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

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SHIVIA

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FOR THE YEAR ENDED 31 MARCH 2022**

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CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

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

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



Dr Yasmine Hilton
Chairman

SHIVIA

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

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

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

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

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

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

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

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

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

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

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

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



Olivia (Olly) Belcher
CEO

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Our Livelihood Programmes

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

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

(i) Poultry Development Services (PDS)

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

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

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

PDS and Covid

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

Progress Report: PDS from 2011 to 31 March 2022

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

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

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

Contributing towards financial sustainability

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

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Impact and a path towards permanent change

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

Other key areas of expenditure this year have been:

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

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

(ii) Agri-management Services (AMS)

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

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

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

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

Covid and Cyclone Yaas

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

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

Progress Report: AMS from 2014 to 31 March 2022

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

AMS impact

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

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

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

Our results show that to date we have managed to:

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

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Awards

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

(iii) The Beautypreneur Programme

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

(iv) The Cooks Training Programme

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

(v) Goat Farming Programme

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

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

**REPORT OF THE TRUSTEES
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Replicating our Livelihood Programmes

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

Agri-management Services:

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

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

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

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

Poultry Development Services:

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

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

PUBLIC BENEFIT

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

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

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

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

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

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

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

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

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

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

FINANCIAL REVIEW

Financial position

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new Trustees

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

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

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

Management

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

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

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

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

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

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

Facilities

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6596925 (England and Wales)

Registered Charity number

01126444

Registered office

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

SHIVIA

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

Trustees

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

Company Secretary

Christopher Langridge

Independent Examiner

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

Legal Advisers

Clifford Chance LLP
10 Upper Bank Street
London E14 5JJ

Bankers

HSBC Bank
129 New Bond Street
London W1S 1EA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....
Christopher Langridge - Secretary

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

Independent examiner's report to the Trustees of Shivia ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



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

Date: 29th June 2022

SHIVIA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

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

The notes form part of these financial statements

SHIVIA

BALANCE SHEET
31 MARCH 2022

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

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

SHIVIA

BALANCE SHEET - continued
31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16th June 2022 and were signed on its behalf by:



Yasmine Hilton - Trustee



Olivia Belcher - Trustee

SHIVIA

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Allocation and apportionment of costs

Costs are allocated based on time spend on an activity.

Tangible fixed assets

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

Computer equipment - 20% on cost

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

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

SHIVIA

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

3. FUNDRAISING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. COSTS OF FUNDRAISING

Raising donations and legacies

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

6. CHARITABLE ACTIVITIES COSTS

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

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

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

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

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

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

VIEWS £13,595 on AMS Replication.

DSS £7,316 on PDS Replication.

SHIVIA

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

7. SUPPORT COSTS

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

8. NET INCOME/(EXPENDITURE)

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

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

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

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

SHIVIA

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

12. TANGIBLE FIXED ASSETS

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

SHIVIA

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. MOVEMENT IN FUNDS

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

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

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

SHIVIA

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

SHIVIA

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

15. MOVEMENT IN FUNDS - continued

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

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

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

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

16. RELATED PARTY DISCLOSURES

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

SHIVIA

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

17. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees.

SHIVIA

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

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

This page does not form part of the statutory financial statements

SHIVIA

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

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

This page does not form part of the statutory financial statements