

**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
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**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.

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.

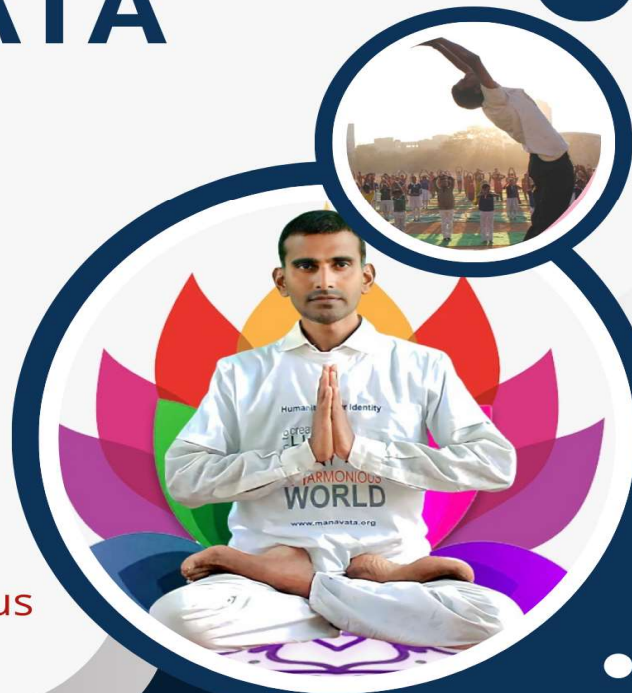
Volunteers take up different initiatives to help needy for identified cases, particularly for critical surgeries, trustees perform appropriate background check and Trustees then allot funds which are transmitted to the hospitals or organisations by the volunteer concerned.



# 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](http://www.manavata.org), [info@manavata.org](mailto: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)





# 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.

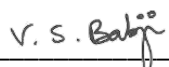
It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure.

The Trustees 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.

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

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Date: 29/01/2026

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

			2025	2024
	Note	Unrestricted funds	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	29,552	29,552	62,286
Gift Aid	5	1,967	1,967	-
Investment income	6	493	493	128
<b>Total income</b>		<u>32,012</u>	<u>32,012</u>	<u>62,414</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	2,559	2,559	217
Expenditure on charitable activities	8	<u>50,082</u>	<u>50,082</u>	<u>34,131</u>
<b>Total expenditure</b>		<u>52,641</u>	<u>52,641</u>	<u>34,348</u>
<b>Net (expenditure)Income and net movement in funds</b>	-	<u>20,629</u>	<u>- 20,629</u>	<u>28,066</u>
Reconciliation of funds				
Total funds brought forward		<u>34,150</u>	<u>34,150</u>	<u>45,296</u>
<b>Total funds carried forward</b>		<u>13,521</u>	<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>Current assets</b>			
Debtors	14	-	-
Cash at bank and in hand		<u>13,521</u>	<u>34,150</u>
		13,521	34,150
 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	<u>-</u>	<u>-</u>

**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	<u>-</u>	<u>-</u>

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

	2025 £	2024 £
Trade creditors	<u>-</u>	<u>-</u>

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

**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	<hr/> -	<hr/> -	<hr/> -
<b>Net assets</b>	<hr/> <b>13,521</b>	<hr/> <b>13,521</b>	<hr/> <b>34,150</b>