

**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**

		2021	2020
	Unrestricted funds	Total funds £	Total funds £
Income and endowments	Note		
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		53,000	53,000
<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		<u>121,793</u>	<u>90,158</u>
		124,493	92,858
 Creditors: amounts falling due within one year	 15	 <u>-</u>	 <u>-</u>
 Net current assets		 <u>124,493</u>	 <u>92,858</u>
Total assets less current liabilities		<u>124,493</u>	<u>92,858</u>
 <b>Funds of the charity</b>			
Unrestricted funds		<u>124,493</u>	<u>92,858</u>
<b>Total charity funds</b>	16	<u>124,493</u>	<u>92,858</u>

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

*K. 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 & continued**  
**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	<u>-</u>	<u>-</u>

**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	<u>2,700</u>	<u>2,700</u>

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

	2021 £	2020 £
Trade creditors	<u></u>	<u></u>

**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	92,858	34,332	(2,696)	124,493

**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>