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

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SHIVIA

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FOR THE YEAR ENDED 31 MARCH 2024**

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CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

Dr. Yasmine Hilton



Chairman

SHIVIA

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

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

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

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

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

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

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

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

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

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

Mrs. Olivia (Olly) Belcher



CEO

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Our Livelihood Programmes

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

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

(i) Poultry Development Services (PDS)

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

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What's in the Poultry Toolkit?

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

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

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

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

The importance of training

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

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

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

Contributing towards financial sustainability

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

WEST BENGAL

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

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Toolkit distribution

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

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

The path to independence

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

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

New locations

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

Challenges

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

An example of an inspiring poultry farmer

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

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

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

ODISHA

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

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

Toolkit distribution

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

Innovations

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

An example of a new farmer

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

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

JHARKHAND

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

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

CHHATTISGARH

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

MADAGASCAR

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

Each toolkit contains:

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

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

(ii) Agri-management Services (AMS)

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

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

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

Contributing towards financial sustainability

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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Awards

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

WEST BENGAL

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

Registrations

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

The benefits of Farmer Interest Groups

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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Making farming affordable

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

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

Links to Government programmes include:

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

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

The impact of AMS

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

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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

An example of a female AMS farmer in West Bengal

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

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

ODISHA

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

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

Results

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

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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Examples of female AMS farmers in Odisha

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

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

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

MADAGASCAR

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

(iii) Fish Farming

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

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

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Toolkits and training

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

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

Impact

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

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

(iv) The Beautypreneur Programme

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

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

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

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(iv) The Cooks Training Programme

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

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

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

PUBLIC BENEFIT

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

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

1. Replicating Programmes

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

2. Introducing our Fish Farming Programme

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

3. New Location in West Bengal

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

4. Awards in Agri-management Services

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

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5. Using technology in the field

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

6. Shivia Farmer App

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

7. Field trips to India and Madagascar

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

8. Virtual Field Visit

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

9. The London Visit and House of Lords Dinner

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

10. The Big Give Christmas Challenge

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

FINANCIAL REVIEW

Financial position

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

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

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

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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new Trustees

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

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

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

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

Management

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

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

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

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

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

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

Facilities

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6596925 (England and Wales)

Registered Charity number

01126444

SHIVIA

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

Registered office

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

Trustees

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

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

Independent Examiner

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

Legal Advisers

Clifford Chance LLP
10 Upper Bank Street
London
E14 5JJ

and

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

Bankers

HSBC Bank
129 New Bond Street
London
W1S 1EA

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



.....
Mrs. Olivia Belcher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHIVIA

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



H W G Maxwell FCA

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

Date: 23rd May 2024

SHIVIA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

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

The notes form part of these financial statements

SHIVIA

**BALANCE SHEET
31 MARCH 2024**

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

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

SHIVIA

BALANCE SHEET - continued
31 MARCH 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16th May 2024 and were signed on its behalf by:



.....
Dr. Yasmine Hilton - Trustee



.....
Mr. Prakash Kurup - Trustee

SHIVIA

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Allocation and apportionment of costs

Costs are allocated based on time spend on an activity.

Tangible fixed assets

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

Computer equipment - 20% on cost

Taxation

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

Fund accounting

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

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

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

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

2. DONATIONS AND LEGACIES

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

SHIVIA

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

3. FUNDRAISING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. CHARITABLE ACTIVITIES COSTS

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

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

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

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

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

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

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

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

Nirman £16,213 on Poultry Development Services.

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

SATHEE £12,604 on Poultry Development Services.

KALP £4,124 on Poultry Development Services.

Prerak £4,116 on Poultry Development services.

SHIVIA

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

6. SUPPORT COSTS

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

7. NET INCOME/(EXPENDITURE)

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

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

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

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

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

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

SHIVIA

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

11. TANGIBLE FIXED ASSETS

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

SHIVIA

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. MOVEMENT IN FUNDS

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

SHIVIA

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

14. MOVEMENT IN FUNDS - continued

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

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

SHIVIA

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

SHIVIA

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

14. MOVEMENT IN FUNDS - continued

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

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

SHIVIA

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

14. MOVEMENT IN FUNDS - continued

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

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

15. RELATED PARTY DISCLOSURES

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

16. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees.

SHIVIA

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

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

This page does not form part of the statutory financial statements

SHIVIA

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

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

This page does not form part of the statutory financial statements