

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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Page
Chairman's Report	1
Chief Executive Officer's Report	2 to 3
Report of the Trustees	4 to 13
Independent Examiner's Report	14
Statement of Financial Activities	15
Balance Sheet	16 to 17
Notes to the Financial Statements	18 to 25
Detailed Statement of Financial Activities	26 to 27

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.

- 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
Mr Timothy Neslen
Ms Olivia Belcher
Mr Christopher Langridge
Mr Narind Singh
Mrs Sudeshna Mukherjee
Mr Shailendra Patel
Mr David Waring

Non-executive Chairman of the Board
Non-executive Vice-Chairman of the Board
Chief Executive Officer
Chief Financial Officer
Non-executive
Non-executive
Non-executive
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

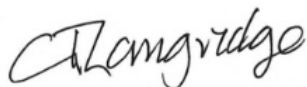
The Trustees (who are also the directors of Shivia for the purposes of company law) present their Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

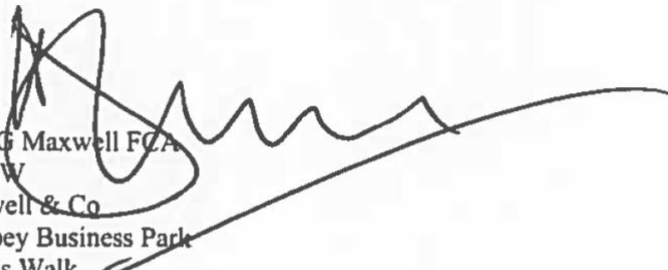
Independent examiner's statement

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: 21/7/2021

**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
	1	1
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>-</u>	<u>3,000</u>	<u>-</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>-</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	-	(41,567)	41,567	-
	<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	-	(41,567)	(41,567)
	<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	23,354	23,828

**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>