 31 MARCH 2022**

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SHIVIA

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

2021 was another difficult year for India - Covid cases soared and the initial roll out and uptake of the vaccine was slow, leading to high mortality and a number of local and state lockdowns with international travel to India suspended. We also witnessed extreme weather events in Eastern India with cyclones and flooding. Against this backdrop, Shivia has continued to operate flexibly and manage its operations effectively in West Bengal, Gujarat and Rajasthan as well as expand to Odisha.

In 2021, our strategic intent was to demonstrate we could extend our impact by using our knowledge and experience to replicate our programmes elsewhere in India through partner NGOs. In order to manage the risks, we have devised a rigorous due diligence process to ensure we select partners who share our mission and values, have good governance and strong operational capability. I am pleased to report that our first project to replicate our Agri-management Services Programme with VIEWS for four hundred poor and marginalised tribal people of Odisha is well underway and proving successful. We have also agreed partnerships with two other NGOs, DSS and NIRMAN, to replicate our Poultry Development Services Programme in Odisha. We plan to continue with this growth strategy in the coming years.

In January 2022, Shivia's first patron Nick Jenkins stepped down after seven years and handed the baton to Vin Murria. We are deeply indebted to Nick for his wise counsel and generous support over the years and delighted that he will continue to support us as one of our Ambassadors. We are excited to be working with Vin who has been a long-time supporter of Shivia. Vin is a successful entrepreneur who founded Advanced Software Plc in 2008 and now sits on several Boards including Softcat Plc and Bunzl Plc. She shares our vision to empower the poorest to create livelihoods with dignity and is also passionate about elevating the status of women in India to become respected earners.

I am grateful for the support of the Trustees in the UK who have continued to give their time and expertise as we continue to work virtually. Olly and Victoria have done a splendid job creating new ways of engaging with our stakeholders - partners, donors and beneficiaries. In India we are delighted to have added Dr Malav Shroff and Olly as Directors of Shivia Livelihoods Foundation. Malav is the CEO of Ocean Blue Boating as well as President of the Asian Sailing Federation. He was a Rhodes Scholar at Oxford where he first met Olly.

Looking back on 2021, I believe we have demonstrated our values, shown resilience and are poised to grow with your continuing support. Thank you all and I hope you will be able to visit us in India, either via our virtual field trips or in person, to gauge the impact your donations have made. Seeing is believing....



Dr Yasmine Hilton
Chairman

SHIVIA

CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

As I reflect on the past two years, it is striking just how much the world has changed. Not a single country has been left untouched by Covid-19: the tragic loss of hundreds of thousands of lives and the economic uncertainty it has already left in its wake. Through it all, Shivia's team and partners have been supporting vulnerable communities who have been hit hardest by the Pandemic. I am immensely proud and humbled to be part of this team which has responded to the crisis with both compassion and pragmatism.

The last two years have certainly been a time of change for Shivia. Like so many other organisations, we have been navigating the challenges thrown up by Covid - for the people and partners we work with and for Shivia itself in raising the funds and expanding our programmes beyond West Bengal. Our mission to **empower the poorest to create livelihoods, boost income and inspire permanent change** has never felt more important than now when 75 million Indians have slipped back into poverty, leaving 250 million people living below the poverty line.

We started the year with horror scenes of Covid in India dominating the news. At the same time there were hotly contested elections going on in West Bengal followed by the devastating Cyclone Yaas at the end of May. With ever increasing extreme weather conditions, West Bengal suffered from an unusually long and intense monsoon period, resulting in severe flooding and damage to our farmers' homes and crops. Despite this rather bleak first six months of the year, it is testament to the dedication, determination and expertise of the Shivia and Nirdhan teams that we were able to work with 4,800 families with our much-needed services. Many staff have gone the extra mile to deliver our life-changing work in the most difficult of circumstances. I am pleased to report that we enrolled 1,708 farmers in our Agri-management Services Programme (AMS) as well as supported 1,778 farmers who had joined the year before. I am particularly proud that some of our farmers in AMS have been recognised and awarded for their environmentally friendly and affordable farming techniques, both imperative for the future where we need to address the climate crisis and increasing hunger worldwide. In our Poultry Development Services Programme (PDS), we distributed 13,259 toolkits to 664 new farmers and 650 existing farmers; we also distributed our one millionth chick in July! This year, we made 403 farmers totally independent of us in PDS, bringing the total of independent farmers to 1,348. During a time where schools in India were largely closed for two years, we were heartened to see that many of the women used their income to top up mobile phones with data so their children could access home-learning; without our programme, thousands of children would simply have dropped out of school. And we are all aware that when children - especially girls - are not in school their risk of child marriage increases, their access to sexual and reproductive health services decreases and their access to economic opportunities falls.

We phased out our work at Familia location where we have serviced the very poor families which we set out to help ten years ago. It was a hard decision to make given Familia was our first ever location and we have built up a fantastic and loyal team there. However, they have relocated within Nirdhan or taken on jobs elsewhere with our help. Since we started in July 2011, we have worked with 7,804 farmers at Familia location. The decision has enabled us to open a new location, Chhatna, 230 km northwest of Kolkata where the poverty levels are akin to those at Familia when we first started and in line with our mission of serving the very poorest. We are aware that it is more risky working with extremely poor and remote communities but we hope to make a deep and lasting impact for them.

Building on over a decade of experience of delivering our Poultry Development Services and Agri-management Services Programmes, this year we embarked on replicating our models in the neighbouring state of Odisha to provide brighter futures for many more people living in poverty. In October, we kick-started with replicating our AMS Programme with the NGO VIEWS and in March we signed collaboration agreements with the organisations DSS and NIRMAN to initiate Poultry Development Services. These organisations all work with extremely poor tribal populations who are the most neglected in society and need organisations like Shivia to help them to create livelihoods for themselves and their families. Joe Rao, our Lead Consultant in India, has selected these organisations, carried out the due diligence, formed the replication plans and is responsible for overseeing their implementation. He continues to research other NGOs we can partner with in the Eastern "poverty corridor" and we hope to further extend our reach to states such as Jharkhand and Bihar. To assist Joe with this expansion, we plan to recruit an Operations Consultant in 2022.

We have continued supporting SAATH's Beautypreneur Programme and expanded the Cooks Training Programme that we piloted last year. We also assisted with their Covid relief effort early in the year. Feedback from the Cooks pilot is that the women did not want to work for others; they wanted to start their own enterprise and so we included business training in the expansion phase. Over the course of the year, we trained 111 Beautypreneurs and 25 cooks in both Gujarat and Rajasthan and they have all reported higher incomes, increased confidence and most importantly the ability to create their own livelihoods with dignity.

SHIVIA

CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

On the funding side, we have been successful in finding new ways to raise money and raised £340,271 against our budget of £315,000. We are extremely grateful to all our supporters who have helped us to raise this amount. Most of our major annual events were not possible but we built on our ability to work from home and took people to the villages of West Bengal and Odisha through online zooms and virtual field trips. We participated in two successful Christmas campaigns, the Big Give Christmas Challenge and Advent of Change, and we had a team of runners, including myself, who participated in the Royal Parks Half Marathon. I was pleased to get round in just under two hours, the rest of the team were dressed as chickens! We are also grateful to our supporter who ran the London Marathon for us.

We raised £53,293 in pro bono support. The pro bono support has been particularly important for our expansion strategy where we needed to draw up confidentiality and collaboration agreements with our new NGO partners. We are grateful to Clifford Chance for this assistance and to Skadden Arps for continually reviewing and updating our policies which we require our partners to adhere to. We now have a great due diligence process in place for all future replications. We are also grateful for our new branding designed by Bretom and the organisation Lightful for enabling us to participate in their year long programme to improve our social media presence. Our continued thanks go to Salesforce and EFG for their unwavering support by providing us with our donor management system and office space respectively.

Our plan this year is to raise £420,000 to support Nirdhan and our farmers through the Poultry Development Services and Agri-management Services Programmes as well as potentially piloting a Fish Farming Programme, our three replications with DSS, NIRMAN and VIEWS, 2-3 more replications and SAATH with the Beautypreneur Programme and Cooks Programmes. We plan to recruit a part-time fundraiser to assist Olly and Victoria with this ambition.

I am so grateful to our beneficiaries for inspiring us every day to do better and to my Board, chaired by Yasmine Hilton, for being there every step of the way. I am thankful to always have Victoria and Joe by my side. I am thrilled that Vin Murria has become our new Patron and that Nick Jenkins has joined our impressive team of Ambassadors after seven years as Patron. I am immensely proud of the Nirdhan team in Bengal who have gone above and beyond to deliver our services in turbulent conditions; their passion and willingness to deal with the demands of a rapidly changing world are inspiring. I am delighted by the excellent partnership we have with SAATH and encouraged by the enthusiasm to which the Founders of VIEWS, DSS and NIRMAN have embraced the plan to replicate our tried and tested models from Bengal. I am pleased that we have strengthened the Board of Shivia Livelihoods Foundation so that this year Khursheed Khurody, Ursula Thakkar, Malav Shroff and I can push forwards with our efforts to raise funds in India itself as well as identify more opportunities to deliver our life-changing work to those who will benefit most.

My greatest thanks, however, go to our friends, donors and Ambassadors for their unwavering support, friendship, encouragement and generosity of spirit. With your commitment to our work in the face of unprecedented crises, difficult working contexts and multiplying risks to the communities we serve, we have been able to raise more income than ever before and adapt our ways of working to deliver on our mission. It is the combined effort from our beneficiaries, Trustees, staff, donors, advisors, friends and partners that enables us to always do better. As we look ahead, it is deeply worrying that hunger and poverty are increasing due to the climate crisis and the fallout from Covid. However, with your help, I am optimistic that we can all help to shape a kinder, better world and hopefully inspire others to do the same.



Olivia (Olly) Belcher
CEO

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are the creation of sustainable livelihoods in areas of social and economic deprivation in India by the provision of toolkits, financial and technical assistance and the advancement of education and training.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The Trustees consider that the Charity's activities reflect our aims and objectives, and that they are designed to provide accessible services and activities that benefit the appropriate sector of the very poor of India.

In addition to the objectives, the Charity's overall mission is to create livelihoods, boost income and inspire permanent change. Its four core values which underpin all decisions are: Beneficiaries First, Fostering Independence, Integrity and Determination.

Our Livelihood Programmes

Shivia has its operations in the Indian states of West Bengal, Odisha, Gujarat and Rajasthan. In West Bengal, our implementing partner is Nirdhan Development and Microfinance ("Nirdhan"), a Section 8 Company which we set up in 2011 to deliver our core programmes: Poultry Development Services, Agri-management Services and until last year, Goat Farming. In Gujarat and Rajasthan, our implementing partner is SAATH, a charitable Trust, who we have had a long-standing relationship with since 2010. We partnered with SAATH again in October 2020 to support their Beautypreneur Programme and pilot their Cooks Training programme. In 2021, we expanded both these programmes. In Odisha, our replication partner for our Agri-management Services Programme is VIEWS, a charitable organisation registered as a society under the Societies Registration Act XXI of 1860, who we started working with in October 2021. Our replication partners for Poultry Development Services are NIRMAN and DSS, both charitable companies registered as societies under the Societies Registration Act XXI of 1860 and are based in Odisha.

In October 2010, we incorporated Shivia Livelihoods Foundation (SLF), a Section 8 Company, in Mumbai to raise funds in India and to help identify livelihood focused NGOs which can replicate our tried and tested programmes in West Bengal elsewhere in India where there is a need. In January 2022, we strengthened the Board by adding Dr Malav Shroff and Olivia (Olly) Belcher as Directors.

(i) Poultry Development Services (PDS)

PDS is our flagship programme which we launched in 2011 and is directly aligned to several of the Sustainable Development Goals with a particular focus on 5 and 8, gender equality and decent work and economic growth. PDS provides the tools and training - "the toolkit" - for families living in poverty, especially women, to start an enterprise from home by raising chickens and selling the produce. For the first two years, the families receive one to one support by our Livelihood Service Providers (LSPs) in what we term "the Individual Model"; farmers receive the toolkits to their doorstep and the LSPs provide the excellent service and handholding they need to have the confidence to start and run a backyard poultry enterprise. When they are ready, the LSPs help the farmers to form groups under what we term "the Group Model" so that over time they can procure the toolkit parts on their own and operate their poultry enterprises without our intervention. We introduced the Group Model in 2018. Our PDS Programme is delivered by a team of Five Field Supervisors and seventeen Livelihood Service Providers, thirteen of which operate the Group Model and four the Individual Model.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Our superb training is reflected in the mortality rates of the chicks declining every year from 30% in our first year of operations to less than 2% consistently for the past five years and at 0.54% this year. We train our farmers in how to build a coop relevant to their house and plot, how to vaccinate and medicate the chicks, how to feed the chicks cheaply but well and how to look after them especially given the dramatic changes in climate from the very hot summers to the cold winters and then the rainy monsoon season in between. We also train them in how to save, grow their enterprises or invest their additional income into other enterprises. As farmers transition into the Group Model, we train them in how to be part of a group, how to deal directly with suppliers, how to collect their toolkit parts from central points and how to grow their enterprises through, for example, building more permanent coops.

Cyclone Yaas, a devastating cyclone, hit West Bengal on 26th May and many of our farmers' chicken coops were heavily damaged. It was remarkable how quickly our farmers rebuilt or repaired their coops utilising wood from the uprooted trees, branches, twigs, leaves and bamboo; all free natural resources. Farmers commented over and over that our LSPs were instrumental in reducing the impact by giving them warning that the Cyclone was coming and advice to them after when rebuilding the coops.

PDS and Covid

This is our eleventh year of running PDS and never have we felt the programme has been more important than helping to get our farmer communities back on their two feet after the devastation of the Covid Pandemic as well as following the damage caused by Cyclone Yaas and extreme flooding following the prolonged monsoon season in October and November. Many migrant labourers returned to the villages during the first lockdown and stayed; the families relied solely on their PDS income.

Progress Report: PDS from 2011 to 31 March 2022

Since 2011, we have distributed 110,992 toolkits to a total of 15,471 families across 1,385 villages of West Bengal. For the year under review, we distributed 13,259 toolkits to 664 new farmers and 650 farmers already on the programme. We were delighted that in July, we distributed our one millionth chick!

Graduating from the Group Model to independence has been our greatest success to date in Poultry Development Services. During the year we formed 27 groups comprising 585 members. We are delighted that 1,348 of our farmers are now operating completely independently of us, sourcing the chicks, feed, vaccinations and medications on their own. This year 403 of those became independent often with enterprises of over 250 birds. Behind the scenes, we continued to check that the suppliers were providing the farmers with good quality chicks, on time and at the same competitive prices. We now have three suppliers of chicks, rather than one as in previous years, to ensure competitive prices and good quality chicks.

This year we also phased out our first location, Familia location, where we started PDS in 2011. This is because we have serviced the very poorest families who fall under the "45" mark of our Social Impact Assessments which indicates their poverty level. We spent much of the year identifying a new location, Chhatna, where families are the poorest in the State and will really benefit from our PDS Programme. The field staff have been recruited and we will start the programme at the start of the next financial year.

Contributing towards financial sustainability

In the Individual Model, our farmers contribute the equivalent of c.£5 towards each toolkit whereby the actual cost is c.£15. This is the level they can afford or are able to find from family and friends rather than going to money lenders. Contributing towards the toolkits means they have a sense of ownership, turn up for training and look after their birds with pride. It also contributes to the financial sustainability of Shivia enabling us to distribute more toolkits. In the last year, we recovered less from farmers as we also focused more on the Group Model where farmers contribute c. £3.50 per toolkit.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Impact and a path towards permanent change

Farmers typically take 15-20 toolkits per year for two years before we transition them into the Group Model to become poultry farmers, graduate them into our AMS or Goat-Farming Programmes or encourage them to start a second enterprise altogether. They are able to do all these things due to the combination of supplementary income from PDS, increased confidence and knowledge of how to do so. They see PDS as a "stepping stone" towards a brighter future. The majority of our farmers who start or expand second enterprises focus on grocery stores from their homes, helping their husbands with agri-related products or tailoring by buying a second-hand sewing machine or the materials to tailor clothes and items such as face masks.

Other key areas of expenditure this year have been:

1. Household daily expenses, especially for food
2. Topping up mobile phones so children could access online education
3. Saving money to buy the next poultry toolkit
4. Saving money for another enterprise
5. Saving money for difficult times ahead
6. Buying medicines for sick family members

On top of the economic benefits, our impact data shows that 32% of our farmers choose to spend their additional funds from PDS on sending their children to school or keeping them there through private tuition. During a time where schools in India were largely closed for two years, we were heartened to see that many of the women used their income to top up mobile phones so their children could access home-learning; without our programme, thousands of children would simply have dropped out of school which would have dire consequences for their futures.

(ii) Agri-management Services (AMS)

AMS is directly aligned to Sustainable Development Goal 2: End hunger, achieve food security, improve nutrition and promote sustainable agriculture and Goal 12: Responsible Production and Consumption. The programme helps poor families, who typically lease unproductive land that has been subject to overuse of chemicals, earn money from agriculture in an environmentally friendly, affordable and sustainable way.

AMS comprises a number of interlinked interventions: forming Farmer Interest Groups (FIGs) of 15 or so farmers; soil testing to ascertain the chemical imbalance and what is required to redress this; providing training and advice on affordable and environmentally-friendly farming techniques and products; helping the FIGs to open bank accounts; linking the FIGs to government programmes which farmers are unaware of or cannot do on their own and also linking them to suppliers of agri-inputs including bio-products. Even though the bio-pesticides and bio-fertilisers are largely made at home from cow dung, cow urine, jaggery, garlic, turmeric, oil cakes, neem leaves, akanda leaves (milkweed) and local grass, they still have to supplement them with bought products.

AMS now operates in four of our five locations in West Bengal (Familia, Sundia, Kolaghat and Babnan) and to date we have covered 276 villages. The Programme is carried out by a team of four Field Supervisors (also responsible for PDS), our specialist in agriculture and ten LSPs.

Each farmer contributes c. £1 or £2 (dependent on the location) on registration for the holistic service they then receive over the next two years when they can operate independently of us. This ensures they take the training seriously as well as helps with our own financial sustainability.

Covid and Cyclone Yaas

As with PDS, the AMS programme has been more important than ever this year for our farmers. Restrictions due to Covid, the elections in March to May, Cyclone Yaas and the flooding from the monsoons all led to disruption and chaos for our farmers and their families during that six-month period. During the national first lockdown, many migrant labourers returned to the villages with no form of livelihood and so demand for AMS was very high. They have subsequently stayed as they have seen profits in farming for the first time ever.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Cyclone Yaas struck West Bengal on 26th May 2021. Many of the farmers in our AMS programme suffered huge losses due to the devastation of crops as well as widespread damage to houses and livestock. Our team of Field Supervisors and Livelihood Service Providers worked extremely hard to connect the farmers to government schemes providing financial compensation for crop damage due to the cyclone. They assessed the damage, collected data, took the farmers to government officers and helped them complete and submit the necessary forms.

Progress Report: AMS from 2014 to 31 March 2022

We started AMS in 2014 and have worked with 7,407 farmers in total. For the year in review, we registered 1,708 new farmers on the programme and also supported 1,778 farmers who had enrolled the year before. Over the course of the year, we completed soil tests for our new farmers and formed 102 Farmer Interest Groups (FIGs), bringing the total to 450. The team was able to open four bank accounts for the FIGs, bringing the total to date to 73. Through regular group savings, farmers are able to pool their resources and rent or buy much needed machinery. Over the last year, through the groups, the team has facilitated 1,693 links for our farmers to different government schemes giving them benefits that they could not have dreamt of seven years ago when we started the programme. These links have a value of approximately £12,000; 36% of these have been for crop insurance and 28% for compensation due to damage from Cyclones. The LSPs went above and beyond, helping farmers to ascertain the damage and fill out and file all the necessary forms. When the State Government announced compensation, the team met block development officers to find out the terms and conditions of the compensation as well as the required paperwork. In June and July, they helped the farmers to fill out the forms and submit them accordingly, along with other documents such as bank account details and identification checks. They continually followed up with the block offices, accompanied by FIG representatives, and assisted officers visiting our farmers' fields to assess the extent of the damage.

AMS impact

The impact of AMS is staggering and has been particularly pertinent during the past two years of the Covid pandemic. Data shows that our farmers are making, on average, 40% additional income following our services, with input costs down by 15% and yields increased by 30%. Farmers have also changed, on average, to using 50% bio-products as opposed to 80% chemical products when we started. Much of the feedback is that families are able to stay together; by generating income from the land, the men do not have to migrate to the cities in search of work. Following lockdown, many men decided not to return to the cities as they saw profits in farming for the first time ever. The farmers are also delighted that once trained they are no longer reliant on Shivia and have obtained life-long skills.

Unlike in PDS where over 90% of our farmers are female, AMS is largely dominated by men, often our PDS farmers' husbands. Whereas 32% of our PDS farmers spend their additional income on educating their children, not a single AMS farmer seems to do this; instead, 60% take more land on lease. The jump from them leasing two bighas (one bigha is c. 1/3 acre) of land when we started to between 3 - 6 bighas of land now has given our farmers real confidence that they can earn a living in the villages rather than migrating to the cities in the hope of finding some unskilled work and sending remittance home. They are also able to lease better quality land closer to home.

Through reporting and video footage from the field staff, we see endless examples of fields where the difference between using bio and chemical pesticides and fertilisers is stark. The team always emphasises how our impact is way beyond the 7,407 farmers we have registered and trained. "Seeing is believing" in the rural areas and thousands of farmers have started copying those on our programme by learning methods of planting seeds, bio-fertilisers, bio-pesticides and finding out about government schemes. This is leading to whole areas transforming their farming techniques.

Our results show that to date we have managed to:

- Reduce input costs by 15%
- Increase yields by 30%
- Profits of 40%
- Soil has, on average, changed to a 50% focus on bio-products as opposed to 80% focus on chemical products when we started
- 60% re-invest in land
- Lease land closer to home
- 10% less migration to the cities
- 5-8% return home to farm

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Awards

We were particularly proud that in March 2022, one of our Agri-management Service Farmer groups at Sundia location received the first prize trophy for being the best group for practicing environmentally friendly farming techniques, using mostly bio inputs as fertilisers and pesticides, as well as earning significantly higher profits compared with other farmers in their area. These farmers received the prize from a government sponsored Television Channel. Further, in a Q&A session where farmers from other districts of Bengal participated, a team of Nirdhan's farmers performed the best in demonstrating their AMS techniques and won another first prize accordingly. This independent recognition for our AMS techniques, training and impact was a great achievement for all in Shivia.

(iii) The Beautypreneur Programme

The idea of the Beautypreneur Programme is to help young women (aged 18-35) who have already been trained as beauticians under SAATH's Beauty and Wellness Vocational Programme to be able to set up small beauty salons or run a door-to-door beauty service. The demand for beauty services throughout India across all sections of society is very high but the women have little knowledge of skills in business, finance, marketing or savings. The women are also trained to train others in beauty to give them additional income streams during the lean season. During this reporting period, we trained 111 young women between from the slum areas of Ahmedabad and Vadodara in Gujarat and Jaipur in Rajasthan so they could create their own livelihoods in a dignified way.

(iv) The Cooks Training Programme

The main objective of the Cooks Training Programme is to train slum residents who are currently house-maids to become home-managers by initially training them to be cooks, significantly increasing their income. Covid has resulted in a large demand for reliable, trust-worthy, hygienic home-cooks and food delivery services especially as middle and upper class families are not going out to eat as much. This is on top of an already rising demand for home-cooks given the increasing number of women going to work, requiring help at home. Shivia and SAATH designed the Cooks Training Pilot together and trained twenty young women to either cook better meals more hygienically or provide a snacks delivery service to existing home-manager clients known to SAATH through their Urmila Home Manager Programme. The training also focuses on the women knowing their rights to ensure they are not exploited or know what to do if they are. The pilot ended in October 2021 and we have expanded the programme to a further 60 women. In total this year, we have trained 25 Cooks. In the expansion phase, we included a module on how to start an enterprise as feedback from the pilot is that the women wanted to run their own business rather than cook for someone else.

(v) Goat Farming Programme

We stopped our Goat Farming Programme last year but many farmers in the tribal areas of West Bengal and Odisha are interested in replicating it. The Programme is particularly aimed at women who cannot lease agricultural land or do not have space to start or expand a poultry enterprise. When we register a farmer for our Goat Farming Programme, as with PDS and AMS, we ask for a small contribution of Rs. 500 (c.£5) towards the costs. After a period of 27 months, the farmer is ready to carry on her enterprise without our help and financial support. She has a herd of about eleven goats with a total value of around Rs. 27,000 (c. £270) and is in a secure position to take on the financial responsibility of her livestock which costs, on average, Rs. 400 (c. £4) per month for vaccines, medicines and insurance. Given we have our Goat Farming Manual documenting our experience and knowledge from when we initiated the pilot in 2016, we may reintroduce the Programme to our communities and others in different parts of West Bengal and India when the future is brighter.

More details about our programmes can be found on our website: www.shivia.com/programmes

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Replicating our Livelihood Programmes

We have been running our agri-related livelihood programmes for over ten years in rural West Bengal. Our data proves how they have positively impacted the lives of thousands of extremely poor families. We spent time during Covid reflecting on Shivia's growth: how do we most effectively expand our impact beyond West Bengal? One option was to start afresh each time we went into a new State, however, this would be time-consuming and costly plus we do not know the culture or communities in these new contexts. We decided instead to identify and partner with local NGOs aligned to our mission and values. They could replicate our tried and tested programmes. These NGOs have the licences to operate, the infrastructure in place, the trust of the communities and the experience to know which of our three programmes could work.

Agri-management Services:

The first organisation we selected was VIEWS, working with the tribal populations in rural Odisha. The tribals are typically the poorest and most neglected people in Indian Society; they belong to the lowest class in the Caste System. Some of the tribal villages do not have electricity and few government programmes reach them. Even where the government has provided solar panels, they are not maintained properly and often do not work. Most of the men migrate to the cities in search of daily wage jobs and come to the villages every few months with whatever they have earned. It is the women who take charge of the agricultural fields as well as look after the home, children and in laws. These farmers hardly have any assets in their house and the schools are far from the villages. We decided with VIEWS to first replicate our Agri-management Services Programme with tribal populations to teach them affordable and environmentally friendly farming techniques that have been so transformative to the farmers in neighbouring Bengal. We put in place a plan to train 400 farmers in 25 villages over a two-year period.

We kicked off the partnership in October 2021 and the uptake of the Programme has been most encouraging. We recruited a Field Supervisor and two Livelihood Service Providers who have completed the baseline surveys and Social Impact Assessments and selected the 400 farmers. They have conducted soil tests, provided them with buckets and rings and trained them on preparing bio pesticides and bio fertilisers by using cow dung, cow urine, neem leaves, jaggery and other natural produce found at home. This is instead of buying expensive chemical products in the local markets. The farmers have started using their bio pesticides and bio fertilisers in the fields and have already benefitted from reduced costs of production. The farmers have also been provided with nine types of seeds for their kitchen gardens including tomatoes, chillies, brinjal and radishes. This means they can grow basic vegetables in their backyard instead of buying them from the market. They can consume their own produce as well as sell any surpluses.

Initial challenges included the baseline survey taking a little longer to complete due to Covid restrictions, the farmers being hesitant to pay the initial Rs. 100 registration fee and delays to the soil testing kits arriving. However, overall, it is going to plan and we are delighted by the progress.

A highlight of the initial stages was the three-day exposure visit to see Nirdhan's Agri-management Services Programme in West Bengal which we first introduced in 2014. This was for the three new team members at VIEWS (Field Supervisor and two Livelihood Service Providers) recruited by Joe Rao, our Lead Consultant in India, and Bheema Rao, the Founder of VIEWS. The team and farmers underwent both theoretical and practical training on how to conduct soil testing, prepare bio pesticides and bio fertilisers and they also interacted with our Bengal farmers to understand about disease identification and treatment. Most importantly, they heard the inspirational life-changing stories from our farmers in Bengal whose lives have changed dramatically; they returned to Odisha inspired and enthused to replicate the programme.

Poultry Development Services:

We have been running Poultry Development Services (PDS) for over ten years now in West Bengal and our data shows how over 15,471 women have lifted their families out of poverty and provided better futures for themselves and their children. As part of our expansion, this year we identified two excellent NGO partners in the neighbouring state of Odisha, DSS and NIRMAN, to replicate PDS for the first time beyond Bengal. Both DSS and NIRMAN work with the poorest tribal populations in rural Odisha who are at bottom of the pyramid and typically the most neglected in society. Both organisations believe that our PDS Programme will make a hugely positive difference to these people, just as it did when we started in Bengal.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

We have put in place a plan with DSS and NIRMAN to each train 200 farmers in Poultry Development Services over a three-year period so the farmers can start with the Individual Model, graduate into the Group Model and then become independent, either with their own poultry enterprises or with the skills and confidence to start another enterprise altogether.

We have completed all the due diligence on DSS and NIRMAN, satisfied our check-list criteria in our PDS manual and signed the collaboration agreements. We have also tweaked the model somewhat to suit the local contexts; the tribals simply cannot afford the Rs. 450 contribution to the toolkits as in West Bengal and so we have adjusted this to Rs. 200. We hope this will ensure they turn up for training and take pride in their growing birds.

We will kick off the replications on 1st April 2022.

PUBLIC BENEFIT

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing Shivia's aims and objectives and in planning future activities. In particular, the Trustees have considered how planned activities will contribute to the Charity's aims and objectives.

Our top ten achievements and highlights in the year under review were:

1. Closing Familia location: Our mission is to work with the poorest of the poor. When we started PDS at our first location, Familia, there were thousands of families that were living in extreme poverty. Over the last ten years, the area has benefitted from its proximity to Kolkata and the increased prosperity in the nearby satellite towns of Kanchrapara and Kalyani. This, combined with our PDS, AMS and Goat Farming Programmes, has meant that there are few families left in the area who are deemed to be at the bottom of the pyramid. Through PDS alone we have helped 7,804 families lift themselves out of poverty at Familia location. We therefore took the decision to phase out this location over the course of the year and worked with our final 158 farmers; 110 became independent with poultry farming as their primary source of income. We have achieved what we set out to do and have serviced the very poor who now have life-long skills or sustainable enterprises which they can operate without our assistance. This is something we are very proud of.

2. Opening Chhatna location: During the year, we spent time researching our new location, Chhatna, which is 230 Kms northwest of Kolkata in the District of Bankura and home to thousands of very poor families. The location satisfies all the criteria on our check-list in our PDS manual. We selected the local welfare organisation to base ourselves at, Sangat Samata Bad Samata Yog Ashram, which has been working in those communities since 1989. Our Field Supervisor, Nrushingha Jena, from Familia location will relocate to Chhatna. In February 2022, the five Livelihood Service Providers were interviewed and selected by Chandrani and Nrushingha; they are all from the local villages so know the culture, speak the local dialect and can identify the poorest families with the help of our Social Impact Assessments. They will be trained by LSPs at our other locations and the first few farmers will be taken on exposure visits to see and hear at first hand the benefits of PDS from some of our existing farmers.

3. Poultry Development Services: We distributed 13,259 poultry toolkits to 650 existing farmers and 664 new farmers bringing the total farmers we have helped to 15,471. One of our greatest moments in the year - or in the last decade - is that in July we distributed our one millionth chick! We formed 27 groups comprising 585 members and now 1,348 of our farmers operate successful poultry enterprises completely independently of us. This proves the true sustainability of our approach that we - and others in the sector - strive to achieve. During the year many of the women chose to spend their additional income on data for their mobile phones so that their children could access online learning; without this it is likely they would have dropped out of formal education altogether.

4. Agri-management Services: We registered 1,708 new farmers and continued supporting 1,778 existing farmers from last year, resulting in a portfolio of 7,407 farmers organised into 102 Farmer Interest Groups. We made 1,693 links to Government of India farming initiatives or compensation schemes. This was particularly beneficial to our farmers whose crops and livelihoods were damaged by the devastating Cyclone Yaas that struck Bengal in May 2021.

5. Our first AMS replication: We partnered with the organisation VIEWS in Odisha and in October kicked off our first AMS replication for 400 farmers. One of the highlights of the year was when three field staff and seven farmers visited Nirdhan from Odisha to undergo theoretical and practical training as well as interact with our farmers in Bengal on how AMS has positively impacted and changed their lives.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

6. Our first PDS replications: We partnered with DSS and NIRMAN in Odisha to replicate Poultry Development Services for the first time outside of West Bengal, each helping 200 farmers. With all the due diligence complete, FCRA licences renewed to receive foreign funds and collaboration agreements signed, we are good to go!

7. Fundraising: Despite the concerning fundraising landscape, we raised £340,271 to support our annual plan and budget including £53,293 of invaluable pro-bono support especially around our policies, collaboration agreements and re-branding.

8. Key appointments: Vin Murria took over the role of Patron and Nick Jenkins, who has been our Patron for seven years, become one of our valued Ambassadors. Dr Malav Shroff and Olly joined the Board of Directors of Shivia Livelihoods Foundation.

9. New ways of working: Many of our fundraising events and planned field trips were - and continue to be - postponed or cancelled. We held online zoom calls presenting our Annual Review and our virtual field trip to West Bengal and Odisha was undoubtedly a highlight of the year enabling friends to engage with our field staff and farmers 5,000 miles away through simple smart phones.

10. Awards: In West Bengal, our AMS farmers received a State TV award recognising their environmentally friendly and affordable farming techniques. This was a great moment for them and the whole team at Nirdhan. In the UK, we were shortlisted for the Third Sector award, 'Small Charity, Big Achiever'; even though we did not win, it was great to be on the list and at the ceremony in person.

FINANCIAL REVIEW

Financial position

Results of the year ended 31st March 2022 are shown in the Statement of Financial Activities on page 15. The financial statements should be read in conjunction with their related notes, which appear on pages 18 to 25.

In summary, the Charity's income for the period was £393,566 details of which are shown in the income and expenditure account on page 15.

Income received, which has been restricted by the donor to a specific fund, is only used in that fund and a detailed breakdown of what the donation can be used for is sent with every remittance to India.

£91,725 was sent to Nirdhan to support the organisation and implementation of PDS and AMS; £32,014 was sent to SAATH to support the Beautypreneur Programme, the Cooks Training Programme and SAATH's Covid relief effort. £13,595 was sent to VIEWS for the AMS replication and £7,316 was sent to DSS for the PDS replication.

The Board's Reserves Policy is to hold reserves equivalent to nine months core costs of Shivia and Shivia Livelihoods Foundation as well as six months of the Nirdhan's programme costs that Shivia is funding. This means that the Charity needs to hold reserves of at least £157,500 for 2022-23.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is limited by guarantee, the governing document being its Memorandum and Articles of Association, as amended by special resolution dated 16 October 2008. Membership, which is limited to the subscribers to the Memorandum of Association and to the Trustees, is not transferable. The liability of each member in the event of the dissolution of the Company is limited to £10.

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new Trustees

The Trustees may appoint additional Trustees or to fill a casual vacancy; such appointees must retire at the next Annual General Meeting but may offer themselves for re-election. The Board, which must have at least three members, provides governance and oversight; it meets four times a year and holds interim telephone conferences, strategy and sub-committees throughout the rest of the year.

Dr. Hilton is the Chairman of the Board; Mr. Neslen is the Vice Chairman of the Board; Ms. Belcher is the Chief Executive Officer and Mr. Langridge is the Company Secretary and Chief Financial Officer. The Remuneration Committee comprises Messrs. Hilton and Neslen.

At the forthcoming Annual General Meeting, Ms. Sudeshna Mukherjee will resign as a Trustee and offers herself for re-election.

Management

The management team comprises Ms. Belcher, Chief Executive Officer, Mr. Langridge, Chief Financial Officer and Ms. Victoria Denison, UK Operations Manager, both of whom report to Ms. Belcher.

Ms. Belcher, who is in charge of the day-to-day running of the Company, planning, fund-raising and the management of risk, reports to the Board of Trustees.

The Company, with the authorisation of the Charity Commission under section 26 of the Charities Act 1993, pays Ms. Belcher a salary of £47,000, effective from May 2021 when she received a pay rise.

Mr. Langridge, who works on a voluntary basis, assists Ms. Belcher with planning and organisation. He is responsible for the finance functions and advises the Board on matters of governance.

Ms. Denison, UK Operations Manager, who works on a part time basis, is responsible for the day-to-day administrative matters, event organisation, helping with donor applications, donor relations and reports and assisting Ms. Belcher with representing Shivia. Ms. Denison is paid a salary of £18,200.

Shivia enjoys generous support from a number of friends and advisers (legal, website, office space, data management system) as well as volunteers who help with specific purposes, such as events. The total value of probono services for the year was £53,293.

Facilities

The Company's registered office is c/o EFG Private Bank Ltd, Leconfield House, Curzon Street, London W1J 5JB, a donated service for which it is most grateful.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6596925 (England and Wales)

Registered Charity number

01126444

Registered office

c/o EFG Private Bank Ltd
Leconfield House
Curzon Street
London
W1J 5JB

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Trustees

Dr Yasmine Hilton	Non-executive Chairman of the Board
Mr Tim Neslen	Non-executive Vice-Chairman of the Board
Ms Olivia Belcher (Donnelly)	Chief Executive Officer
Mr Christopher Langridge	Chief Financial Officer
Mr Narind Singh	Non-executive
Ms Sudeshna Mukherjee	Non-executive
Mr David Waring	Non-executive
Mr Shailendra Patel	Non-executive

Company Secretary

Christopher Langridge

Independent Examiner

Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey GU9 8HT

Legal Advisers

Clifford Chance LLP
10 Upper Bank Street
London E14 5JJ

Bankers

HSBC Bank
129 New Bond Street
London W1S 1EA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Shivia for the purposes of company law) present their Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of Trustees on 16th June 2022 and signed on its behalf by:



.....
Christopher Langridge - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHIVIA**

Independent examiner's report to the Trustees of Shivia ('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.

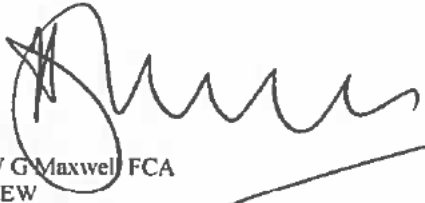
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 with 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.



H W G Maxwell FCA
ICAEW
Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

Date: 29th June 2022

SHIVIA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	256,872	70,867	327,739	392,467
Fundraising activities	3	28,131	37,666	65,797	67,337
Investment income	4	30	-	30	115
Total		285,033	108,533	393,566	459,919
EXPENDITURE ON					
Costs of Fundraising	5	21,670	-	21,670	19,911
Charitable activities					
Charitable Activities	6	138,691	52,925	191,616	113,954
Governance costs		85,704	-	85,704	171,625
Total		246,065	52,925	298,990	305,490
NET INCOME					
		38,968	55,608	94,576	154,429
Transfers between funds	15	(32,362)	32,362	-	-
Net movement in funds		6,606	87,970	94,576	154,429
RECONCILIATION OF FUNDS					
Total funds brought forward		279,906	98,393	378,299	223,870
TOTAL FUNDS CARRIED FORWARD		<u>286,512</u>	<u>186,363</u>	<u>472,875</u>	<u>378,299</u>

The notes form part of these financial statements

SHIVIA

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	1,044	-	1,044	1,424
CURRENT ASSETS					
Debtors	13	3,222	-	3,222	695
Cash at bank		<u>284,851</u>	<u>186,363</u>	<u>471,214</u>	<u>378,830</u>
		288,073	186,363	474,436	379,525
CREDITORS					
Amounts falling due within one year	14	(2,605)	-	(2,605)	(2,650)
		<u>285,468</u>	<u>186,363</u>	<u>471,831</u>	<u>376,875</u>
NET CURRENT ASSETS					
		286,512	186,363	472,875	378,299
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>286,512</u>	<u>186,363</u>	<u>472,875</u>	<u>378,299</u>
NET ASSETS					
		<u>286,512</u>	<u>186,363</u>	<u>472,875</u>	<u>378,299</u>
FUNDS	15				
Unrestricted funds				286,512	279,906
Restricted funds				<u>186,363</u>	<u>98,393</u>
TOTAL FUNDS				<u>472,875</u>	<u>378,299</u>

The charitable 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 Trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The notes form part of these financial statements

SHIVIA

BALANCE SHEET - continued
31 MARCH 2022

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 16th June 2022 and were signed on its behalf by:



Yasmine Hilton - Trustee



Olivia Belcher - Trustee

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs are allocated based on time spend on an activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	265,305	249,434
Gift aid	9,141	-
Donated services and facilities	<u>53,293</u>	<u>143,033</u>
	<u>327,739</u>	<u>392,467</u>

SHIVIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. FUNDRAISING ACTIVITIES

	2022	2021
	£	£
Events Income	<u>65,797</u>	<u>67,337</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>30</u>	<u>115</u>

5. COSTS OF FUNDRAISING

Raising donations and legacies

	2022	2021
	£	£
CEO's remuneration etc	5,662	5,453
Staff costs	11,989	11,456
Telephone	1,134	1,240
Event costs	1,602	754
Promotional material	268	1,800
Travel & Subsistence - UK	259	169
Travel & Subsistence- Overseas	-	(961)
Support costs	<u>756</u>	<u>-</u>
	<u>21,670</u>	<u>19,911</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	191,616	-	191,616
Governance costs	<u>-</u>	<u>85,704</u>	<u>85,704</u>
	<u>191,616</u>	<u>85,704</u>	<u>277,320</u>

Administration costs include pro bono services of £53,293 received towards the legal review of our operating policies, development of our database and towards office costs.

The Chairman and the Trustees are grateful for this support and expressed their thanks for these services.

During the year the charity spent Direct Grant expenditure of £144,650 by organisation and programme as follows:

Nirdhan £91,725, of which £64,062 was for Poultry Development services, £23,121 was for Agri-management Services and £4,542 was for the General Fund.

SAATH £32,014 of which £20,813 was for the Beautypreneur Programme, £10,678 was for the Cooks Training Programme and £523 was for Covid relief work.

VIEWS £13,595 on AMS Replication.

DSS £7,316 on PDS Replication.

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

7. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
		£	
Raising donations and legacies	756	-	756
Governance costs	<u>84,234</u>	<u>1,470</u>	<u>85,704</u>
	<u>84,990</u>	<u>1,470</u>	<u>86,460</u>

8. NET INCOME/(EXPENDITURE)

The Board closely monitors and controls administration and governance costs. In 2022, governance and administration costs were £85,704, which includes pro bono services of £53,293 (2021: £171,625 which included pro bono services received of £143,033).

9. TRUSTEES' REMUNERATION AND BENEFITS

	2022	2021
	£	£
CEO's salary	<u>51,470</u>	<u>49,569</u>

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	<u>71,451</u>	<u>68,663</u>
	<u>71,451</u>	<u>68,663</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	1	1
Charitable Activities	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Our employee who carries out the administrative role works part time.

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	385,558	6,909	392,467
Fundraising activities	11,335	56,002	67,337
Investment income	<u>115</u>	<u>-</u>	<u>115</u>
Total	397,008	62,911	459,919
EXPENDITURE ON			
Costs of Fundraising	18,111	1,800	19,911
Charitable activities			
Charitable activities	63,954	50,000	113,954
Governance costs	171,591	34	171,625
	<u> </u>	<u> </u>	<u> </u>
Total	253,656	51,834	305,490
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	143,352	11,077	154,429
Transfers between funds	<u>(52,534)</u>	<u>52,534</u>	<u>-</u>
Net movement in funds	90,818	63,611	154,429
RECONCILIATION OF FUNDS			
Total funds brought forward	189,088	34,782	223,870
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>279,906</u>	<u>98,393</u>	<u>378,299</u>

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2021 and 31 March 2022	<u>5,840</u>
DEPRECIATION	
At 1 April 2021	4,416
Charge for year	<u>380</u>
At 31 March 2022	<u>4,796</u>
NET BOOK VALUE	
At 31 March 2022	<u>1,044</u>
At 31 March 2021	<u>1,424</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	<u>3,222</u>	<u>695</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	126	126
Accrued expenses	<u>2,479</u>	<u>2,524</u>
	<u>2,605</u>	<u>2,650</u>

15. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	279,906	38,968	(32,362)	286,512
Restricted funds				
Poultry Development Services	82,393	88,595	-	170,988
Agri-management Services	13,000	(13,595)	13,595	13,000
SAATH Cooks Training Programme	<u>3,000</u>	<u>(19,392)</u>	<u>18,767</u>	<u>2,375</u>
	<u>98,393</u>	<u>55,608</u>	<u>32,362</u>	<u>186,363</u>
TOTAL FUNDS	<u>378,299</u>	<u>94,576</u>	<u>-</u>	<u>472,875</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	285,033	(246,065)	38,968
Restricted funds			
Poultry Development Services	95,911	(7,316)	88,595
Agri-management Services	-	(13,595)	(13,595)
SAATH Cooks Training Programme	<u>12,622</u>	<u>(32,014)</u>	<u>(19,392)</u>
	<u>108,533</u>	<u>(52,925)</u>	<u>55,608</u>
TOTAL FUNDS	<u>393,566</u>	<u>(298,990)</u>	<u>94,576</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	189,088	143,352	(52,534)	279,906
Restricted funds				
Nirdhan General Fund	-	(50,034)	50,034	-
Poultry Development Services	13,782	58,111	10,500	82,393
Fish Farming	8,000	-	(8,000)	-
Agri-management Services	13,000	-	-	13,000
SAATH Cooks Training Programme	-	3,000	-	3,000
	<u>34,782</u>	<u>11,077</u>	<u>52,534</u>	<u>98,393</u>
TOTAL FUNDS	<u>223,870</u>	<u>154,429</u>	<u>-</u>	<u>378,299</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	397,008	(253,656)	143,352
Restricted funds			
Nirdhan General Fund	-	(50,034)	(50,034)
Poultry Development Services	59,911	(1,800)	58,111
SAATH Cooks Training Programme	3,000	-	3,000
	<u>62,911</u>	<u>(51,834)</u>	<u>11,077</u>
TOTAL FUNDS	<u>459,919</u>	<u>(305,490)</u>	<u>154,429</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	189,088	182,320	(84,896)	286,512
Restricted funds				
Nirdhan General Fund	-	(50,034)	50,034	-
Poultry Development Services	13,782	146,706	10,500	170,988
Fish Farming	8,000	-	(8,000)	-
Agri-management Services	13,000	(13,595)	13,595	13,000
SAATH Cooks Training Programme	-	<u>(16,392)</u>	<u>18,767</u>	<u>2,375</u>
	<u>34,782</u>	<u>66,685</u>	<u>84,896</u>	<u>186,363</u>
TOTAL FUNDS	<u>223,870</u>	<u>249,005</u>	<u>-</u>	<u>472,875</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	682,041	(499,721)	182,320
Restricted funds			
Nirdhan General Fund	-	(50,034)	(50,034)
Poultry Development Services	155,822	(9,116)	146,706
Agri-management Services	-	(13,595)	(13,595)
SAATH Cooks Training Programme	<u>15,622</u>	<u>(32,014)</u>	<u>(16,392)</u>
	<u>171,444</u>	<u>(104,759)</u>	<u>66,685</u>
TOTAL FUNDS	<u>853,485</u>	<u>(604,480)</u>	<u>249,005</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

SHIVIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

17. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees.

SHIVIA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	265,305	249,434
Gift aid	9,141	-
Donated services and facilities	<u>53,293</u>	<u>143,033</u>
	327,739	392,467
Fundraising activities		
Events Income	65,797	67,337
Investment income		
Deposit account interest	<u>30</u>	<u>115</u>
Total incoming resources	393,566	459,919
EXPENDITURE		
Raising donations and legacies		
CEO's salary	5,662	5,453
Wages	11,989	11,456
Telephone	1,134	1,240
Event costs	1,602	754
Promotional material	268	1,800
Travel & Subsistence - UK	259	169
Travel & Subsistence- Overseas	<u>-</u>	<u>(961)</u>
	20,914	19,911
Charitable activities		
CEO's salary	27,794	26,767
Wages	3,996	3,819
Travel & Subsistence- UK	86	56
Travel & Subsistence	-	(320)
Consultancy services	15,090	5,418
Direct grant expenditure	<u>144,650</u>	<u>77,801</u>
	191,616	113,541
Support costs		
Management		
CEO's salary	18,014	17,349
Wages	3,996	3,819
Insurance	1,425	1,359
Telephone	756	827
Legal & professional fees	50,418	138,358
Travel & subsistence	86	(264)
Carried forward	<u>74,695</u>	<u>161,448</u>

This page does not form part of the statutory financial statements

SHIVIA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	£
Management		
Brought forward	74,695	161,448
Office expenses	4,368	3,802
Conferences, journals & subs	350	400
Accountancy	4,646	4,167
Bank charges	551	371
Depreciation of tangible and heritage assets	<u>380</u>	<u>380</u>
	84,990	170,568
 Governance costs		
Examiners' remuneration	<u>1,470</u>	<u>1,470</u>
 Total resources expended	<u>298,990</u>	<u>305,490</u>
 Net income	<u><u>94,576</u></u>	<u><u>154,429</u></u>

This page does not form part of the statutory financial statements

SHIVIA

England & Wales - Charity number 1126444

Accounts

REGISTERED COMPANY NUMBER: 6596925 (England and Wales)
REGISTERED CHARITY NUMBER: 01126444

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

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FOR THE YEAR ENDED 31 MARCH 2021**

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SHIVIA

**SHIVIA
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

As I write, India appears to be emerging from the devastating surge of Covid which put the country at the epicentre of the global pandemic, reaching over 400,000 positive cases per day and untold deaths. We started the year with India in a national lockdown and ended it with the heart-breaking news of people dying on the streets due to a lack of oxygen, hospital beds and vaccines. There were also worrying reports that Covid had reached the villages where our staff and farmers were falling sick. Words cannot describe the devastating effect the pandemic has had and continues to have on the poorest people in the country. The demand for our services has never felt more acute and we have never been more determined to help.

Despite the bleak outlook at the beginning of the year, 2020 was in many ways a remarkable one for Shivia. We took the opportunity to reflect – to rethink our strategy, working practices, strengths and risks. The Board met virtually on a regular basis to prepare for a potentially poor fundraising year. We changed our business plan to protect and support existing beneficiaries in our Poultry Programme as a priority. We decided to close our Goat Farming Programme at the end of the year once all these farmers were independent. We recognised our over-reliance on Nirdhan (single NGO in one state) for our entire operations. We therefore decided to diversify and have now partnered with the NGO SAATH, who we had worked with at the start of Shivia's journey and have maintained a strong relationship with since. We support their Beautypreneur Programme and are piloting a Cook Training Programme to help poor women from slums to earn an income with dignity.

Having changed our business model, we appointed Joe Rao to become Shivia's Lead Consultant in India. He is now responsible for overseeing all our existing operations in India as well as looking to expand our footprint through new NGOs that share our values. We aim to replicate our tried and tested programmes in other impoverished states without the costs and bureaucracy of setting up new organisations ourselves. We have also set up Shivia Livelihoods Foundation in Mumbai to raise funds as well as help identify the new NGOs to work with. Risks associated with the ever-tightening changes to India's Foreign Contribution Regulation Act highlighted the need to set up a fundraising arm in India to raise money for India. Finally, we took the opportunity to update our Policy Handbook to reflect the many changes to ensure it remains relevant and fit for purpose.

As we have adapted to the challenging and ever-changing landscape it became clear to us that we should also review our core values – those that underpin our key decisions. We sought input from a few beneficiaries, partner NGOs, supporters, the Board and staff and these four stood out for us all: Beneficiaries First, Fostering Independence, Integrity and Determination. I hope they resonate with you too.

Despite a turbulent and tragic year in many respects, I am immensely proud of Shivia's achievements. For that I must thank Olly and Victoria for their dedication and determination, my fellow trustees for their time and thoughtfulness; they have gone well beyond the usual role of a trustee and our amazing colleagues in India. Let me close by thanking you for your steadfast support and continued donations that have been so vital to sustaining our programmes. I am confident that we will weather this storm together and emerge stronger, able to provide many more livelihood opportunities for those in India who have never needed our help more.



Yasmine Hilton

**CHIEF EXECUTIVE OFFICER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The past year has been quite extraordinary for our team and farmers in West Bengal and highlights just how hard it is to earn a living against a backdrop of demonstrations, natural disasters and then Covid. I find it mind-boggling to comprehend how much people can take yet remarkable to watch and hear our farmers' determination and resilience to bounce back. This makes all of us at Shivia even more determined to fulfil our mission to **empower the poorest to create livelihoods, boost income and inspire permanent change.**

In West Bengal, the lockdowns started on 24th March 2020; the rules were extremely strict which made it impossible for Nirdhan's¹ field team to move around in the villages, and hence we could not distribute any toolkits in our Poultry Programme nor enroll any farmers into our Agri-management Services Programme. On 20th May 2020, West Bengal was hit by Super Cyclone Amphan; all five of our locations suffered from the destruction and many of our farmers' houses' roofs were blown away, crops destroyed and livestock killed. At the end of the year, there were the highly contested elections in West Bengal whereby heated rallies meant farmers and staff could not move around easily. Despite these challenges, I am pleased to report that we have distributed 11,606 toolkits to 1,342 existing farmers and enrolled 1,778 new farmers in our AMS Programme. We have also made 465 farmers independent of us in our Poultry Programme which was a priority set at the beginning of the year by the UK Board. The Nirdhan field team worked extremely hard to ensure that the toolkits and training were delivered to the farmers as usual despite the logistical challenges of restrictions and social distancing practices. We also provided the field team with PPE kits including face masks, gloves, hand sanitisers; their safety was paramount as well as setting an example to villagers who did not necessarily follow Covid practices being put in place. When the team could not distribute toolkits and provide training, we gained permission for them to move around and help with the Government's efforts to distribute Covid and non-Covid products such as rice and dal to the village people. We also trained local village ladies to make masks for both an income and to distribute to the villagers.

2020-21 was the final year for the Goat Programme due to concerns over the fundraising landscape. The decision was made to focus on our core programmes to take forward with Nirdhan. We documented all our knowledge and experience from 2016 into a manual so that we can reintroduce the Programme in future either in West Bengal or elsewhere. We spent the year phasing out the Programme so that all current 341 goat farmers completed their cycle of training and were able to operate independently with herd sizes of 8-10 goats. Sadly, five Goat LSPs were made redundant but when we expand again in future, our hope is that they can rejoin the Nirdhan team as they have prior experience in Poultry and agriculture too.

Since October, we have also worked with SAATH to train 180 beauticians across Gujarat and Rajasthan and we piloted a Cooks Programme for twenty young girls in Gujarat so they can earn a livelihood with dignity. Shivia had worked with SAATH previously in 2010 to support their Microfinance Programme and in 2012-12 to train plumbers, masons, electricians and carpenters to improve their livelihood and earning opportunities. By the end of the financial year, SAATH had trained 122 beauticians and five Cooks.

To oversee all of Shivia's programmes, we transferred Joe Rao from General Manager at Nirdhan to be Shivia's Lead Consultant in India. Joe spent time travelling to the programmes in Bengal as well as to Gujarat and Rajasthan where he opened the Cooks Training Centre. Joe also spent time researching NGOs which are focused on working with very poor families in the livelihoods space; he travelled to the neighbouring State of Odisha to meet some and once it is possible, he will visit some more who may be interested in replicating our tried and tested models from Bengal. In some of these tribal areas, the families are extremely poor and we are confident that our programmes will make a huge difference to their lives, even if we tweak them somewhat to suit local contexts.

Overall, it was a challenging year operationally but despite all the hurdles that stood in our way, we were able to help thousands of individuals and families during these hard times. We were all struck by how many of the women in our Poultry Programme used their income to top up mobile phones so their children could access home-learning; with education being the greatest aspiration for most yet schools shut, without our programme, thousands of children would simply have dropped out of school.

¹ Shivia set up Nirdhan Development and Microfinance (Nirdhan) in 2011 as a Section 8 Company to implement our operations in West Bengal. Nirdhan is governed by an independent Board of Directors.

SHIVIA

On the funding side, at the beginning of the year, we were concerned about the fundraising landscape that lay ahead and revised our plan and budget from £300,000 down to £202,000 accordingly. All our major annual events were cancelled but we embraced technology and adapted to new ways of working from home as well as taking people at home to the villages of West Bengal through our online zooms and first ever virtual field trips. We were also part of two successful online campaigns, the Big Give Christmas Challenge and Advent of Change. As a result, we raised £316,886 plus pro bono support to the value of £143,033. We are extremely grateful to all our supporters who stood by us, stepped in without being asked and helped us to raise this amount. The pro bono support has been particularly important as we required much legal advice to put in place our new plans, set up Shivia Livelihoods Foundation in Mumbai and contract Joe Rao as our Lead Consultant in India.

As we look ahead, we will continue to do everything we can to live by our values to put our beneficiaries first in all decisions we make by listening to them and responding to their needs following the devastation this last year has brought them. We will do our best to ensure all beneficiaries we work with get back on their two feet and are able to run independent enterprises. Finally, we will always act with integrity and determination to overcome any challenge and raise the funds required to help our beneficiaries deal with the personal tragedies and hardships that they have experienced. Our plan this year is to raise £400,000 to support Nirdhan and our farmers through the Poultry Development Services (PDS) and Agri-management Services (AMS) Programmes, SAATH with the Beautypreneur and Cook Programmes, another one or two NGOs in the neighbouring State of Odisha to replicate our PDS and AMS programmes and to continue to build our reserves.

Even though the last year has had its moments for us all, I am so grateful to our beneficiaries for inspiring us every day to do better, to my Board for stepping up and being there every step of the way, to Victoria who responded so well to new ways of working, to the Nirdhan team in Bengal who have gone above and beyond with their Covid relief efforts as well as performing their usual services in unprecedented conditions, to the SAATH team for their excellent partnership and to Khursheed Khurody and Ursula Thakkar for being the Co-Founding Directors of Shivia Livelihoods Foundation so we are well positioned to raise funds in India when possible. My greatest thanks, however, go to our friends and donors for their unwavering support, friendship, guidance and generosity of spirit. It is the combined effort from our beneficiaries, trustees, staff, donors, advisors, friends and partners that enables us to achieve our mission.



Olivia Belcher

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of the 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).

OBJECTIVES AND ACTIVITIES

Aims and objectives

The Charity's objectives are the creation of sustainable livelihoods in areas of social and economic deprivation in India by the provision of toolkits, financial and technical assistance and the advancement of education and training.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The Trustees consider that the Charity's activities reflect our aims and objectives, and that they are designed to provide accessible services and activities that benefit the appropriate sector of the very poor of India.

In addition to the objectives, the Charity's overall mission is to create livelihoods, boost income and inspire permanent change. Its four core values which underpin all decisions are: Beneficiaries First, Fostering Independence, Integrity and Determination.

Our Livelihood Programmes

Shivia has its operations in the Indian states of West Bengal, Gujarat and Rajasthan. In West Bengal, our implementing partner is Nirdhan Development and Microfinance ("Nirdhan"), a Section 8 Company which we set up in 2011 to deliver our core programmes: Poultry Development Services, Agri-management Services and Goat Farming. In Gujarat and Rajasthan, our implementing partner is SAATH, a Charitable Trust, who we have had a long-standing relationship with since 2010. We partnered with SAATH again in October 2020 to support their Beautypreneur Programme and pilot their Cooks Training Programme.

In October 2010, we incorporated Shivia Livelihoods Foundation (SLF), a Section 8 Company, in Mumbai to raise funds in India and to help identify livelihood focused NGOs which can replicate our tried and tested programmes in West Bengal elsewhere in India where there is a need.

(i) Poultry Development Services (PDS)

PDS is our flagship programme which we launched in 2011 and is directly aligned to several of the Sustainable Development Goals with a particular focus on 5 and 8, gender equality and decent work and economic growth. PDS provides the tools and training – "the toolkit" – for families living in poverty, especially women, to start an enterprise from home by raising chickens and selling the produce. For the first two years, the families receive one to one support by our Livelihood Service Providers (LSPs) in what we term "the Individual Model"; farmers receive the toolkits to their doorstep and the LSPs provide the excellent service and hand-holding they need to have the confidence to start and run a backyard poultry enterprise. When they are ready, the LSPs help the farmers to form groups under what we term "the Group Model" so that over time they can procure the toolkit parts on their own and operate their poultry enterprises without our intervention.

Our superb training is reflected in the mortality rates of the chicks declining every year from 30% in our first year of operations to less than 2% consistently for the past five years. We train our farmers in how to build a coop relevant to their house and plot, how to vaccinate and medicate the chicks, how to feed the chicks cheaply but well and how to look after them especially given the dramatic changes in climate from the very hot summers to the cold winters and then the rainy monsoon season in between. We also train them in how to save, grow their enterprises or invest their additional income into other enterprises. As farmers transition into the Group Model, we train them in how to be part of a group, how to deal directly with suppliers, how to collect their toolkit parts from central points and how to grow their enterprises through, for example, building more permanent coops.

Cyclone Amphan, the most devastating cyclone in over a century, hit West Bengal on 20th May and many of our farmers' chicken coops were heavily damaged. An incredible result is that no mortality of chickens or ducks was reported due to the Cyclone. This is because the farmers moved their chicks inside and many of the chicken coops were empty or filled with very few birds due to the lack of distributions in March and April. They had sold most of their previous flocks in February, March and April during the initial spread of Covid. It was remarkable how quickly our farmers rebuilt or repaired their coops utilising wood from the uprooted trees, branches, twigs, leaves and bamboo; all free natural resources. Farmers commented over and over that our LSPs were instrumental in reducing the impact by giving them warning that the Cyclone was coming and advice to them after when rebuilding the coops.

PDS and Covid

This is our tenth year of running PDS and never have we felt the programme has been more important than helping to get our farmer communities back on their two feet after the first Covid lockdown in March – May 2020 as well as following the devastating Cyclone Amphan also in May. Many migrant labourers returned to the villages during lockdown and the families relied solely on their PDS income. Initially, the impact of Covid was very worrying for PDS as “fake news” spread fast on social media saying that animals and chickens were spreading the coronavirus; video clips went viral of farmers in other states burying chickens alive because they felt they were infected with the virus. We deployed our LSPs quickly to educate our beneficiaries that this was simply not true and to spread these messages further into the communities. The rumours, combined with the lockdown restrictions, meant there were only toolkit distributions for the first half of March and no distributions at all in April. In May, we were given permissions for our LSPs to move around. Following this, farmers registered for new PDS toolkits; they no longer believed the rumours and many had no other forms of livelihood since their husbands and sons had returned to the villages from the cities. After Covid broke out we held several board calls to re-look at our annual plan and devise several key principles to best protect our beneficiaries and staff. We were unsure about the fundraising landscape and also about when our staff would be able to resume normal services. We decided to only support our existing PDS farmers to complete their journey out of poverty before enrolling new ones onto the programme; to achieve this we focused on the Group Model to make those farmers independent of us. Finally, we put the opening of our sixth location on hold despite months of research to find one that satisfied our “new location” criteria. We had to make tough decisions too – to service fewer farmers, we required fewer field staff. We let go of four PDS LSPs and operated for the year with a team of 22 staff: five field supervisors and 17 LSPs. Of these, seven have continued to deliver the Individual Model and ten have transitioned into delivering the Group Model.

Progress 2011-2021

Since 2011, we have distributed 97,733 toolkits to a total of 14,807 families across 1,348 villages of West Bengal. For the year under review, we distributed 11,606 toolkits to 1,342 farmers already on the programme. We distributed fewer toolkits than in the previous three years due to no distributions at all during the first lockdown and our focus on both forming groups and facilitating other farmers to graduate from our programme.

Graduating from the Group Model to independence has been our greatest success to date in Poultry Development Services. During the year we formed 17 groups comprising 428 members. We are delighted that 945 of our farmers are now operating completely independently of us, sourcing the chicks, feed, vaccinations and medications on their own. This year 465 of those became independent often with enterprises of over 250 birds. Behind the scenes, we continued to check that the suppliers were providing the farmers with good quality chicks, on time and at the same competitive prices.

Contributing towards financial sustainability:

In the individual model, our farmers contribute the equivalent of £5 towards each toolkit whereby the actual cost is £15. This is the level they can afford or are able to find from family and friends rather than going to money lenders. Contributing towards the toolkits means they have a sense of ownership, turn up for training and look after their birds with pride. It also contributes to the financial sustainability of Shivia enabling us to distribute more toolkits. In the last year, we recovered less from farmers as we distributed less toolkits due to Covid. We also focused more on the Group Model where farmers contribute c. £3.50 per toolkit. During the first lockdown, the supplier Kegg, reduced the price of day old chicks and so we were able to reduce the price of toolkits accordingly during that period.

Impact and a path towards permanent change: Farmers typically take 15-20 toolkits per year for two years before we transition them into the Group Model to become poultry farmers, graduate them into our Agri-management Services or Goat Farming Programme or encourage them to start a second enterprise altogether. They are able to do all these things due to the combination of supplementary income from PDS, increased confidence and knowledge of how to do so. They see PDS as a “stepping stone” towards a brighter future. The majority of our farmers who start or expand second enterprises focus on grocery stores from their homes, helping their husbands with agri-related products or tailoring by buying a second-hand sewing machine or the materials to tailor clothes and items such as face masks. Other key areas of expenditure this year have been:

1. Household daily expenses especially for food
2. Saving money to buy the next poultry toolkit
3. Saving money for another enterprise
4. Saving money for difficult times ahead
5. Topping up mobile phones so children could access online education during lockdown
6. Buying medicines for sick family members
7. Buying masks, soaps and sanitisers
8. Repaying loans taken from Microfinance Institutions

On top of the economic benefits, our impact data shows that 32% of our farmers choose to spend their additional funds from PDS on sending their children to school or keeping them there through private tuition. At a time when millions of children have not been able to go to school, there are alarming reports that many, especially girls, will never return as they can't afford it or are needed to work. PDS may provide at least some hope to our farmers whose biggest aspiration has always been for their children to have a better chance in life than they did and this usually starts with an education. Many of our female farmers have been using their additional income to top up their mobile phones so that their children could access online learning provisions.

(ii) Agri-management Services (AMS)

AMS is directly aligned to Sustainable Development Goal 2: End hunger, achieve food security, improve nutrition and promote sustainable agriculture as well as Goal 12: Responsible Production and Consumption. The Programme helps poor families, who typically lease unproductive land that has been subject to overuse of chemicals, earn money from agriculture in an environmentally-friendly, affordable and sustainable way.

AMS comprises a number of interlinked interventions: forming Farmer Interest Groups (FIGs) of 15 or so farmers; soil testing to ascertain the chemical imbalance and what is required to redress this; providing training and advice on affordable and environmentally-friendly farming techniques and products; helping the FIGs to open bank accounts; linking the FIGs to government programmes which farmers are unaware of or cannot do on their own and also linking them to suppliers of agri-inputs including bio-products. Even though the bio-pesticides and bio-fertilisers are largely made at home from cow dung, cow urine, jaggery, garlic, turmeric, oil cakes, neem leaves, akanda leaves (milkweed) and local grass, they still have to supplement them with bought products.

AMS now operates in four of our five locations in West Bengal (Familia, Sundia, Kolaghat and Babnan) and to date we have covered 236 villages. The Programme is carried out by a team of four Field Supervisors (also responsible for PDS and to date Goat Farming), our specialist in agriculture and twelve LSPs. As with PDS, we had to reduce the team by three staff and hope to expand again when fundraising improves. The agricultural specialist left at the end of the year and so Nirdhan will be recruiting two part-time specialists in due course.

Each farmer contributes Rs. 100 or Rs. 200 (dependent on the location) on registration for the holistic service they then receive over the next two years when they can operate independently of us. This ensures they take the training seriously as well as helps with our own financial sustainability.

AMS and Covid

As with PDS, the AMS Programme has been more important than ever this year for our farmers. The widespread disruption caused by the Citizenship Amendment Act (CAA) in December 2019, the first Covid lockdown in March – May 2020 and the devastating Cyclone Amphan all led to chaos for our farmers and their families. During lockdown, many migrant labourers returned to the villages with no form of livelihood and so demand for AMS was very high. The lockdown meant our staff were unable to move around until we had permissions to do so. Our services were limited to phone calls only and we did not enrol any new farmers or form any groups for two whole months despite March typically being a busy period for AMS where we take on around 280 new farmers. Following the Covid outbreak, as with PDS, the Board re-looked at our annual plan for AMS and worked off the same key principles to best protect our beneficiaries and staff. Unlike with PDS, we agreed to still add new farmers and expand AMS as the fixed cost of the staff is largely the cost of the programme unlike in PDS and Goat Farming where toolkit parts have to be bought.

AMS and Cyclone Amphan

The Super-Cyclone Amphan struck West Bengal on 20th May 2020. It was considered the strongest storm to hit the region in over a decade. Many of the farmers in our AMS programme suffered huge losses due to the devastation of crops as well as widespread damage to houses and livestock. Thankfully in May our staff were able to move around. Our team of Field Supervisors and Livelihood Service Providers worked extremely hard to connect the farmers to government schemes providing financial compensation for crop damage due to the cyclone. They assessed the damage, collected data, took the farmers to government officers and helped them complete and submit the necessary forms. Sundia was the worst affected location where many crops, seasonal vegetables and paddy fields were flooded and destroyed. In other locations, such as Kanchrapara (Familia), mango and lychee trees fell and paddy fields and vegetables were ruined. At Kolaghat, our fourth location, the River Rupnarayan's embankment was breached causing flooding to the crop fields and damage to our farmers' houses close to the river bank.

AMS Progress, 2014-2021

We started AMS in 2014 and have worked with 5,699 farmers in total. For the year in review, we registered 1,778 new farmers on the programme. This was higher than the budget as the CAA protests did not resume after the initial lockdown and migrant labourers who had returned home were desperate to join the programme. Over the course of the year, we completed soil tests for all 1,778 new farmers and formed 113 Farmer Interest Groups, bringing the total to 348. The team was able to open seven bank accounts for the FIGs, bringing the total to date to 69. Through regular group savings, farmers are able to pool their resources and rent or buy much needed machinery. Over the last year, through the groups, the team has facilitated 1,760 links for our farmers to different government schemes giving them benefits that they could not have dreamt of seven years ago when we started the programme. These links have a value of approximately £10,500 and nearly 56% have been for free pesticides. Even though only 11%, farmers have reported that some of the most important links our LSPs made were for them to receive crop damage compensation following Cyclone Amphan. The LSPs went above and beyond helping farmers to ascertain the damage and fill out and file all the necessary forms. When the State Government announced compensation, the team met block development officers to find out the terms and conditions of the compensation as well as the required paperwork. In June and July, they helped the farmers to fill out the forms and submit them accordingly along with other documents such as bank account details and identification checks. They continually followed up with the block offices, accompanied by FIG representatives, and assisted officers visiting our farmers' fields to assess the extent of the damage.

AMS impact

The impact of AMS is staggering and has been particularly pertinent during this Covid year. Data shows that our farmers are making, on average, 40% additional income following our services, with input costs down by 15% and yields increased by 30%. Farmers have also changed, on average, to using 50% bio-products as opposed to 80% chemical products when we started. Much of the feedback is that families are able to stay together; by generating income from the land, the men do not have to migrate to the cities in search of work. Following lockdown, many men decided not to return to the cities as they saw profits in farming for the first time ever. The farmers are also delighted that once trained they are no longer reliant on Shivia and have obtained life-long skills.

Unlike in PDS where over 90% of our farmers are female, AMS is largely dominated by men, more often than not our PDS farmers' husbands. Whereas 32% of our PDS farmers spend their additional income on educating their children, not a single AMS farmer seems to do this; instead 60% take more land on lease. The jump from them leasing two bighas (one bigha is c. 1/3 acre) of land when we started to between 3 - 6 bighas of land now has given our farmers real confidence that they can earn a living in the villages rather than migrating to the cities in the hope of finding some unskilled work and sending remittance home. They are also able to lease better quality land closer to home.

Through reporting and video footage from the field staff, we see endless examples of fields where the difference between using bio and chemical pesticides and fertilisers is stark. The team always emphasises how our impact is way beyond the 5,699 farmers we have registered and trained. "Seeing is believing" in the rural areas and thousands of farmers have started copying those on our programme by learning methods of planting seeds, bio-fertilisers, bio-pesticides and finding out about government schemes. This is leading to whole areas transforming their farming techniques.

Our results show that to date we have managed to :

- reduce input costs by 15%
- increase yields by 30%
- profits of 40%
- soil has, on average, changed to a 50% focus on bio-products as opposed to 80% focus on chemical products when we started.
- 60% re-investing in land
- leasing land closer to home
- 10% less migration to the cities
- 5-8% returning home to farm

(iii) Goat Farming Programme

Our Goat Farming Programme is particularly aimed at women who have been on our PDS Programme but cannot expand their poultry enterprises due to lack of space. They also have no access to land to move into AMS. Graduating them into Goat farming can provide a sustainable income for them and allows an income for Shivia/Nirdhan too. For the year under review, 415 goat kids were born, 147 were returned to Nirdhan and 96 sold bringing in an income of Rs. 100,200 (c. £1,055). Nirdhan sold a further 43 parent goats for Rs. 49,050 (c. £516).

When we register a farmer for our Goat farming Programme, as with PDS and AMS, we ask for a small contribution of Rs. 500 (£5.15) towards the costs; given we did not add any new farmers to the programme this year, there was no income for the year under review. After a period of 27 months, the farmer is ready to carry on her enterprise without our help and financial support. She has a herd of about eleven goats with a total value of around Rs. 27,000 (£290) and is in a secure position to take on the financial responsibility of her livestock which costs, on average, Rs. 400 (£4.30) per month for vaccines, medicines and insurance. During the lockdown period, as with PDS and AMS, our staff could not meet our farmers in person but spoke to them on their phones regularly to provide advice and training until they could resume services in May.

Cyclone Amphan was very destructive to our Goat farming Programme; many goat kids and calves were washed away from houses and our farmers could not retrieve them. Before and during the Cyclone, villagers were taken to shelter camps but they could not carry their livestock with them; when they returned many had also been stolen. It was not possible for us to claim on the insurance as there was no proof of either loss or theft, you have to be able to show the deceased goat to get compensation. The worst area was at Babnan location in the village of Dhanekhali where we had distributed parent goats to more than 200 families, most of whom live in mud houses or sheds. We made the decision to replace the parent goats for these families regardless of the insurance

With the uncertainty around Covid and fundraising potential at the beginning of the year, our Board took the decision to phase out the Goat Farming Programme so that we could focus on our core programmes in West Bengal, Poultry Development Services and Agri-management Services. We therefore did not take on any new farmers in 2020-21 but made a commitment to ensure all existing farmers would have a goat enterprise by the end of the year that they could run on their own. We are proud that the Nirdhan team achieved this and all 371 farmers on the programme now have a sustainable goat-farming enterprise, often their sole source of income.

During the year we produced our Goat Farming manual documenting our experience and knowledge from when we initiated the pilot in 2016. We will use the manual to reintroduce the Programme to our communities and others in different parts of West Bengal when the future is brighter. We also plan to train other livelihood-focused NGOs elsewhere to replicate the Programme where it can add significant value to people's lives.

(iv) New programmes in different States

Covid has resulted in a time of reflection and evaluation for all of us at Shivia. We spent time recognising our strengths and assessing our risks, one of which is being reliant on one implementing partner, Nirdhan, in one State, West Bengal. As a result, we partnered with the NGO SAATH who we have a long-standing relationship with and expanded our footprint beyond West Bengal to the States of Rajasthan and Gujarat where SAATH has presence. In October 2020, we agreed to support their Beautypreneur Programme as well as help design and pilot a programme to support young girls to become cooks; both programmes are strongly aligned to our mission of creating livelihoods with dignity.

The Beautypreneur Programme

The idea of the Beautypreneur Programme is to help young girls (18-35) who have already been trained as beauticians under SAATH's Beauty and Wellness Vocational Programme to be able to set up small beauty salons or run a door to door beauty service. The demand for beauty services throughout India across all sections of society is high but the girls have little knowledge of skills in business, finance, marketing or savings. The girls are also trained to train others in beauty to give them additional income streams during the lean season. We plan to train 180 girls from the slum areas of Ahmedabad and Vadodara in Gujarat and Jaipur in Rajasthan over a one year period so they can create their own livelihoods in a dignified way. To date SAATH has mobilised 235 potential Beautypreneurs of which 122 signed up to the Programme. They have all completed their training in business planning and how to train others in providing beauty services. Twenty two have also completed their product and colour training and competition to help increase their client base and revenues.

As with West Bengal, the second wave of Covid hit Gujarat and Rajasthan hard and all educational institutions were ordered to close as were Beauty Salons. As a result, the Programme has stalled until SAATH can start training again. Due to salon closures, the ladies are losing vital income; this is particularly challenging as they are often the only earner in the family. As well as Covid relief for these ladies (ration kits, tests and insurance), SAATH plans to link them to its microfinance division – which Shivia supported in 2010 – to provide zero interest loans to restart their businesses when society opens up again.

The Cooks Training Programme

The main objective of the Cooks Training Programme is to train slum residents who are currently house-maids to become home-managers by initially training them to be cooks, significantly increasing their income. Covid has resulted in a large demand for reliable, trust-worthy, hygienic home-cooks and food delivery services especially as middle and upper class families are not going out to eat as much. This is on top of an already rising demand for home-cooks given the increasing number of women going to work, requiring help at home. Shivia and SAATH designed the Cooks Training Pilot together and plan to train twenty girls over the year to either cook better meals more hygienically or provide a snacks delivery service to existing home-manager clients known to SAATH through their Urmila Home Manager Programme. The training also focuses on the girls knowing their rights to ensure they are not exploited or know what to do if they are. Of the twenty, five have completed the 35 day training course where they learnt a range of cuisines from all over the world as well as India. Since then, four have been placed: one as a home-cook and three at SAATH's Urmila Centre preparing snacks.

As with the Beautypreneur Programme, the second wave of Covid has meant that the Cook training has had to temporarily stop and will start again when the rules allow.

More details about our programmes can be found on our website here: www.shivia.com/programmes

PUBLIC BENEFIT

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing Shivia's aims and objectives and in planning future activities. In particular, the Trustees have considered how planned activities will contribute to the Charity's aims and objectives.

Our top ten achievements and highlights in the year under review were:

- 1. Our response to Covid:** We responded quickly to Covid during the first lockdown by educating our beneficiaries in Bengal about the pandemic, promoting hygienic and social distancing practices and supplying essential goods to the communities including 22,428 face masks, 1,000 food packages, 1,000 sanitary napkins, 900 hand sanitisers and 4,000 bars of soap. Throughout the year the Nirdhan team worked extremely hard to help our beneficiaries rebuild their livelihoods. In Gujarat and Rajasthan, through SAATH, we supplied essential food ration kits, Covid tests and health insurance to 33 of the Beauticians and Cooks we support who had to isolate.
- 2. Poultry Development Services:** We distributed 11,606 poultry toolkits to 1,342 existing farmers bringing the total farmers we have helped to 14,807. We formed 17 groups comprising 428 members and now 945 of our farmers operate successful poultry enterprises completely independently of us. This has been our greatest achievement to date as it proves the true sustainability of our approach that we – and others in the sector – strive to achieve. During the year many of the women chose to spend their additional income on data for their mobile phones so that their children could access online learning; without this it is likely they would have dropped out of formal education altogether.
- 3. Agri-Management Services:** We registered 1,778 new farmers resulting in a portfolio of 5,699 farmers organised into 348 Farmer Interest Groups. We made 1,706 links to Government of India farming initiatives or compensation schemes. This was particularly beneficial to our farmers whose crops and livelihoods were damaged by the devastating Cyclone Amphan that struck Bengal in May 2020.
- 4. Goat Farming:** Due to the uncertain funding landscape, we decided to phase out our Goat Farming Programme but to ensure all existing 341 families on the programme had a sustainable goat farming enterprise by the end of the year. We have captured all our knowledge since 2016 in our Goat Farming manual so we can reintroduce the programme in West Bengal and to NGOs in other parts of India in future.
- 5. New programmes:** Covid has resulted in a time of reflection and evaluation. One of our major risks is being reliant on one implementing partner, Nirdhan, in one State, West Bengal. As a result, we partnered with the NGO SAATH who we have a long-standing relationship with and expanded our footprint beyond West Bengal to the States of Rajasthan and Gujarat where SAATH has presence. In October 2020, we agreed to support SAATH's **Beautypreneur Programme** as well as help design and pilot the **Cooks Training Programme**, both of which are strongly aligned to our mission of creating livelihoods with dignity.
- 6. Fundraising:** Despite the concerning fundraising landscape, we raised £459,921 to support our annual plan and budget including £143,033 of invaluable pro-bono support.
- 7. Shivia Livelihoods Foundation:** We incorporated Shivia Livelihoods Foundation (SLF) in Mumbai in October 2020 to raise funds in India and to help identify livelihood focused NGOs which can replicate our tried and tested programmes in West Bengal elsewhere in India.
- 8. Key appointments:** Joe Rao transferred from General Manager of our partner Nirdhan to Shivia's Lead Consultant in India to oversee all our work. Joe has spent much of the year researching and visiting livelihood focused NGOs to see whether they can replicate our Poultry, Agri-management Services and Goat farming Programmes. Khursheed Khurody and Ursula Thakkar became the Founding Directors of Shivia Livelihoods Foundation.

SHIVIA

- 9. New ways of working:** Many of our fundraising events and planned field trips were – and continue to be - postponed or cancelled. However, we adapted quickly to the unravelling situation and adopted new ways of working, primarily by embracing technology. We held online zoom calls to provide updates on Covid in India, we ran our Artemis family field visit online as well as a much larger virtual field trip which was undoubtedly the highlight of the year enabling friends to engage with our field staff and farmers 5,000 miles away through simple smart phones. We collaborated with the Tata Group through the Tata Management Training Centre where we ran a two day online event for their emerging leaders to hear the Shivia story and focus on “unconventional learnings”.
- 10. Our values:** As we adapted to the ever-changing landscape it became clear to us that we should also review our core values – those that underpin our key decisions. We sought input from a few beneficiaries, partner NGOs, Supporters, our Trustees and staff and these four stood out for us all: Beneficiaries first, Fostering independence, Integrity and Determination. We live and breathe these core values.

FINANCIAL REVIEW

Financial position

Results of the year ended 31st March 2021 are shown in the Statement of Financial Activities on page 15. The financial statements should be read in conjunction with their related notes, which appear on pages 18 to 25.

In summary, the Charity's income for the period was £459,919 details of which are shown in the income and expenditure account on page 15.

Income received, which has been restricted by the donor to a specific fund, is only used in that fund and a detailed breakdown of what the donation can be used for is sent with every remittance to India.

£20,000 was sent to Nirdhan for its livelihood programmes and £27,801 directly to SAATH to support the programmes mentioned above.

The Board's Reserves Policy is to hold reserves equivalent to nine months core costs of Shivia and Shivia Livelihoods Foundation as well as six months of the Nirdhan's programme costs that Shivia is funding. This means that the Charity needs to hold reserves of at least £157,500 for 2021-22.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is limited by guarantee, the governing document being its Memorandum and Articles of Association, as amended by special resolution dated 16 October 2008. Membership, which is limited to the subscribers to the Memorandum of Association and to the trustees, is not transferable. The liability of each member in the event of the dissolution of the Company is limited to £10.

Recruitment and appointment of new trustees

The Trustees may appoint additional trustees or to fill a casual vacancy; such appointees must retire at the next Annual General Meeting but may offer themselves for re-election. The Board, which must have at least three members, provides governance and oversight; it meets four times a year and holds interim telephone conferences, strategy and sub-committees throughout the rest of the year.

Dr. Hilton is the Chairman of the Board; Mr Neslen is the Vice Chairman of the Board; Ms Belcher is the Chief Executive Officer and Mr Langridge is the Company Secretary and Chief Financial Officer. The Remuneration Committee comprises Messrs.' Hilton and Neslen.

At the forthcoming Annual General Meeting, Mr. Singh will resign as a trustee and offers himself for re-election.

Management

The management team comprises Ms Belcher, Chief Executive Officer, Mr Langridge, Chief Financial Officer and Ms Victoria Denison, UK Operations Manager, both of whom report to Ms Belcher.

Ms Belcher, who is in charge of the day-to-day running of the Company, planning, fund-raising and the management of risk, reports to the Board of Trustees.

The Company, with the authorisation of the Charity Commission under section 26 of the Charities Act 1993, pays Ms Belcher a salary of £47,000, effective from May 2021 when she received a pay rise.

Mr Langridge, who works on a voluntary basis, assists Ms Belcher with planning and organisation. He is responsible for the finance functions and advises the Board on matters of governance.

Ms Denison, UK Operations Manager, who works on a part-time basis, is responsible for the day-to-day administrative matters, event organisation, helping with donor applications, donor relations and reports and assisting Ms Belcher with representing Shivia. Ms Denison is paid a salary of £18,200.

Shivia enjoys generous support from a number of friends and advisers (legal, website, office space, data management system) as well as volunteers who help with specific purposes, such as events. The total value of pro bono services for the year was £143,033.

Facilities

The Company's registered office is c/o EFG Private Bank Ltd, Leconfield House, Curzon Street, London W1J 5JB, a donated service for which it is most grateful.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6596925 (England and Wales)

Registered Charity number

1126444

Registered office

c/o EFG Private Bank Ltd Leconfield House
Curzon Street
London
W1J 5JB

Trustees

Dr Yasmine Hilton	Non-executive Chairman of the Board
Mr Timothy Neslen	Non-executive Vice-Chairman of the Board
Ms Olivia Belcher	Chief Executive Officer
Mr Christopher Langridge	Chief Financial Officer
Mr Narind Singh	Non-executive
Mrs Sudeshna Mukherjee	Non-executive
Mr Shailendra Patel	Non-executive
Mr David Waring	Non-executive

Company Secretary

Christopher Langridge

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Maxwell & Co
9 Abbey Business Park
Monks Walk Farnham Surrey
GU9 8HT

Legal Advisers

Clifford Chance LLP, 10 Upper Bank Street, London, E14 5JJ
Skadden, Arps, Slate, Meagher & Flom LLP, 40 Bank Street, London, E14 5DS

Bankers

HSBC Bank
129 New Bond Street London
W1S 1EA

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the directors of Shivia for the purposes of company law) present their Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on 22nd July 2021 and signed on its behalf by:



Christopher Langridge – Secretary

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SHIVIA**

Independent examiner's report to the trustees of Shivia ('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.

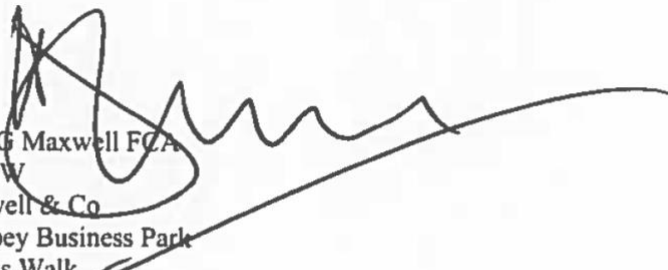
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 with 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.



H W G Maxwell FCA
ICAEW
Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

Date: 27/7/2021

SHIVIA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	385,558	6,909	392,467	234,921
Fundraising activities	3	11,335	56,002	67,337	95,062
Investment income	4	<u>115</u>	<u>-</u>	<u>115</u>	<u>389</u>
Total		397,008	62,911	459,919	330,372
EXPENDITURE ON					
Costs of Fundraising		18,111	1,800	19,911	27,578
Charitable activities	5				
Charitable Activities		63,954	50,000	113,954	270,036
Administration		-	-	-	65,924
Governance costs		<u>171,591</u>	<u>34</u>	<u>171,625</u>	<u>1,470</u>
Total		253,656	51,834	305,490	365,008
NET INCOME/(EXPENDITURE)		143,352	11,077	154,429	(34,636)
Transfers between funds	14	<u>(52,534)</u>	<u>52,534</u>	<u>-</u>	<u>-</u>
Net movement in funds		90,818	63,611	154,429	(34,636)
RECONCILIATION OF FUNDS					
Total funds brought forward		189,088	34,782	223,870	258,506
TOTAL FUNDS CARRIED FORWARD		<u>279,906</u>	<u>98,393</u>	<u>378,299</u>	<u>223,870</u>

SHIVIA

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	1,424	-	1,424	1,804
CURRENT ASSETS					
Debtors	12	695	-	695	675
Cash at bank		<u>280,437</u>	<u>98,393</u>	<u>378,830</u>	<u>224,127</u>
		281,132	98,393	379,525	224,802
CREDITORS					
Amounts falling due within one year	13	(2,650)	-	(2,650)	(2,736)
NET CURRENT ASSETS		<u>278,482</u>	<u>98,393</u>	<u>376,875</u>	<u>222,066</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>279,906</u>	<u>98,393</u>	<u>378,299</u>	<u>223,870</u>
NET ASSETS		<u><u>279,906</u></u>	<u><u>98,393</u></u>	<u><u>378,299</u></u>	<u><u>223,870</u></u>
FUNDS	14				
Unrestricted funds				279,906	189,088
Restricted funds				<u>98,393</u>	<u>34,782</u>
TOTAL FUNDS				<u><u>378,299</u></u>	<u><u>223,870</u></u>

The charitable 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 trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

BALANCE SHEET - continued
31 MARCH 2021

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 22nd July 2021 and were signed on its behalf by:



.....
Yasmine Hilton - Trustee



.....
Olivia Belcher - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs are allocated based on time spend on an activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	249,434	199,819
Donated services and facilities	<u>143,033</u>	<u>35,102</u>
	<u>392,467</u>	<u>234,921</u>

3. FUNDRAISING ACTIVITIES

	2021	2020
	£	£
Events Income	<u>67,337</u>	<u>95,062</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>115</u>	<u>389</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable Activities	113,541	413	113,954
Governance costs	<u>-</u>	<u>171,625</u>	<u>171,625</u>
	<u>113,541</u>	<u>172,038</u>	<u>285,579</u>

Governance costs include pro bono services of £143,033 received towards the legal review of our operating policies, advice in re-structuring and setting up Shivia Livelihoods Foundation, re-branding Shivia, continued development of our database and towards office costs. The Chairman and the Trustees are grateful for this support and expressed their thanks for these services.

6. SUPPORT COSTS

Management

Charitable Activities	£ 413
Governance costs	<u>171,625</u>
	<u>172,038</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

7. NET INCOME/(EXPENDITURE)

The Board closely monitors and controls administration and governance costs. In 2021 governance and administration costs were £171,625, which includes pro bono services of £143,033 (2020: £67,394 which included pro bono services received of £35,102).

8. TRUSTEES' REMUNERATION AND BENEFITS

	2021	2020
	£	£
CEO's salary	<u>49,569</u>	<u>50,757</u>

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	<u>68,693</u>	<u>69,956</u>
	<u>68,693</u>	<u>69,956</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	<u>1</u>	<u>1</u>
Charitable Activities	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	207,691	27,230	234,921
Fundraising activities	58,496	36,566	95,062
Investment income	<u>389</u>	<u>-</u>	<u>389</u>
Total	266,576	63,796	330,372
EXPENDITURE ON			
Costs of Fundraising	25,186	2,392	27,578

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Charitable Activities	41,778	228,258	270,036
Administration	65,924	-	65,924
Governance costs	1,470	-	1,470
	<hr/>	<hr/>	<hr/>
Total	134,358	230,650	365,008
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	132,218	(166,854)	(34,636)
Transfers between funds	<u>(151,034)</u>	<u>151,034</u>	<u>-</u>
Net movement in funds	(18,816)	(15,820)	(34,636)
RECONCILIATION OF FUNDS			
Total funds brought forward	207,904	50,602	258,506
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>189,088</u>	<u>34,782</u>	<u>223,870</u>
11. TANGIBLE FIXED ASSETS			Computer equipment £
COST			
At 1 April 2020 and 31 March 2021			<u>5,840</u>
DEPRECIATION			
At 1 April 2020			4,036
Charge for year			<u>380</u>
At 31 March 2021			<u>4,416</u>
NET BOOK VALUE			
At 31 March 2021			<u>1,424</u>
At 31 March 2020			<u>1,804</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	<u>695</u>	<u>675</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	-	140
Other creditors	126	126
Accrued expenses	<u>2,524</u>	<u>2,470</u>
	<u>2,650</u>	<u>2,736</u>

14. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	189,088	143,352	(52,534)	279,906
Restricted funds				
Nirdhan General Fund	-	(50,034)	50,034	-
Poultry Development Services	13,782	58,111	10,500	82,393
Fisheries	8,000	-	(8,000)	-
Agri-Management Services	13,000	-	-	13,000
Saath Cooks	-	<u>3,000</u>	-	<u>3,000</u>
	<u>34,782</u>	<u>11,077</u>	<u>52,534</u>	<u>98,393</u>
TOTAL FUNDS	<u>223,870</u>	<u>154,399</u>	<u>-</u>	<u>378,299</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	397,008	(253,656)	143,352
Restricted funds			
Nirdhan General Fund	-	(50,034)	(50,034)
Poultry Development Services	59,911	(1,800)	58,111
Saath Cooks	<u>3,000</u>	-	<u>3,000</u>
	<u>62,911</u>	<u>(51,834)</u>	<u>11,077</u>
TOTAL FUNDS	<u>459,919</u>	<u>(305,490)</u>	<u>154,429</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	207,904	132,218	(151,034)	189,088
Restricted funds				
Nirdhan General Fund	-	(40,637)	40,637	-
Poultry Development Services	35,602	(66,839)	45,019	13,782
Fisheries	5,000	3,000	-	8,000
Agri-Management Services	10,000	(20,811)	23,811	13,000
Goat Farming	<u>-</u>	<u>(41,567)</u>	<u>41,567</u>	<u>-</u>
	<u>50,602</u>	<u>(166,854)</u>	<u>151,034</u>	<u>34,782</u>
TOTAL FUNDS	<u>258,506</u>	<u>(34,636)</u>	<u>-</u>	<u>223,870</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	266,576	(134,358)	132,218
Restricted funds			
Nirdhan General Fund	-	(40,637)	(40,637)
Poultry Development Services	57,796	(124,635)	(66,839)
Fisheries	3,000	-	3,000
Agri-Management Services	3,000	(23,811)	(20,811)
Goat Farming	<u>-</u>	<u>(41,567)</u>	<u>(41,567)</u>
	<u>63,796</u>	<u>(230,650)</u>	<u>(166,854)</u>
TOTAL FUNDS	<u>330,372</u>	<u>(365,008)</u>	<u>(34,636)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	207,904	275,570	(203,568)	279,906
Restricted funds				
Nirdhan General Fund	-	(90,671)	90,671	-
Poultry Development Services	35,602	(8,728)	55,519	82,393
Fisheries	5,000	3,000	(8,000)	-
Agri-Management Services	10,000	(20,811)	23,811	13,000
Goat Farming	-	(41,567)	41,567	-
Saath Cooks	-	3,000	-	3,000
	<u>50,602</u>	<u>(155,777)</u>	<u>203,568</u>	<u>98,393</u>
TOTAL FUNDS	<u>258,506</u>	<u>119,793</u>	<u>-</u>	<u>378,299</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	663,584	(388,014)	275,570
Restricted funds			
Nirdhan General Fund	-	(90,671)	(90,671)
Poultry Development Services	117,707	(126,435)	(8,728)
Fisheries	3,000	-	3,000
Agri-Management Services	3,000	(23,811)	(20,811)
Goat Farming	-	(41,567)	(41,567)
Saath Cooks	3,000	-	3,000
	<u>126,707</u>	<u>(282,484)</u>	<u>(155,777)</u>
TOTAL FUNDS	<u>790,291</u>	<u>(670,498)</u>	<u>119,793</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

16. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	249,434	199,819
Donated services and facilities	<u>143,033</u>	<u>35,102</u>
	392,467	234,921
Fundraising activities		
Events Income	67,337	95,062
Investment income		
Deposit account interest	<u>115</u>	<u>389</u>
Total incoming resources	459,919	330,372
EXPENDITURE		
Raising donations and legacies		
CEO's salary	5,483	5,583
Wages	11,456	11,519
Telephone	1,240	221
Event costs	754	3,832
Promotional material	1,800	33
Travel & Subsistence - UK	169	6,390
Travel & Subsistence- Overseas	<u>(961)</u>	<u>-</u>
	19,941	27,578
Charitable activities		
CEO's salary	26,767	27,409
Wages	3,819	3,840
Telephone	-	1,083
Social impact assessments	-	4,558
Travel & Subsistence - UK	56	1,455
Travel & Subsistence	(320)	232
Consultancy services	5,418	-
Direct grant expenditure	<u>77,801</u>	<u>231,459</u>
	113,541	270,036
Management & support costs		
CEO's salary	17,349	17,765
Wages	3,819	3,840
Insurance	1,359	1,322
Telephone	827	901
Carried forward	<u>23,354</u>	<u>23,828</u>

SHIVIA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Brought forward	23,354	23,828
Postage and stationery	-	330
Sundries	-	141
Legal & professional fees	138,358	29,900
Travel & subsistence	(264)	2,970
Office expenses	3,802	3,148
Conferences, journals & subs	400	911
Accountancy	4,167	3,255
Bank charges	371	344
Depreciation of tangible and heritage assets	<u>380</u>	<u>1,097</u>
	170,568	65,924
Governance costs		
Examiners' remuneration	<u>1,470</u>	<u>1,470</u>
Total resources expended	<u>305,520</u>	<u>365,008</u>
Net income/(expenditure)	<u><u>154,399</u></u>	<u><u>(34,636)</u></u>