

# MANAVATA

England & Wales - Charity number 1120315

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2007-07-27

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

## Contact

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**Address** 52 Akron Drive  
Wolverhampton  
WV10 6EG

**Phone** 07739391175

**Email** [info@manavata.org](mailto:info@manavata.org)

**Website** [www.manavata.org](http://www.manavata.org)

## Activities

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**Objects:** 1 THE RELIEF OF POVERTY, THE PRESERVATION AND PROTECTION OF GOOD HEALTH AND THE ADVANCEMENT OF EDUCATION OF THOSE IN NEED THROUGHOUT THE WORLD.2 THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF RESOURCES..

**Activities:** \* Supporting orphan children, poor and the needy.\* Charity At Home & Cycling Program to promote best practices which helps to improve health and environment. Healthy living sessions\* Global Youth Movement program to support youth in building their career.\* Organizing CharityTogether program to help organizations in improving efficiency in their activities.\* Sustainable rural development

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- India
- United States
- Bristol City
- Hampshire
- Milton Keynes
- Reading
- Telford & Wrekin
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,012	£52,641	-	-
2024-03-31	£62,414	£34,348	-	-
2023-03-31	£39,214	£51,533	-	-
2022-03-31	£24,995	£123,381	-	-
2021-03-31	£34,332	£2,696	-	-

## Trustees

Name	Role	Appointed
<b>SRINIVASA CHOWDARY ALLURI</b>	Chair	
BABJI VUNDAVILLI		
Hemanth Kumar Devabaktuni		2021-03-28
KALYAN PETLURU		2024-08-09
Leena Vinod Thomas		2014-01-20
RAMALINGESWA RAO PENUMUDI		
UMA LADE		2013-12-12
VEERRAJU MARNI		
Vamsi Krishna Jasti		2021-03-28

**MANAVATA**

England & Wales - Charity number 1120315

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1120315**

**Manavata**

**Financial Statements**

**31 March 2025**

**D&D Accountancy & Taxation Ltd  
44-60 Richardshaw Lane  
Pudsey  
West Yorkshire  
LS28 7UR**

**Manavata  
Trustees' Annual Report  
Year ended 31 March 2025**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Manavata
Charity registration number	1120315
Principal office	52 Akron Drive Wolverhampton WV10 6EG

The trustees

SRINIVASA CHOWDARY ALLURI (Chair)  
KALYAN PETLURU  
Vamsi Krishna Jasti  
Hemanth Kumar Devabaktuni  
Leena Vinod Thomas  
UMA LADE  
BABJI VUNDAVILLI  
VEERRAJU MARNI  
RAMALINGESWA RAO PENUMUDI

Independent examiner

Mr V Dontula (AFA, ATA, MIPA)  
D&D Accountancy & Taxation Ltd  
44-60 Richardshaw Lane  
Pudsey  
West Yorkshire  
LS28 7UR

**Manavata**  
**Trustees' Annual Report (continued)**  
**Year ended 31 March 2025**

Structure, governance and management

The charities governing document is its constitution,

The Trustees who served during the year were:

MR SRINIVASA CHOWDARY ALLURI  
MRS UMA LADE  
MR KALYAN PETLURU  
MR RAMALINGESWA RAO PENUMUDI  
MR VEERRAJU MARNI  
MR HEMANTH KUMAR DEVABAKTUNI  
MR BABJI VUNDAVILLI  
MR MANISH KUMAR  
MRS LEENA THOMAS

Under the constitution trustees are elected for one year.

No trustees received any remuneration for services as a trustee.

No trustee had any beneficial interest in any contract with the charity during the year.

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The Charity's principal aims and activities during the year were to fund and maintain our co-existence projects, and to include the following;

- 1.To financially assist persons who are in conditions of need, hardship or distress,
2. To assist children throughout the world without consideration of race or colour or religion and
3. To create awareness on health and environment for sustainable development.

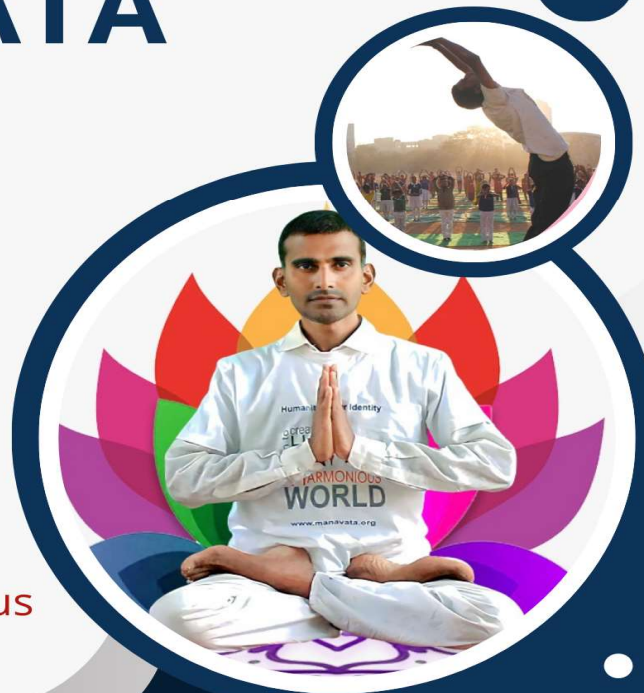
These aims were made possible by the volunteers with their continuous efforts and income from the cycling events, charity walks and donations received.

Volunteers take up different initiatives to help needy for identified cases, particularly for critical surgeries, trustees perform appropriate background check and Trustees then allot funds which are transmitted to the hospitals or organisations by the volunteer concerned.



# TRUSTEES ANNUAL REPORT MANAVATA 2024-25

Our Mission is to Create  
Healthy, Happy, & Harmonious  
(3H) World



**Manavata**

UK Charity No: 1120315

+44 7739 391175, +44 7501 069241  
www.manavata.org, info@manavata.org

## Message from the Founder

Dear Members, Volunteers and Supporters,

This year marks 33 years since the inception of Manavata. Our journey has been one of perseverance, growth, and unwavering dedication to humanity. It is your support and belief in our mission that has enabled us to make meaningful progress in our efforts to uplift underprivileged communities, spread value-based education, and promote sustainable living. Together, we continue to light the path toward a brighter and more compassionate world.

With gratitude,

**Srinivasa Alluri**, Founder & President, Manavata



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## 2024-25 Highlights

### 1. Education and Youth Empowerment

- Distributed 400 educational kits to children in flood-impacted slum areas of Vijayawada, reaching 12 schools.
- Conducted special awareness sessions on personality development, selfless service, environmental responsibility, and mutual support.
- Provided value education and Yoga training to over 10,000 students through the Manavata Samskara Vidya program.
- Trained 500 unemployed youth in skill development and self-reliance.

### 2. Humanitarian Initiatives

- Supported over 300 orphaned and vulnerable children through residential care and education programs.
- Conducted health camps, benefiting 15,000 individuals in rural and underserved areas.
- Delivered relief and rehabilitation support to 1,000 families affected by floods and natural disasters.

### 3. Environmental Sustainability

- Planted 50,000 trees in collaboration with schools, local communities, and volunteers.
- Conducted workshops and campaigns encouraging eco-friendly practices, waste management, and sustainable agriculture.
- Mobilized 20,000 youth as environmental warriors to combat climate change and promote green living.

### 4. Global Outreach

- Extended the reach of Manavata's programs across 18 countries through partnerships and awareness campaigns.
- Organized 50 cycling expeditions to promote the message of humanity, sustainability, and unity.
- Expanded the Manavata network to include 2,000 new volunteers globally.

**Looking Ahead**

As we move into 2025, our focus will remain on expanding our reach, enhancing the impact of our programs, and fostering sustainable development. Key initiatives for the upcoming year include:

- Establishing 10 new value-based education centres in rural and semi-urban areas.
- Launching a digital platform to provide online skill development and self-improvement courses.
- Increasing tree plantation targets to 1,00,000 trees.
- Partnering with more organizations to amplify humanitarian efforts globally.

MAHE, the value-based education to be established and run in 4 locations. Increase awareness on health and protecting the nature.

We also focus on youth leadership programs and reach more young people towards building responsible leaders.

# Rural Health Centres



# UK Healthy Living & Yoga Events



# Gaushala (Protection of Cows & Environment)



# Cycling For Humanity (Save Earth Campaign)



# Value Education(Samaskaravidya)



## ಧ್ಯಾನಂ.. ಆರೋಗ್ಯಯಾಗಂ



ಅಧ್ಯಯನ, ಮೃಗವೇದಿ : ಮಿಗಿಲಾಗಿ ನಡೆದ, ಪ್ರಾಣಿಗಳಿಗೆ ವಿ  
 ಲ್ಲಿ ಮೇಲಾದ ನಡವಳಿಯಿಂದ ವಿಶ್ವ ಮನವರಿಕೆ ಮಾಡಿ  
 ದವರು ಅಲ್ಲೂ ಕ್ರಿಯೆಗಳು ಕೆಲವು ಆಯಿತು. ಕೌಶಲ  
 ಮೂಲಕ ಮನವರಿಕೆ ಮಾಡಿದ ಗುರುಗಳು ಕಾರಣ ವಿಶ  
 ಯಲ್ಲಿ ಪ್ರವಾಸೋದ್ಯಮ ಅಂದಾಜಿಸಿ ಅಧ್ಯಯನದಲ್ಲಿ  
 ವಿಶ್ವವಿದ್ಯಾನಿಲಯ ಅಧ್ಯಯನ ನಡವಳಿ ಮಾಡಿದರು.



# UFH - Sustainable Development Activities



### **Financial review**

The total income for the year ended 31st March 2025 was £32,012 and the total expenditure was (£52,641) as described in the financial statement.

The balance sheet remained strong during the year, the main constituent part of continuing to be cash reserves.

At the year end the charity has general cash reserves of £13,521 (2024: £34,150). The reserves will be used in the future as planned expenditure comes to fruition and new projects arise.

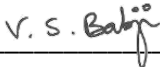
It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure.

The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

We thank all our volunteers and donors here without whom we could not continue this journey

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The trustees' annual report was approved on 29th January 2026 and signed on behalf of the board of trustees by:

  
\_\_\_\_\_  
Mr B Vundavilli  
Trustee

\_\_\_\_\_  
R Rao Penumudi  
Mr R R Penumudi  
Trustee

**Manavata**  
**Independent Examiner's Report to the Trustees of Manavata**

**Year ended 31 March 2025**

I report to the trustees on my examination of the financial statements of Manavata ('the charity') for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



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Mr V Dontula (AFA, ATA, MIPA)  
D&D Accountancy & Taxation Ltd  
44-60 Richardshaw Lane  
Pudsey  
West Yorkshire  
LS28 7UR

- 12 -

Date: 29/01/2026

**Manavata**  
**Statement of Financial Activities**  
**Year ended 31 March 2025**

		2025	2024
	Note	Unrestricted funds	Total funds
		£	£
<b>Income and endowments</b>			
Donations and legacies	4	29,552	62,286
Gift Aid	5	1,967	-
Investment income	6	493	128
<b>Total income</b>		<u>32,012</u>	<u>62,414</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	7	2,559	217
Expenditure on charitable activities	8	50,082	34,131
<b>Total expenditure</b>		<u>52,641</u>	<u>34,348</u>
<b>Net (expenditure)Income and net movement in funds</b>	-	<u>20,629</u>	<u>28,066</u>
Reconciliation of funds			
Total funds brought forward		<u>34,150</u>	<u>45,296</u>
<b>Total funds carried forward</b>		<u>13,521</u>	<u>34,150</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 15 to 21 form part of these financial statements.

**Manavata**  
**Statement of Financial Position**  
**31st March 2025**

		2025		2024
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Current assets</b>				
Debtors	14	-		-
Cash at bank and in hand		13,521		34,150
		<u>13,521</u>		<u>34,150</u>
Creditors: amounts falling due within one year	15	<u>-</u>		<u>-</u>
Net current assets			<u>13,521</u>	<u>34,150</u>
Total assets less current liabilities			<u>13,521</u>	<u>34,150</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>13,521</u>	<u>34,150</u>
<b>Total charity funds</b>	16		<u>13,521</u>	<u>34,150</u>

These financial statements were approved by the board of trustees and authorised for issue on 29th January 2026, and are signed on behalf of the board by:

*V. S. Balaji*

\_\_\_\_\_  
Mr B Vundavilli  
Trustee

\_\_\_\_\_  
R Rao Penumudi

\_\_\_\_\_  
Mr R R Penumudi  
Trustee

The notes on pages 15 to 21 form part of these financial statements.

**Manavata**  
**Notes to the Financial Statements**  
**Year ended 31 March 2025**

**1 General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated, The address of the principal office is 52 Akron Drive Wolverhampton, WV10 6EG

**2 Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3 Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2025**

**3. Accounting policies (continued)**

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities,

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2025**

**3. Accounting policies (continued)**

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2025**

**4 Donations and legacies**

	Unrestricted funds £	Total funds 2025 £	Unrestricted funds £	Total funds 2024 £
<b>Donations</b>				
Donations	29,552	29,552	62,286	62,286
Membership fees			-	-
Gift aid	1,967		-	-
	<u>31,519</u>	<u>29,552</u>	<u>62,286</u>	<u>62,286</u>

**5 Other trading activities**

	Unrestricted funds £	Total funds 2025 £	Unrestricted funds £	Total funds 2024 £
Fund raising income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**6 Investment income**

	Unrestricted funds £	Total funds 2025 £	Unrestricted funds £	Total funds 2024 £
Bank interest receivable	<u>493</u>	<u>493</u>	<u>128</u>	<u>128</u>

**7 Costs of raising donations and legacies**

	Unrestricted funds £	Total funds 2025 £	Unrestricted funds £	Total funds 2024 £
MAHE - Online fund raising costs	2,306	2,306	-	-
MAHE - Hall hire				
MAHE - Materials				
MAHE - Teacher costs			-	-
	<u>2,306</u>	<u>2,306</u>	<u>-</u>	<u>-</u>

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2025**

**8 Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Grant funding activities £	Support cost £	Total Funds 2025 £	Total Funds 2024 £
Healthy living project	-			-	
Donations to other charities		-		-	-
Governance costs			-	157	121
	<u>-</u>	<u>-</u>	<u>-</u>	<u>157</u>	<u>121</u>

**9 Analysis of support costs**

	Analysis of support costs activities £	Total Funds 2025 £	Total Funds 2024 £
Insurance	-	96	96
Independent examination fee	-	-	-
	<u>0</u>	<u>96</u>	<u>96</u>

**10 Donations to other charities**

	2025 £	2024 £
<b>Grants to institutions</b>		
Vishwa Manavata Samastha, for Orphanages		
Help Needy	20,000	23,500
MAHE & Education	20,000	-
Rural health centres, awareness and camping	-	7,256
Vishwa Manavata Samastha, Organic Farming	10,000	-
Yogashala Meditation Hall @ UFH	-	-
Humanity setup & Administration	-	3,375
Goshala @ UFH	-	-
	<u>50,000</u>	<u>34,131</u>
Total grants	<u>50,000</u>	<u>34,131</u>

**Manavata**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2025**

**11 Independent examination fees**

	2025 £	2024 £
Fees payable to the independent examiner for. Independent examination of the financial statements	-	-

**12 Staff costs**

The average head count of employees during the year was Nil (2024: Nil).  
No employee received employee benefits of more than £60,000 during the year (2024: Nil).

**13 Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**14 Debtors**

	2025 £	2024 £
Prepayments and accrued income	-	-

**15 Creditors: amounts falling due within one year**

	2025 £	2024 £
Trade creditors		

**Manavata**  
**Notes to the Detailed Statement of Financial Activities**  
**Year ended 31 March 2025**

**16 Analysis of charitable funds**

Unrestricted funds	At 1st April 2025 £	Income £	Expenditure £	At 31st March 2024 £
General funds	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

**17 Analysis of net assets between funds**

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Current assets	13,521	13,521	34,150
Creditors less than 1 year	<u>          -</u>	<u>          -</u>	<u>          -</u>
<b>Net assets</b>	<u>13,521</u>	<u>13,521</u>	<u>34,150</u>

**MANAVATA**

England & Wales - Charity number 1120315

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1120315**

**Manavata**

**Financial Statements**

**31 March 2024**

**D&D Accountancy & Taxation Ltd  
44-60 Richardshaw Lane  
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**Year ended 31 March 2024**

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Charity registration number	1120315
Principal office	52 Akron Drive Wolverhampton WV10 6EG

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KALYAN PETLURU  
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Leena Vinod Thomas  
UMA LADE  
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VEERRAJU MARNI  
RAMALINGESWA RAO PENUMUDI

Independent examiner	Mr V Dontula (AFA, ATA, MIPA) D&D Accountancy & Taxation Ltd 44-60 Richardshaw Lane Pudsey West Yorkshire LS28 7UR
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**Manavata**  
**Trustees' Annual Report (continued)**  
**Year ended 31 March 2024**

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**Manavata**  
**Trustees' Annual Report (continued)**  
**Year ended 31 March 2024**

**Achievements and performance**

- **Children:** Manavata continued to operating orphanages (Ashram) in India. During this year, purchased a building and place for orphanage. Mentally disabled and children with learning disabilities have joined and their progress with our yoga therapy and ayurvedic treatment helped a lot. So far total number of children got benefitted 275. The performance of the children is improved with the support of local volunteers and online teaching.



- **Cycling For Humanity:** events helped us to raise funds to support ongoing humanitarian programs apart from raising awareness & inspiring youth to protect environment and live healthy.
- [London to Brighton cycling event was organized by Manavata volunteers.](#)
- Manavata UK chapter organised family events to bring awareness on healthy living, yoga, meditation and protecting the nature. Had brainstorming sessions with parents on better parenting and child education. Approximately 500 families involved at various events organised across the UK.



- Rural health centres and medical camps: Regular dispensaries are running in 50 centres successfully with holistic health care to needy (homeopathy, ayurveda and yoga therapy) in AP and TS states in India. This year we have also conducted number of medical camps with different specialist doctors like diabetic, dental, amputee, hearing aid etc.
- The free online Yoga sessions helped around 800 people in balancing work and their health. Volunteers at Reading, Sutton, Sutton Coldfield, Tonbridge have continued to take free Yoga sessions on the weekends. Approximately 200 families have benefitted with these sessions.
- Manavata Academy for Human Excellence (MAHE): continued to offer value-based education to the children. Children are taught with yoga, meditation, human values, healthy living, organic kitchen gardening, selfless service, humanity, personality development, life skills, classical music and other extracurricular activities and assisting on academic courses. Around 30 rural study centres in India and 3 centres in UK, around 6000 children benefitted through these courses.
- Volunteers organised various **fund-raising** events ex: Summer Fest and charity walks. Also, helped volunteers in India in planning various health camps, rural development activities and other programs
- **Natural Farming:** Manavata carried out plantation program, promoting natural forming techniques. Organized 4 workshops which have trained around 500 farmers in Andhra Pradesh, and Telangana states, India. We have also initiated 2 projects one in East Godavari district and one in Khammam district to grow poison-less food without using chemicals / pesticides and using zero budget natural farming methods. This helped local farmers to learn practically and experience benefits. This also helped us to produce rice
- **Natural Farming:** Manavata carried out plantation program, promoting natural forming techniques. Organized 4 workshops which have trained around 500 farmers in Andhra Pradesh, and Telangana states, India. We have also initiated 2 projects one in East Godavari district and one in Khammam district to grow poison-less food without using chemicals / pesticides and using zero budget natural farming methods. This helped local farmers to learn practically and experience benefits. This also helped us to produce rice for our children. Vision for this project is to achieve sustainability by protecting the soil, environment and people health. It also helps at great extent to avoid Cancer, heart attacks and many other chronic diseases.

## Public benefit

The Trustees have considered the Charity Commission guidance on public benefit and consider that activities of the charity meet its charitable objectives and provide benefit to the public

Project	Number of people benefitted	Location	Number of Volunteers involved
<b>Help Needy</b>			
Orphanages	275 children	In AP & TS, India. (Lolla, Kottakota, Hyderabad & Kalluru)	25
Blind, differently abled, Dumb and Deaf children	45	Bhavitha schools in Someswaram, Mamidada	3
Food to old people	80	Lolla, Kothakota and Hyderabad	8
Notebooks to poor students	35000 students	Multiple locations in AP and TS for poor students in rural government	20

		schools.	
<b>Health</b>			
Rural health & medical centres	70000 patients	Lolla, Gangavaram, Konkuduku, Vetlapalem, Mamidada, Machavaram, Biccavolu, Sandredu, Angara, Rachapalli, RB Patnam, Vendra, Machara, Angara, Alamuru, Kottakota, Pebbair, Wanaparty, Hyderabad, etc	45
Yoga and healthy Living	3000 families	Multiple locations across UK, USA and India	25
Online Yoga	6500 people		5
Blood donation helpline and camps	40000 people	Hyderabad, Kakinada, Bangalore and other locations. Camps conducted and also organized donors via our helpline.	3000
<b>Education</b>			
PDP (Personality Development) and value education	6000 students	Multiple locations in UK, USA and India	45
<b>Environment</b>			
Natural farming	500 farmers	In AP, TS and Kerala	20
Cycling for Humanity	Campaign reached to general public	Multiple locations in UK, USA and India	300
Plantation Drive	4000 saplings	Multiple villages in East Godavari district. Plantation at both public places and 2 fruit plants for each home.	80

**Financial review**

The total income for the year ended 31st March 2024 was £62,414 and the total expenditure was (£34,348) as described in the financial statement.

The balance sheet remained strong during the year, the main constituent part of continuing to be cash reserves.

At the year end the charity has general cash reserves of £34,150 (2023: £13,788). The reserves will be used in the future as planned expenditure comes to fruition and new projects arise.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure.

The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**Manavata**  
**Trustees' Annual Report (continued)**  
**Year ended 31 March 2024**

**Plans for future periods:**

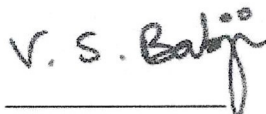
We would like to continue and expand our work in chosen areas Health, Education, Environment and Help Needy. In coming year, we are planning to support more than 300 children. Another 25 villages to be adopted for sustainable rural development

MAHE, the value-based education to be established and run in 4 locations. Increase awareness on health and protecting the nature.

We also focus on youth leadership programs and reach more young people towards building responsible leaders.

We thank all our volunteers and donors here without whom we could not continue this journey

The trustees' annual report was approved on 31st January 2025 and signed on behalf of the board of trustees by:



Mr B Vundavilli  
Trustee



Mr K Petluru  
Trustee

**Manavata**  
**Independent Examiner's Report to the Trustees of Manavata**

**Year ended 31 March 2024**

I report to the trustees on my examination of the financial statements of Manavata ('the charity') for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



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Mr V Dontula (AFA, ATA, MIPA)  
D&D Accountancy & Taxation Ltd  
44-60 Richardshaw Lane  
Pudsey  
West Yorkshire  
LS28 7UR

Date: 31/01/2025

**Manavata**  
**Statement of Financial Activities**  
**Year ended 31 March 2024**

		<b>2024</b>	2023
	<b>Note</b>	<b>Unrestricted funds</b>	<b>Total funds</b>
		£	£
<b>Income and endowments</b>			
Donations and legacies	4	62,286	39,207
Other trading activities	5		-
Investment income	6	128	7
<b>Total income</b>		<u>62,414</u>	<u>39,214</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	7	217	1,533
Expenditure on charitable activities	8	34,131	50,000
<b>Total expenditure</b>		<u>34,348</u>	<u>51,533</u>
<b>Net (expenditure)Income and net movement in funds</b>		<u>28,066</u>	<u>- 12,319</u>
Reconciliation of funds			
Total funds brought forward		45,296	53,000
<b>Total funds carried forward</b>		<u>34,150</u>	<u>13,788</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

**Manavata**  
**Statement of Financial Position**  
**31st March 2024**

		2024	2023
	Note	£	£
<b>Current assets</b>			
Debtors	14	-	-
Cash at bank and in hand		34,150	13,788
		<u>34,150</u>	<u>13,788</u>
Creditors: amounts falling due within one year	15	-	-
Net current assets			34,150    13,788
Total assets less current liabilities			<u>34,150</u> <u>13,788</u>
<b>Funds of the charity</b>			
Unrestricted funds			34,150    13,788
<b>Total charity funds</b>	16		<u>34,150</u> <u>13,788</u>

These financial statements were approved by the board of trustees and authorised for issue on 31st January 2025, and are signed on behalf of the board by:

*V. S. Babji*

Mr B Vundavilli  
Trustee

*K. Petluru*

Mr K Petluru  
Trustee

**Manavata**  
**Notes to the Financial Statements**  
**Year ended 31 March 2024**

## **1 General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated, The address of the principal office is 52 Akron Drive  
Wolverhampton, WV10 6EG

## **2 Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

## **3 Accounting policies**

### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### **Going concern**

There are no material uncertainties about the charity's ability to continue.

### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2024**

**3. Accounting policies (continued)**

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities,

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2024**

**3. Accounting policies (continued)**

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2024**

**4 Donations and legacies**

	Unrestricted funds £	Total funds 2024 £	Unrestricted funds £	Total funds 2023 £
<b>Donations</b>				
Donations	62,286	62,286	39,207	39,207
Membership fees			-	-
Gift aid			-	-
	<u>62,286</u>	<u>62,286</u>	<u>39,207</u>	<u>39,207</u>

**5 Other trading activities**

	Unrestricted funds £	Total funds 2024 £	Unrestricted funds £	Total funds 2023 £
Fund raising income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**6 Investment income**

	Unrestricted funds £	Total funds 2024 £	Unrestricted funds £	Total funds 2024 £
Bank interest receivable	<u>128</u>	<u>128</u>	<u>7</u>	<u>7</u>

**7 Costs of raising donations and legacies**

	Unrestricted funds £	Total funds 2024 £	Unrestricted funds £	Total funds 2024 £
MAHE - Online fund raising costs	-	-	1,401	1,401
MAHE - Hall hire				
MAHE - Materials				
MAHE - Teacher costs			-	-
	<u>-</u>	<u>-</u>	<u>1,401</u>	<u>1,401</u>

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2024**

**8 Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Grant funding activities £	Support cost £	Total Funds 2024 £	Total Funds 2023 £
Healthy living project	-			-	
Donations to other charities		-		-	-
Governance costs			-	121	132
	<u>-</u>	<u>-</u>	<u>-</u>	<u>121</u>	<u>132</u>

**9 Analysis of support costs**

	Analysis of support costs activities £	Total Funds 2024 £	Total Funds 2023 £
Insurance	-	96	-
Independent examination fee	-	-	-
	<u>0</u>	<u>96</u>	<u>0</u>

**10 Donations to other charities**

	2024 £	2023 £
<b>Grants to institutions</b>		
Vishwa Manavata Samastha, for Orphanages		23,000
Help Needy	23,500	10,000
MAHE & Education		10,000
Rural health centres, awareness and camping	7,256	2,000
Vishwa Manavata Samastha, Organic Farming		1,000
Yogashala Meditation Hall @ UFH		1,000
Humanity setup & Administration	3,375	1,000
Goshala @ UFH		2,000
	<u>34,131</u>	<u>50,000</u>
Total grants	<u>34,131</u>	<u>50,000</u>

**Manavata**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2024**

**11 Independent examination fees**

	2024	2023
	£	£
Fees payable to the independent examiner for. Independent examination of the financial statements	-	-

**12 Staff costs**

The average head count of employees during the year was Nil (2023: Nil).  
No employee received employee benefits of more than £60,000 during the year (2023: Nil).

**13 Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**14 Debtors**

	2024	2023
	£	£
Prepayments and accrued income	-	-

**15 Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors		

**Manavata**  
**Notes to the Detailed Statement of Financial Activities**  
**Year ended 31 March 2024**

**16 Analysis of charitable funds**

Unrestricted funds	At 1st April 2023 £	Income £	Expenditure £	At 31st March 2024 £
General funds	<hr/>	<hr/>	<hr/>	<hr/>

**17 Analysis of net assets between funds**

	Unrestricted funds £	Total funds 2024 £	Total funds 2023 £
Current assets	34,150	34,150	13,788
Creditors less than 1 year	-	-	-
<b>Net assets</b>	<hr/> <b>34,150</b>	<hr/> <b>34,150</b>	<hr/> <b>13,788</b>

**MANAVATA**

England & Wales - Charity number 1120315

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1120315**

**Manavata**

**Financial Statements**

**31 March 2023**

**D&D Accountancy & Taxation Ltd  
44-60 Richardshaw Lane  
Pudsey  
West Yorkshire  
LS28 7UR**

**Manavata**  
**Trustees' Annual Report**  
**Year ended 31 March 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Manavata
Charity registration number	1120315
Principal office	52 Akron Drive Wolverhampton WV10 6EG

The trustees

Srinivasa C Alluri  
Vamsi Krishna Jasti  
Kalyan Petluru  
R R Penumudi  
V Marni  
Hemanth D  
Charan Gupta  
B Vundavilli  
Leena Thomas  
Manish Kumar  
Pramoda Potu  
Amit Khanna

Independent examiner	Mr V Dontula (AFA, ATA, MIPA) D&D Accountancy & Taxation Ltd 44-60 Richardshaw Lane Pudsey West Yorkshire LS28 7UR
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**Manavata**  
**Trustees' Annual Report (continued)**  
**Year ended 31 March 2023**

Structure, governance and management

The charities governing document is its constitution,

The Trustees who served during the year were:

MR SRINIVASA CHOWDARY ALLURI  
MRS UMA LADE  
MR KALYAN PETLURU  
MR RAMALINGESWA RAO PENUMUDI  
MR VEERRAJU MARNI  
MR MAHESH KUMAR PATHARLAPALLI  
MR RAMAMOCHAN REDDY YEGGONI  
MR SRIRAM NARASIMHA MAHABHASHYAM  
MR BABJI VUNDAVILLI  
MR MANISH KUMAR  
MRS LEENA THOMAS

Under the constitution trustees are elected for one year.

No trustees received any remuneration for services as a trustee.

No trustee had any beneficial interest in any contract with the charity during the year.

Existing trustees brief new trustees on the charity's aim and objectives, They are also given literature about the charity and directed towards the charity's website. This enables them to fulfil their role in line with the Charities Act. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Objectives and activities**

The Charity's principal aims and activities during the year were to fund and maintain our co-existence projects, and to include the following;

- 1.To financially assist persons who are in conditions of need, hardship or distress,
2. To assist children throughout the world without consideration of race or colour or religion and
3. To create awareness on health and environment for sustainable development.

These aims were made possible by the volunteers with their continuous efforts and income from the cycling events, charity walks and donations received.

Volunteers take up different initiatives to help needy for identified cases, particularly for critical surgeries, trustees perform appropriate background check and Trustees then allot funds which are transmitted to the hospitals or organisations by the volunteer concerned.

**Manavata**  
**Trustees' Annual Report (continued)**  
**Year ended 31 March 2023**

**Achievements and performance**

- **Children:** Manavata continued to operating orphanages (Ashram) in India. During this year, purchased a building and place for orphanage. Mentally disabled and children with learning disabilities have joined and their progress with our yoga therapy and ayurvedic treatment helped a lot. So far total number of children got benefitted 250. The performance of the children is improved with the support of local volunteers and online teaching.



- **Cycling For Humanity:** events helped us to raise funds to support ongoing humanitarian programs apart from raising awareness & inspiring youth to protect environment and live healthy.
- [Trafalgar square to Hempton park cycling event was organized by Manavata volunteers.](#)
- Manavata UK chapter organised family events to bring awareness on healthy living, yoga, meditation and protecting the nature. Had brainstorming sessions with parents on better parenting and child education. Approximately 300 families involved at various events organised across the UK.



- Rural health centres and medical camps: Regular dispensaries are running in 49 centres successfully with holistic health care to needy (homeopathy, ayurveda and yoga therapy) in AP and TS states in India. This year we have also conducted number of medical camps with different specialist doctors like diabetic, dental, amputee, hearing aid etc.
- The free online Yoga sessions helped around 600 people in balancing work and their health. Volunteers at Reading, Sutton, Basingstoke, Bristol have continued to take free Yoga sessions on the weekends. Approximately 150 families have benefitted with these sessions.
- Manavata Academy for Human Excellence (MAHE): continued to offer value-based education to the children. Children are taught with yoga, meditation, human values, healthy living, organic kitchen gardening, selfless service, humanity, personality development, life skills, classical music and other extracurricular activities and assisting on academic courses. Around 30 rural study centres in India and 3 centres in UK, around 5000 children benefitted through these courses.
- Volunteers organised various **fund-raising** events ex: Summer Fest and charity walks. Also, helped volunteers in India in planning various health camps, rural development activities and other programs.
- **Natural Farming:** Manavata carried out plantation program, promoting natural forming techniques. Organized 3 workshops which have trained around 400 farmers in Andhra Pradesh, India. We have also initiated 2 projects one in East Godavari district and one in Khammam district to grow poison-less food without using chemicals / pesticides and using zero budget natural farming methods. This helped local farmers to learn practically and experience benefits. This also helped us to produce rice for our children. Vision for this project is to achieve sustainability by protecting the soil, environment, and people health. It also helps at great extent to avoid Cancer, heart attacks and many other chronic diseases.

## Public benefit

The Trustees have considered the Charity Commission guidance on public benefit and consider that activities of the charity meet its charitable objectives and provide benefit to the public.

Project	Number of people benefitted	Location	Number of Volunteers involved
<b>Help Needy</b>			
Orphanages	255 children	In AP & TS, India. (Lolla, Kottakota, Hyderabad & Kalluru)	25
Blind, differently abled, Dumb and Deaf children	45	Bhavitha schools in Someswaram, Mamidada	3
Food to old people	80	Lolla, Kothakota and Hyderabad	8
Notebooks to poor students	35000 students	Multiple locations in AP and TS for poor students in rural government schools.	20
<b>Health</b>			
Rural health & medical centres	70000 patients	Lolla, Gangavaram, Konkuduku, Vetlapalem, Mamidada,	45

		Machavaram, Biccavolu, Sandredu, Angara, Rachapalli, RB Patnam, Vendra, Machara, Angara, Alamuru, Kottakota, Pebbair, Wanaparty, Hyderabad, etc	
Yoga and healthy Living	3000 families	Multiple locations across UK, USA, and India	25
Online Yoga	6500 people		5
Blood donation helpline and camps	40000 people	Hyderabad, Kakinada, Bangalore, and other locations. Camps conducted and organized donors via our helpline.	3000
<b>Education</b>			
PDP (Personality Development) and value education	5000 students	Multiple locations in UK, USA, and India	45
<b>Environment</b>			
Natural farming	400 farmers	In AP, TS, and Kerala	20
Cycling for Humanity	Campaign reached to public	Multiple locations in UK, USA, and India	300
Plantation Drive	4000 saplings	Multiple villages in East Godavari district. Plantation at both public places and 2 fruit plants for each home.	80

**Financial review**

The total income for the year ended 31st March 2023 was £39,214 and the total expenditure was (£51,533) as described in the financial statement.

The balance sheet remained strong during the year, the main constituent part of continuing to be cash reserves.

At the year end the charity has general cash reserves of £13,788 (2022: £23,408). The reserves will be used in the future as planned expenditure comes to fruition and new projects arise.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure.

The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**Manavata**  
**Trustees' Annual Report (continued)**  
**Year ended 31 March 2023**

**Plans for future periods:**

We would like to continue and expand our work in chosen areas Health, Education, Environment and Help Needy. In coming year, we are planning to support more than 200 children. Another 20 villages to be adopted for sustainable rural development.

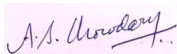
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We also focus on youth leadership programs and reach more young people towards building responsible leaders.

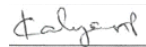
We thank all our volunteers and donors here without whom we could not continue this journey

-

The trustees' annual report was approved on 29th January 2024 and signed on behalf of the board of trustees by:



Mr S C Alluri  
Trustee



Mr K Petluru  
Trustee

**Manavata**  
**Independent Examiner's Report to the Trustees of Manavata**

**Year ended 31 March 2023**

I report to the trustees on my examination of the financial statements of Manavata ('the charity') for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr V Dontula (AFA, ATA, MIPA)  
D&D Accountancy & Taxation Ltd  
44-60 Richardshaw Lane  
Pudsey  
West Yorkshire  
LS28 7UR

Date: \_\_\_\_\_



**Manavata**  
**Statement of Financial Activities**  
**Year ended 31 March 2023**

		<b>2023</b>	2022
	<b>Note</b>	<b>Unrestricted funds</b>	<b>Total funds</b>
		£	£
<b>Income and endowments</b>			
Donations and legacies	4	39,207	24,992
Other trading activities	5		-
Investment income	6	7	3
<b>Total income</b>		<u>39,214</u>	<u>24,995</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	7	1,533	3,381
Expenditure on charitable activities	8	50,000	120,000
<b>Total expenditure</b>		<u>51,533</u>	<u>123,381</u>
<b>Net (expenditure)Income and net movement in funds</b>		<u>- 12,319</u>	<u>- 98,386</u>
Reconciliation of funds			
Total funds brought forward		<u>53,000</u>	<u>53,000</u>
<b>Total funds carried forward</b>		<u>13,788</u>	<u>26,107</u>

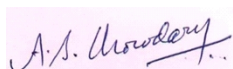
The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.


**Manavata**  
**Statement of Financial Position**  
**31st March 2023**

		2023		2022
	Note	£	£	£
<b>Current assets</b>				
Debtors	14	-		2,700
Cash at bank and in hand		13,788		23,407
		13,788		26,107
Creditors: amounts falling due within one year	15	-		-
Net current assets			13,788	26,107
Total assets less current liabilities			13,788	26,107
<b>Funds of the charity</b>				
Unrestricted funds			13,788	26,107
<b>Total charity funds</b>	16		13,788	26,107

These financial statements were approved by the board of trustees and authorised for issue on 29th January 2024, and are signed on behalf of the board by:



Mr S C Alluri  
Trustee



Mr K Petluru  
Trustee

The notes on pages 11 to 17 form part of these financial statements.

**Manavata**  
**Notes to the Financial Statements**  
**Year ended 31 March 2023**

**1 General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated, The address of the principal office is 52 Akron Drive  
Wolverhampton, WV10 6EG

**2 Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3 Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2023**

**3. Accounting policies (continued)**

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities,

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2023**

**3. Accounting policies (continued)**

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2023**

**4 Donations and legacies**

	Unrestricted funds £	Total funds 2023 £	Unrestricted funds £	Total funds 2022 £
<b>Donations</b>				
Donations	39,207	39,207	24,992	24,992
Membership fees			-	-
Gift aid			-	-
	<u>39,207</u>	<u>39,207</u>	<u>24,992</u>	<u>24,992</u>

**5 Other trading activities**

	Unrestricted funds £	Total funds 2023 £	Unrestricted funds £	Total funds 2022 £
Fund raising income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**6 Investment income**

	Unrestricted funds £	Total funds 2023 £	Unrestricted funds £	Total funds 2022 £
Bank interest receivable	<u>7</u>	<u>7</u>	<u>3</u>	<u>3</u>

**7 Costs of raising donations and legacies**

	Unrestricted funds £	Total funds 2023 £	Unrestricted funds £	Total funds 2022 £
MAHE - Online fund raising costs	1,401	1,401	2,474	2,474
MAHE - Hall hire				
MAHE - Materials				
MAHE - Teacher costs			750	750
	<u>1,401</u>	<u>1,401</u>	<u>3,224</u>	<u>3,224</u>

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2022**

**8 Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Grant funding activities £	Support cost £	Total Funds 2023 £	Total Funds 2022 £
Healthy living project	-			-	
Donations to other charities		-		-	-
Governance costs			-	132	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>132</u>	<u>-</u>

**9 Analysis of support costs**

	Analysis of support costs activities £	Total Funds 2023 £	Total Funds 2022 £
Insurance	-	-	157
Independent examination fee	-	-	-
	<u>0</u>	<u>0</u>	<u>157</u>

**10 Donations to other charities**

	2023 £	2022 £
<b>Grants to institutions</b>		
Vishwa Manavata Samastha, for Orphanages	23,000	50,000
Help Needy	10,000	25,000
MAHE & Education	10,000	25,000
Rural health centres, awareness and camping	2,000	10,000
Vishwa Manavata Samastha, Organic Farming	1,000	3,000
Yogashala Meditation Hall @ UFH	1,000	2,500
Humanity setup & Administration	1,000	2,500
Goshala @ UFH	2,000	2,000
	<u>50,000</u>	<u>120,000</u>
Total grants	<u>50,000</u>	<u>120,000</u>

**Manavata**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2023**

**11 Independent examination fees**

	2023	2022
	£	£
Fees payable to the independent examiner for. Independent examination of the financial statements	-	-

**12 Staff costs**

The average head count of employees during the year was Nil (2022: Nil).  
No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**13 Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**14 Debtors**

	2023	2022
	£	£
Prepayments and accrued income	-	2,700

**15 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors		

**Manavata**  
**Notes to the Detailed Statement of Financial Activities**  
**Year ended 31 March 2023**

**16 Analysis of charitable funds**

Unrestricted funds	At 1st April 2022 £	Income £	Expenditure £	At 31st March 2023 £
General funds	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

**17 Analysis of net assets between funds**

	Unrestricted funds £	Total funds 2023 £	Total funds 2022 £
Current assets	13,788	13,788	26,108
Creditors less than 1 year	<u>          -</u>	<u>          -</u>	<u>          -</u>
<b>Net assets</b>	<u>13,788</u>	<u>13,788</u>	<u>26,108</u>

**MANAVATA**

England & Wales - Charity number 1120315

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1120315**

**Manavata**

**Financial Statements**

**31 March 2021**

**D&D Accountancy & Taxation Ltd  
44-60 Richardshaw Lane  
Pudsey  
West Yorkshire  
LS28 7UR**

**Manavata**  
**Trustees' Annual Report**  
**Year ended 31 March 2021**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Manavata
Charity registration number	1120315
Principal office	224 Crown Heights Alencon Link Basingstoke Berkshire RG21 7TR

The trustees

Mr S C Alluri  
Mr B S Vundavilli  
Mr R R Penumudi  
Mr V Marni  
Mrs U Lade  
Mr K Petluru  
Mrs L V Thomas  
Mr Vamsi Jasti  
Mr Hemanth Devabaktuni

Independent examiner	Mr V Dontula (AFA, ATA, MIPA) D&D Accountancy & Taxation Ltd 44-60 Richardshaw Lane Pudsey West Yorkshire LS28 7UR
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**Manavata**  
**Trustees' Annual Report (continued)**  
**Year ended 31 March 2021**

Structure, governance and management

The charities governing document is its constitution,

The Trustees who served during the year were:

Mr S C Alluri  
Mr B S Vundavilli  
Mr R R Penumudi  
Mr V Marni  
Mrs U Lade  
Mr K Petluru  
Mrs L V Thomas  
Mr Vamsi Jasti  
Mr Hemanth Devabaktuni

Under the constitution trustees are elected for one year.

No trustees received any remuneration for services as a trustee.

No trustee had any beneficial interest in any contract with the charity during the year.

Existing trustees brief new trustees on the charity's aim and objectives, They are also given literature about the charity and directed towards the charity's website. This enables them to fulfil their role in line with the Charities Act. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Objectives and activities**

The Charity's principal aims and activities during the year were to fund and maintain our co-existence projects, and to include the following;

- 1.To financially assist persons who are in conditions of need, hardship or distress,
2. To assist children throughout the world without consideration of race or colour or religion and
3. To create awareness on health and environment for sustainable development.

These aims were made possible by the volunteers with their continuous efforts and income from the cycling events, charity walks and donations received.

Volunteers take up different initiatives to help needy for identified cases, particularly for critical surgeries, trustees perform appropriate background check and Trustees then allot funds which are transmitted to the hospitals or organisations by the volunteer concerned.

**Manavata**  
**Trustees' Annual Report (continued)**  
**Year ended 31 March 2021**

**Achievements and performance**

With the help of Yoga Teachers training, online Yoga sessions during Covid pandemic times, Healthy living and regular Yoga workshops continued in UK and in various other locations. There was increased need for health & well-being sessions for individuals, families and children this year to adapt to the new life and work style. Support to the orphan children, poor patients, farmers continued at various locations. Natural farming training sessions were conducted University for Humanity in India to agricultural students, farmers. Emergency aid during natural calamities has been provided with the help of donors. Expansion of cow shelters for natural farming was supported this year. Weekly medical camps to poor patients were continued this year too and thousands of people got benefited in these medical camps. We continued to help many of the poorest with grants to tide them over their crisis due to illness or other misfortune. Our volunteers directly worked in many projects in India, UK and USA to assured our grants, inadequate though we felt them to be, were much appreciated and made a real difference to those recipients.

During the 2020-2021 fiscal year, we have continued our work with many schools to adopt healthy living and Yoga promotion as 'Samskara Vidya' for children in making them aware of self-development activities like Yoga, healthy diet habits, simple and eco-friendly living life style through regular health & well-being sessions. Manavata Academy of Human Excellence (MAHE) centres in Reading, Basingstoke, Early, Bristol, orphanages in India, after-school centres, cycling for work clubs, medical centres in rural India, natural farming training for farmers, maintaining University for Humanity Sustainable Development centre in India, sessions on personality development and leadership, Health living camps, Volunteer leadership camps, Cycling for Humanity from, Family healthy living workshops, Yoga sessions at work places, Scout groups, Better parenting workshops, Kids Value based education and Kids regular weekly Yoga programs, International Yoga camps, Time management workshops, Our projects reach out to disadvantaged children in India regardless of their religion, to poor patients, students, families to adopt the healthy life style, cure many simple diseases without burdening the government hospitals. High on the list of priorities remains our sustainable development in adopting villages to establish sustainable methods of development in health, education and environment.

**Financial review**

The total income for the year ended 31st March 2021 was £34,332 and the total expenditure was (£2,696) as described in the financial statement.

The balance sheet remained strong during the year, the main constituent part of continuing to be cash reserves.

At the year end the charity has general cash reserves of £121,794 (2020: £90,158). The reserves will be used in the future as planned expenditure comes to fruition and new projects arise.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure.

The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**Manavata**  
**Trustees' Annual Report (continued)**  
**Year ended 31 March 2021**

**Plans for future periods:**

We would like to continue engaging with more schools and 1 million children to introduce and adopt Yoga and Healthy living as part of their life style. Expand our work in chosen areas to support more needy and orphan children, this year planning to support more than 1000 children. Another 25 villages are to be adopted for sustainable rural development. MAHE value based education to be established and run in 10 locations. Also we will increase our focus on creating awareness on health and protecting nature, promote human values and humanity and kids gardening, healthy cooking sessions, kids cycling activities and Yoga practices. This year we also focus on increasing sustainability of Youth Leadership programs and reach more young people towards building responsible leaders. We also aiming to develop University for Humanity to promote Self, Social and Environmental transformation with right practices and make this as International centre for Sustainable Development especially for farmers, doctors, teachers with sustainable methods and leadership. We also starting building Natural farming Research centre in University For Humanity, India and trained many farmers to adopt natural and cow based farming without chemicals. The plan to promote cow based farming to more farmers, protect, shelter 20 more cows in UFH that helps for the natural farming.

We thank all our volunteers and donors here without whom we could not continue this journey

The trustees' annual report was approved on 28th January 2021 and signed on behalf of the board of trustees by:

*V. S. Babji*

Mr B S Vundavilli  
Trustee

*K. Petluru*

Mr K Petluru  
Trustee

**Manavata**  
**Independent Examiner's Report to the Trustees of Manavata**

**Year ended 31 March 2021**

I report to the trustees on my examination of the financial statements of Manavata ('the charity') for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr V Dontula (AFA, ATA, MIPA)  
D&D Accountancy & Taxation Ltd  
44-60 Richardshaw Lane  
Pudsey  
West Yorkshire  
LS28 7UR

Date: 28/01/2022

**Manavata**  
**Statement of Financial Activities**  
**Year ended 31 March 2021**

		<b>2021</b>	<b>2020</b>
	<b>Note</b>	<b>Unrestricted funds</b>	<b>Total funds</b>
		<b>£</b>	<b>£</b>
<b>Income and endowments</b>			
Donations and legacies	4	34,291	50,173
Other trading activities	5	-	-
Investment income	6	41	103
<b>Total income</b>		<u>34,332</u>	<u>50,276</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	7	2,361	3,294
Expenditure on charitable activities	8	335	5,673
<b>Total expenditure</b>		<u>2,696</u>	<u>8,967</u>
<b>Net (expenditure)Income and net movement in funds</b>		<u>31,636</u>	<u>41,309</u>
Reconciliation of funds			
Total funds brought forward		<u>53,000</u>	<u>53,000</u>
<b>Total funds carried forward</b>		<u>124,493</u>	<u>92,858</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

**Manavata**  
**Statement of Financial Position**  
**31st March 2021**

		2 021		2020
	Note	£	£	£
<b>Current assets</b>				
Debtors	14	2,700		2,700
Cash at bank and in hand		121,793		90,158
		124,493		92,858
<b>Creditors: amounts falling due within one year</b>	15	-		-
<b>Net current assets</b>			124,493	92,858
<b>Total assets less current liabilities</b>			124,493	92,858
 <b>Funds of the charity</b>				
Unrestricted funds			124,493	92,858
<b>Total charity funds</b>	16		124,493	92,858

These financial statements were approved by the board of trustees and authorised for issue on 28th January 2022, and are signed on behalf of the board by:

*V. S. Babji*

Mr B S Vundavilli  
Trustee

*P. S. Petluru*

Mr K Petluru  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

**Manavata**  
**Notes to the Financial Statements**  
**Year ended 31 March 2021**

## **1 General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 224 Crown Heights, Alencon Link, Basingstoke, Berkshire, RG21 7TR.

## **2 Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

## **3 Accounting policies**

### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### **Going concern**

There are no material uncertainties about the charity's ability to continue.

### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2021**

**3. Accounting policies (continued)**

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities,

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2021**

**3. Accounting policies (continued)**

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Manavata**  
**Notes to the Financial Statements & continued**  
**Year ended 31 March 2021**

**4 Donations and legacies**

	Unrestricted funds £	Total funds 2021 £	Unrestricted funds £	Total funds 2020 £
<b>Donations</b>				
Donations	26,564	26,564	50,173	50,173
Membership fees	-	-	-	-
Gift aid	7,727	7,727	-	-
	<u>34,291</u>	<u>34,291</u>	<u>50,173</u>	<u>50,173</u>

**5 Other trading activities**

	Unrestricted funds £	Total funds 2021 £	Unrestricted funds £	Total funds 2020 £
Fund raising income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**6 Investment income**

	Unrestricted funds £	Total funds 2021 £	Unrestricted funds £	Total funds 2020 £
Bank interest receivable	<u>41</u>	<u>41</u>	<u>103</u>	<u>103</u>

**7 Costs of raising donations and legacies**

	Unrestricted funds £	Total funds 2021 £	Unrestricted funds £	Total funds 2020 £
MAHE - Online fund raising costs	247	247	216	216
MAHE - Hall hire	388	388	1,121	1,121
MAHE - Materials	-	-	-	-
MAHE - Teacher costs	1,726	1,726	1,957	1,957
	<u>2,361</u>	<u>2,361</u>	<u>3,294</u>	<u>3,294</u>

**Manavata**  
**Notes to the Financial Statements & conrlued**  
**Year ended 31 March 2021**

**8 Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Grant funding activities £	Support cost £	Total Funds 2021 £	Total Funds 2020 £
Healthy living project	-			-	5,338
Donations to other charities		-		-	-
Governance costs			335	335	335
	<u>-</u>	<u>-</u>	<u>335</u>	<u>335</u>	<u>5,673</u>

**9 Analysis of support costs**

	Analysis of support costs activities £	Total Funds 2021 £	Total Funds 2020 £
Insurance	335	335	335
Independent examination fee	-	-	-
	<u>335</u>	<u>335</u>	<u>335</u>

**10 Donations to other charities**

	2021 £	2020 £
<b>Grants to institutions</b>		
Vishwa Manavata Samastha, Help Need 8 Orphanages	-	-
Vishwa Manavata Samastha, Building construction to conduct Yoga and training sessions	-	-
Vishwa Manavata Samastha, Rural Health Centres	-	-
Vishwa Manavata Samastha, Organic Farming research/training sessions	-	-
International centre for Sustainable Development/University for Humanity setup & Administration	-	-
	<u>-</u>	<u>-</u>
Total grants	<u>-</u>	<u>-</u>

**Manavata**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2021**

**11 Independent examination fees**

	2021	2020
	£	£
Fees payable to the independent examiner for. Independent examination of the financial statements	-	-

**12 Staff costs**

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

**13 Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**14 Debtors**

	2021	2020
	£	£
Prepayments and accrued income	2,700	2,700

**15 Creditors: amounts falling due within one year**

	2021	2020
	£	£
Trade creditors		

**Manavata**  
**Notes to the Detailed Statement of Financial Activities**  
**Year ended 31 March 2021**

**16 Analysis of charitable funds**

Unrestricted funds	At 1st April 2020 £	Income £	Expenditure £	At 31st March 2021 £
General funds	<u>92,858</u>	<u>34,332</u>	<u>(2,696)</u>	<u>124,493</u>

**17 Analysis of net assets between funds**

	Unrestricted funds £	Total funds 2021 £	Total funds 2020 £
Current assets	124,493	124,493	92,858
Creditors less than 1 year	-	-	-
<b>Net assets</b>	<u>124,493</u>	<u>124,493</u>	<u>92,858</u>