

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 RAMAMOHAN 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
Help Needy			
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
Health			
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
Education			
PDP (Personality Development) and value education	5000 students	Multiple locations in UK, USA, and India	45
Environment			
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 consider 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.

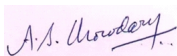
MAHE, the value-based education to be established and run in 3 locations. Increase awareness on health and protecting the nature.

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

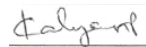
We thank all our volunteers and donors here without whom we could not continue this journey

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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

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

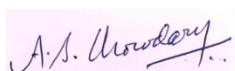
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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

Manavata
Statement of Financial Position
31st March 2023

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

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 £
Donations				
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 £
Grants to institutions		
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	<u>-</u>	<u>-</u>

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	<u>-</u>	<u>2,700</u>

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	<u></u>	<u></u>

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	<hr/>	<hr/>	<hr/>	<hr/>

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	<hr/> -	<hr/> -	<hr/> -
Net assets	<hr/> 13,788	<hr/> 13,788	<hr/> 26,108