

SHIVA TRUST

England & Wales · Charity number 1200725

Details

Status Registered

Legal form CIO

Registered 2022-10-18

Register [View on the Charity Commission register](#)

Contact

Address DBF Associates (Shiva Trust)
10-12 Park Place
Manchester
M4 4EY

Phone 07534807829

Email info@shivatrust.org

Website www.shivatrust.org

Activities

Objects: THE OBJECTS OF THE CHARITY ("THE OBJECTS") ARE:THE ADVANCEMENT OF THE TEACHINGS OF RAMANA DEVI, HINDU PHILOSOPHY, AND THE PROMOTION OF UNIVERSAL VALUES, BOTH IN THE UNITED KINGDOM AND WORLDWIDE, BY THE CREATION OF THE TRUST FOR THE PUBLIC BENEFIT. THE ADVANCEMENT OF ANIMAL WELFARE BY PROMOTING HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.TO PROMOTE MORAL AND SPIRITUAL WELFARE AND TO PROMOTE GOOD CITIZENSHIP AMONGST CHILDREN AND YOUNG PEOPLE FOR THE PUBLIC BENEFIT SO THAT THEY MAY GROW TO FULL MATURITY AS MATURE AND RESPONSIBLE MEMBERS OF SOCIETY.THE PREVENTION AND RELIEF OF POVERTY THROUGH THE PROVISION OF ITEMS AND SERVICES TO THOSE IN NEED IN THE UNITED KINGDOM AND WORLDWIDE.

Activities: Everything we do: educates, empowers and supports children, young people and adults; to create a successful foundation for their life; with a strong focus on achieving Happiness and reaching their True Potential. We achieve this through: Campaigning for Human Rights, A Global Life School with Courses/classes/educational material based on Hindu philosophy and practices, and Community Outreach

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Animals, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- France
- India
- United States
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£365,213	£160,350	-	-
2023-10-17	£46,056	£42,414	-	-

Trustees

Name	Role	Appointed
Jonathan Radoslav Brindley		2024-02-14
Pradeep Nair		2022-03-08
Tracy Parker		2023-02-22

SHIVA TRUST

England & Wales - Charity number 1200725

Accounts



CHARITY REPORT 2023-24

BUILDING FOUNDATIONS : FOR CHILDREN AND YOUNG PEOPLE

WWW.SHIVATRUST.ORG

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FOREWORD FROM THE CHIEF EXECUTIVE OFFICER



RAMANA DEVI



At the heart of our work is a simple but powerful belief: that every individual deserves the opportunity to grow, heal, and thrive, no matter their starting point. This report reflects the ongoing journey of our charity and the people, programmes, and partnerships that have made transformation possible.

Over the past year, we have worked alongside children, young people, families, and communities. Supporting them through challenges, celebrating their achievements, and building spaces where their voices are heard. We have continued to expand our reach, deepen our impact, and hold firm to our core values of inclusion, empowerment, and holistic wellbeing.

Whether it's through innovative education models, culturally grounded therapeutic programmes, or support for marginalised individuals, our approach remains rooted in compassion and guided by wisdom that has stood the test of time. This report is not just a summary of activities, it is a testament to what is possible when vision meets commitment, when tradition meets innovation, and when people come together in service of something greater than themselves. To all who have walked this path with us—thank you. Your belief in our mission fuels everything we do.

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OUR IMPACT

WELCOME TO OUR REINVENTION DUE TO THE IMPACT OF COVID 19. WE HAVE HAD TO CHANGE THE WHOLE WAY IN WHICH WE WORK SO WE CAN CONTINUE TO SERVE THE MOST PEOPLE AND DO WHAT WE DO BEST.

OUR METHOD

OUR EDUCATION, TRAINING AND SKILLS PROGRAMMES HAVE PROVIDED A STRONG FOUNDATION FOR THOUSANDS OF CHILDREN, YOUNG PEOPLE, AND THEIR FAMILIES

WE HELP BUILD STRONG FOUNDATIONS

EDUCATION HAS A MAJOR IMPACT ON MENTAL HEALTH

ONE OF THE KEYS TO OUR SUCCESS THIS YEAR HAS BEEN PROVIDING SUPPORT TO THE THOUSANDS OF YOUNG PEOPLE STRUGGLING WITH THE CHALLENGES OF THE CHANGING WORLD TO THEIR MENTAL HEALTH.

EDUCATION FOR MENTAL HEALTH

PROVIDING EDUCATION, TRAINING AND ACTIVITIES FOR CHILDREN, YOUNG PEOPLE, FAMILIES, ORGANISATIONS AND OTHER CHARITIES HAS BEEN INVALUABLE THIS YEAR.

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2023-24

OVERVIEW



EVERY DAY, WE TRANSFORMED OUR NEW PREMISES INTO A SANCTUARY, OFFERING MENTAL HEALTH SUPPORT TO THOUSANDS OF YOUNG PEOPLE, THEIR FAMILIES, AND COMMUNITIES.

THROUGH PARTNERSHIPS WITH SCHOOLS, COLLEGES, CHARITIES, AND BUSINESSES, WE PROVIDED A NURTURING, SAFE ENVIRONMENT WHERE HEALING AND GROWTH COULD THRIVE. BOTH IN PERSON AND ONLINE.



IMPACT ON MENTAL HEALTH AND WELLBEING

The heart of our work lies in restoring inner balance, building resilience, and empowering individuals to take ownership of their mental health. Through our holistic coaching, courses, and culturally rooted programmes, we've witnessed meaningful transformations in the lives of our beneficiaries.

Our approach blends timeless wisdom with modern insights, offering practical tools for emotional regulation, self-awareness, and healing. Participants learn how to reconnect with their breath, body, and inner guidance, shifting from survival mode into a more grounded, hopeful, and empowered state of being.

Many of our beneficiaries arrived at our programmes feeling anxious, isolated, or overwhelmed. Through consistent engagement with our practices, such as breathwork, movement, mantra, creative expression, and guided self-reflection, they have reported:

- Reduced symptoms of anxiety, stress, and low mood
- Improved emotional regulation and decision-making
- Increased self-confidence and motivation
- A greater sense of belonging, connection, and purpose

Our work has been especially impactful for individuals who have often been overlooked or misunderstood by conventional systems, including neurodivergent individuals, young people, and those navigating trauma or social disconnection.

FOCUS OF OPERATIONS

**WE FOCUS 100% ON MENTAL HEALTH AND
100% ON EQUAL OPPORTUNITIES**

Mental Health and Wellbeing for young people in the U.K.:

- Collaborative efforts with schools, colleges, and universities to support young people's mental health.
- Innovative programmes and interventions contributing to improved wellbeing.



OUR APPROACH

EDUCATION

It is widely accepted that education has a major impact on mental health. People from marginalised communities are limited in their access to these opportunities which lift them out of poor mental health through a lack of awareness in society of their different needs. We advocate for and make such investment in raising this awareness.

EQUALITY

Access to education however is not enough and the education provided must foster equality of opportunity. We believe people from marginalised communities should have EQUAL skills and training, EQUAL provisions and EQUAL relief from mental health struggles as any person within society. We proactively advocate for and invest in equality of opportunity.

SUSTAINABILITY

We promote a unique public-private sector partnership. We, and our service providers, partner with the local community and local Government or other Charities to utilise existing resources and share knowledge for lasting sustainable impact.

PARTNERSHIPS

If possible we use local skilled labour and we always request financial contributions from community and council funding. However if such support is not forthcoming and there is a genuine need we will deliver. We have found that the lack of financial investment at the initial stage does not translate to lack of ownership long term, as long as the terms of engagement are set out clearly in advance. We request that the community invests in and supports our efforts to enhance the quality of the opportunity provided. The relationship between Shiva Trust, and community is based upon mutual respect, trust, commitment and shared values.

EQUITY



EQUALITY IS ABOUT ENSURING THAT EVERY INDIVIDUAL HAS AN EQUAL OPPORTUNITY TO MAKE THE MOST OF THEIR LIVES AND TALENTS.

It is also our strong belief that no one should have poorer life chances because of the way they were born, where they come from, what they believe, or whether they have a disability. We have spent many years working to improve the equality of opportunities for the marginalised people within our society. As experts through experience and knowledge we provide business consultancy, coaching and training focusing on supporting grass root charities who work with marginalised people. We provide training courses, seminars, and resources to improve the way society views our marginalised members.



SOCIAL INVESTMENT



Shiva Trust has achieved significant impact with limited resources, delivering innovative, culturally grounded mental health and wellbeing programmes to some of society's most underrepresented communities. However, as a lean organisation without the public profile or financial infrastructure of larger charities, our ability to scale and sustain this work remains constrained.

We are now seeking committed social investment partners who share our vision of a society where every individual, regardless of background or circumstance, is afforded equal respect, opportunity, and support.

Strategic, recurring support from corporate or philanthropic partners would enable us to strengthen our operational foundation, covering essential annual administrative costs and expanding our internal capacity. This would allow us to:

- Plan for long-term growth
- Maximise the return on our existing investments
- Direct 100% of additional fundraising income to frontline mental health and wellbeing programmes

This is a pivotal moment for Shiva Trust. With the right partners, we can move from a position of sustainability to one of scale, amplifying our reach, deepening our impact, and building a lasting legacy of change.



**A REGISTERED CHARITY IN ENGLAND AND WALES
NO. 1200725**

SHIVA TRUST

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 OCTOBER 2024

CHARITY REGISTRATION NUMBER: 1200725

SHIVA TRUST

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SHIVA TRUST

YEAR ENDED 31 OCTOBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

STATUS:	REGISTERED CHARITY
REGISTERED NUMBER:	1200725
TRUSTEES:	A J Gordon J R Brindley T Parker P R Nair A C James
PRINCIPAL ESTABLISHMENT:	10, Park Place Manchester M4 4EY
INDEPENDENT EXAMINER	DEVSHI CHOTHANI c/o DBF ASSOCIATES CHARTERED ACCOUNTANTS STATUTORY AUDITORS SOUTH CHEETHAM BUSINESS CENTRE 10 PARKPLACE MANCHESTER M4 4EY

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
SHIVA TRUST
FOR THE YEAR ENDED 31ST OCTOBER 2024**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 17 October 2023 as set out on pages 4 and 5 together with the notes on pages 7 to 8.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- a) to examine the Financial Statements under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act);
- c) to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. My examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the Financial Statements.

Independent Examiner's statement

In connection with my examination no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with section 130 of the 2011 Act; and

comply with the accounting requirements of the 2011 Act.
have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

..... Date 2025

DEVSHI CHOTHANI
Senior Partner of DBF Associates
Chartered Accountants
10 Park Place
Manchester M4 4EY

SHIVA TRUST

STATEMENT OF FINANCIAL ACTIVITIES

NOTE 6 - MOVEMENTS IN RESTRICTED/UNRESTRICTED FUNDS

	NOTES	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	Oct 2023 <u>Total</u>	Oct 2023 <u>Total</u>
		£	£	£	£
INCOMING RESOURCES FROM					
Donations	2	75,649		75,649	23,057
Charitable Activities	2	69,627		69,627	17,259
Investment Income	3	2,097		2,097	-
Special Income	5	213,738		213,738	-
Other Income	3	4,102		4,102	5,622
NOTE 7- RELATED PARTIES		365,213	-	365,213	45,938
RESOURCES EXPENDED ON					
Charitable Activities	4	20,979	-	20,979	36,013
Other Admin Costs	4	111,129	-	111,129	-
Staff Costs	4	28,242	-	28,242	6,401
TOTAL RESOURCES EXPENDED		160,350	-	160,350	42,414
Net Incoming Resources		204,863	-	204,863	3,524
Movement Between Funds		-	-	-	-
Net Movement in funds for the year		204,863	-	204,863	3,524
Total Funds Trf From Previous Charity		677,421		677,421	673,779
TOTAL FUNDS CARRIED FORWARD		882,284	-	882,284	677,303

SHIVA TRUST

NOTE 6 - MOVEMENTS IN RESTRICTED/UNRESTRICTED FUNDS

AS AT 31 OCTOBER 2024

	NOTES		<u>Oct 2024</u>		<u>Oct 2023</u>
		£	£	£	£
<u>FIXED ASSETS</u>					
Land & Property		74,000		491,950	
Motor Vehicles		13,939		-	
Fixtures & Fittings		10,871		4,553	
			98,810		496,503
<u>CURRENT ASSETS</u>					
Debtors		3,136		6,872	
<u>NOTE 7- RI</u> Cash at Bank and in Hand		780,338		174,046	
			783,474		180,918
<u>CURRENT LIABILITIES</u>					
Creditors & accruals		-		4,533	
<u>NET ASSETS</u>			882,284		677,421
<u>FUNDS</u>					
<u>Unrestricted Funds</u>					
<u>General fund</u>	6		882,284		677,421
<u>Restricted Funds</u>					
			-		-
TOTAL FUNDS			882,284		677,421

Approved by the management committee and signed on their behalf by:

PRESIDENT

TREASURER

SHIVA TRUST

Notes forming part of the Financial Statements for the year ended 31 October 2024

1) Accounting Policies

- a) The Financial Statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and follow the recommendations in Accounting and Reporting by Charities; *Statement of Recommended practice issued in March 2005 and revised in May 2008.*
- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable Vat which cannot be recovered.
- e) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- f) Resources expended on governance costs are those costs derived from statutory or constitutional obligations placed on the charity.
- g) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- h) Designated funds are unrestricted funds ear-marked by the management committee for particular purposes.
- i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

SHIVA TRUST
YEAR END 31 OCTOBER 2024
NOTES TO THE ACCOUNTS

NOTE 2- INCOMING RESOURCES

NOTE 6 - MOVEMENTS IN RESTRICTED/UNRESTRICTED FUNDS

	2024			2023
	Unrestricted	Restricted	Total	
	£	£	£	£
Donations	75,649		75,649	23,057
Fundraising & Other Courses	69,627		69,627	17,259
Total	145,276	-	145,276	40,316

NOTE 3-INCOMING RESOURCES

FROM OTHER ACTIVITIES

Memberships	225		225	370
Grant	2,137		2,137	1,000
Interest & Investments	2,097		2,097	118
Product Sales	1,740		1,740	4,252
Total	6,199	-	6,199	5,740

NOTE 7- RELATED PARTIES

NOTE 4-RESOURCES EXPENDED

ON CHARITABLE ACTIVITIES

	Note	Unrestricted		Total
		Funds		
		General	2023	
		£	£	£
Charitable Activities		20,979	20,979	36,013
Other Admin Costs		111,129	111,129	
Depriciation Cost		10,082	10,082	
Staff Costs		28,242	28,242	6,401
		170,432	170,432	42,414

NOTE 5 - SPECIAL INCOME

	£
Book Value of Meadows Farm on 01/10/2023	491,950
Sales Proceeds from Meadows Farm	- 705,688
Net Gain	- 213,738

SHIVA TRUST
YEAR END 31 OCTOBER 2024
NOTES TO THE ACCOUNTS

NOTE 6 - MOVEMENTS IN RESTRICTED/UNRESTRICTED FUNDS

	<u>Unrestricted Funds</u>	
	General Fund	Total
Incoming Resources	365,213	365,213
Resources Expended	160,350	160,350
Net Resources Expended	204,863	204,863
Funds at 18 October 2023	-	-
Funds Rcvd From Prev Charity	677,421	677,421
Funds at 31 October 2024	882,284	882,284

NOTE 7- RELATED PARTIES

There were no related party transactions during the year.

SHIVA TRUST

England & Wales - Charity number 1200725

Accounts



CHARITY REPORT 2022-23

BUILDING FUTURES : EMPOWERING CHILDREN AND YOUNG PEOPLE

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FOREWORD FROM THE CHIEF EXECUTIVE OFFICER



Greetings from Ramana

For the last few years, we have all witnessed the changing global conditions since the pandemic. We are adapting our whole infrastructure to reflect these new conditions. One of our largest decisions has been to improve our governance by becoming an incorporated charity.

As a result of these huge changes, we have worked hard to develop and innovate our services to strengthen our position as one of the few charities in the UK still going strong after the devastation of Covid 19.

By supporting our valued members, and continuously investing in our strong human values we are growing stronger each day. Once again, our sole objective is not only to serve our beneficiaries but also our Kind volunteers.

RAMANA DEVI
CEO

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OUR IMPACT

SINCE COVID 19, WE HAVE CHANGED THE LIVES OF THOUSANDS OF YOUNG PEOPLE AND THEIR FAMILIES.

OUR METHOD

OUR EDUCATION, TRAINING AND SKILLS PROGRAMMES HAVE PROVIDED EMPOWERMENT FOR THOUSANDS OF YOUNG PEOPLE, WITH HUNDREDS ALSO RECEIVING OUR POVERTY RELIEF PACKAGES

WE HELP BUILD STRONG PEOPLE

EDUCATION HAS A MAJOR IMPACT ON MENTAL HEALTH

ONE OF THE KEYS TO OUR SUCCESS THIS YEAR HAS BEEN PROVIDING SUPPORT TO THE THOUSANDS OF YOUNG PEOPLE STRUGGLING WITH THE CHALLENGES OF THE CHANGING WORLD.

NATURE FOR MENTAL HEALTH

PROVIDING NATURE SPACES AND ACTIVITIES FOR CHILDREN, YOUNG PEOPLE, FAMILIES, ORGANISATIONS AND OTHER CHARITIES HAS BEEN INVALUABLE THIS YEAR.

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2022-23

OVERVIEW



EVERY DAY, WE TRANSFORMED OUR FARM INTO A SANCTUARY, OFFERING MENTAL HEALTH SUPPORT TO THOUSANDS OF YOUNG PEOPLE, THEIR FAMILIES, AND COMMUNITIES.

THROUGH PARTNERSHIPS WITH SCHOOLS, COLLEGES, CHARITIES, AND BUSINESSES, WE PROVIDED A NURTURING, SAFE ENVIRONMENT WHERE HEALING AND GROWTH COULD THRIVE.



POVERTY IMPACT

IT IS WIDELY ACCEPTED THAT EDUCATION HAS A MAJOR IMPACT ON POVERTY. WE ENVISAGE A FAIRER WORLD WHERE ALL MARGINALISED PEOPLE; REGARDLESS OF SOCIAL OR ECONOMIC CIRCUMSTANCE HAVE ACCESS TO AN EDUCATION AND RESOURCES AS A MEANS OF OVERCOMING HARDSHIP AND INEQUALITY.

Access to education however is not enough. We believe that people unable to afford to meet their basic human needs have a right to equality in the quality of their opportunities and we both advocate for and invest in this cause.

We believe people from marginalised communities should have equal standards of infrastructure, equal resource capacity, and equal community facilities as any person in society.

To achieve our vision we proactively advocate for and invest in Equality of Opportunity. We believe in sustainable solutions, empowering individuals be they adults or children, and by doing so effect lasting change.

FOCUS OF OPERATIONS

**WE FOCUS 100% ON MARGINALISED AND
100% ON EQUAL OPPORTUNITIES**

Mental Health and Wellbeing for Youth in the U.K.:

- Collaborative efforts with schools, colleges, and the Princes Trust to support young people's mental health.
- Innovative programmes and interventions contributing to improved wellbeing.



OUR APPROACH

EDUCATION

It is widely accepted that education has a major impact on poverty. People from marginalised communities are denied the opportunity to lift themselves out of poverty through lack of investment in equal opportunities. We advocate for and make such investment.

EQUALITY

Access to education however is not enough and the education provided must foster equality of opportunity. We believe people from marginalised communities should have EQUAL skills and training, EQUAL provisions and EQUAL relief from poverty as any person within society. We proactively advocate for and invest in equality of opportunity.

SUSTAINABILITY

We promote a unique public-private sector partnership. We, and our service providers, partner with the local community and local Government or other Charities to utilise existing resources and share knowledge for lasting sustainable impact.

PARTNERSHIP

If possible we use local skilled labour and we always request financial contributions from community and council funding. However if such support is not forthcoming and there is a genuine need we will deliver. We have found that the lack of financial investment at the initial stage does not translate to lack of ownership long term, as long as the terms of engagement are set out clearly in advance. We request that the community invests in and supports our efforts to enhance the quality of the opportunity provided. The relationship between Shiva Trust, and community is based upon mutual respect, trust, commitment and shared values.

EQUALITY



EQUALITY IS ABOUT ENSURING THAT EVERY INDIVIDUAL HAS AN EQUAL OPPORTUNITY TO MAKE THE MOST OF THEIR LIVES AND TALENTS.

It is also the belief that no one should have poorer life chances because of the way they were born, where they come from, what they believe, or whether they have a disability. We have spent many years working to improve the equality of opportunities for the marginalised people within our society. As experts through experience and knowledge we provide equality and diversity specialist training focusing on equality and diversity in the private, public and voluntary sectors. We aim to provide training courses, seminars, and resources to improve the way society views our marginalised members.



SOCIAL INVESTMENT



SHIVA TRUST, DESPITE OUR SUCCESS TO DATE, REMAINS A SMALL ORGANISATION, LACKING THE FINANCIAL RESOURCES AND PUBLIC PROFILE OF OTHERS. WE ARE SEEKING SOCIAL INVESTMENT PARTNERS WHO SHARE OUR VISION OF A SOCIETY WHERE EVERY PERSON REGARDLESS OF SOCIAL OR ECONOMIC CIRCUMSTANCE IS AFFORDED EQUAL RESPECT AND EQUAL OPPORTUNITY. WE REQUIRE RECURRING COMMITTED SUPPORT FROM CORPORATE PARTNERS TO COVER OUR ANNUAL ADMINISTRATIVE OVERHEADS. SUCH SUPPORT WOULD ALLOW US TO PLAN AHEAD, TO BUILD UP OUR IN-HOUSE CAPACITY AND TO MAXIMISE THE SOCIAL RETURN ON THE INVESTMENT WE HAVE MADE TO DATE. IT WOULD ALLOW US TO ALLOCATE 100% OF FUNDS RAISED ELSEWHERE TO OUR PROGRAMMES.



**A REGISTERED CHARITY IN ENGLAND AND WALES
NO. 1200725**

SHIVA TRUST

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

17 OCTOBER 2023

CHARITY REGISTRATION NUMBER: 1200725

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SHIVA TRUST

YEAR ENDED 17 OCTOBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

STATUS:	REGISTERED CHARITY
REGISTERED NUMBER:	1200725
TRUSTEES:	A J Gordon J R Brindley T Parker P R Nair A C James
PRINCIPAL ESTABLISHMENT:	10, Park Place Manchester M4 4EY
INDEPENDENT EXAMINER	DEVSHI CHOTHANI c/o DBF ASSOCIATES CHARTERED ACCOUNTANTS STATUTORY AUDITORS SOUTH CHEETHAM BUSINESS CENTRE 10 PARKPLACE MANCHESTER M4 4EY

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
SHIVA TRUST
FOR THE YEAR ENDED 17TH OCTOBER 2023**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 17 October 2023 as set out on pages 4 and 5 together with the notes on pages 7 to 8.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- a) to examine the Financial Statements under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act);
- c) to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. My examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the Financial Statements.

Independent Examiner's statement

In connection with my examination no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with section 130 of the 2011 Act; and

comply with the accounting requirements of the 2011 Act.
have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

..... Date 2024

DEVSHI CHOTHANI
Senior Partner of DBF Associates
Chartered Accountants
10 Park Place
Manchester M4 4EY

SHIVA TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 17 OCTOBER 2023

	NOTES	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	Oct 2023 <u>Total</u>	Oct 2022 <u>Total</u>
		£	£	£	£
INCOMING RESOURCES FROM					
Donations	2	23,057		23,057	
Charitable Activities	2	17,259		17,259	
Investment Income	3	118			
Other Income	3	5,622		5,622	
TOAL INCOMING RESOURCES		46,056	-	45,938	-
RESOURCES EXPENDED ON					
Charitable Activities	4	36,013	-	36,013	
other Expenditure	4	6,401	-	6,401	
TOTAL RESOURCES EXPENDED		42,414	-	42,414	-
Net Incoming Resources		3,642	-	3,524	-
Movement Between Funds		-	-	-	-
Net Movement in funds for the year		3,642	-	3,524	-
Total Funds Trf From Previous Charity		673,779		673,779	-
TOTAL FUNDS CARRIED FORWARD		677,421	-	677,303	-

SHIVA TRUST

BALANCE SHEET

AS AT 17 OCTOBER 2023

	NOTES		<u>Oct 2023</u>		<u>Oct 2022</u>
		£	£	£	£
<u>FIXED ASSETS</u>					
Land & Property		491,950			
Motor Vehicles		-			
Fixtures & Fittings		4,553			
			496,503		-
<u>CURRENT ASSETS</u>					
Debtors		6,872			
Cash at Bank and in Hand		174,046			
			180,918		-
<u>CURRENT LIABILITIES</u>					
Creditors & accruals		4533	-		
<u>NET ASSETS</u>					
			677,421		-
<u>FUNDS</u>					
<u>Unrestricted Funds</u>					
General fund	6		677,421		
<u>Restricted Funds</u>					
			-		-
			677,421		-

Note: Fixed Assets, Current Assets, Current Liabilities and General Funds have been transferred from a previous charity Named Shiva Trust - 1148843, via a vesting document dated 04/06/2024

Approved by the management committee and signed on their behalf by:

PRESIDENT

TREASURER

SHIVA TRUST

Notes forming part of the Financial Statements for the year ended 17 October 2023

1) Accounting Policies

- a) The Financial Statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and follow the recommendations in Accounting and Reporting by Charities; *Statement of Recommended practice issued in March 2005 and revised in May 2008.*
- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable Vat which cannot be recovered.
- e) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- f) Resources expended on governance costs are those costs derived from statutory or constitutional obligations placed on the charity.
- g) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- h) Designated funds are unrestricted funds ear-marked by the management committee for particular purposes.
- i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

SHIVA TRUST
YEAR END 17 OCTOBER 2023
NOTES TO THE ACCOUNTS

NOTE 2- INCOMING RESOURCES
FROM CHARITABLE ACTIVITIES

	2023			2022
	Unrestricted	Restricted	Total	
	£	£	£	£
Donations	23,057		23,057	-
Fundraising & Other Courses	17,259		17,259	
Total	40,317	-	40,317	-

NOTE 3-INCOMING RESOURCES
FROM OTHER ACTIVITIES

Memberships	370		370	-
Grant	1,000		1,000	
Interest & Investments	118		118	
Product Sales	4,252		4,252	
Total	5,740	-	5,740	

NOTE 4-RESOURCES EXPENDED **4**
ON CHARITABLE ACTIVITIES

	Note	Unrestricted	Total	
		Funds	2023	
		£	£	£
Charitable Activities		36,013	36,013	
Staff Costs		6,401	6,401	
		42,414	42,414	-

SHIVA TRUST
YEAR END 17 OCTOBER 2023
NOTES TO THE ACCOUNTS

NOTE 5 - MOVEMENTS IN RESTRICTED/UNRESTRICTED FUNDS

	<u>Unrestricted Funds</u>	
	General Fund	Total
Incoming Resources	46,056	46,056
Resources Expended	42,414	42,414
Net Resources Expended	3,642	3,642
Funds at 18 October 2022	-	-
Funds Rcvd From Prev Charity	673,779	673,779
Funds at 17 October 2023	677,421	677,421

NOTE 6- RELATED PARTIES

There were no related party transactions during the year.