

BENEFIT MANKIND LTD

England & Wales - Charity number 1187849

Details

Other names BENEFIT MANKIND

Status Registered

Legal form Charitable company

Company number [12382033](#)

Registered 2020-02-10

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

Contact

Address Suite 1
Blackburn Enterprise Centre
Furthergate
Blackburn
BB1 3HQ

Phone 01254602598

Email info@benefitmankind.co.uk

Website www.benefitmankind.co.uk

Activities

Objects: THE OBJECTS OF THE CHARITY (THE OBJECTS) ARE FOR THE BENEFIT FOR MUSLIM AND OTHER COMMUNITIES WORLDWIDE:A.THE RELIEF OF POVERTY, IN PARTICULAR, THE SUPPORT OF INHABITANTS OF COUNTRIES AND REGIONS AFFECTED DIRECTLY OR INDIRECTLY BY WAR, CIVIL COMMOTION, DISEASE AND NATURAL AND OTHER DISASTERS;B.THE RELIEF OF THOSE IN NEED BY REASON OF AGE, ILL HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER NEED;C.THE ADVANCEMENT OF EDUCATION, IN PARTICULAR, EDUCATION PROVIDED IN ACCORDANCE WITH THE TENETS OF ISLAM; ANDD.THE ADVANCEMENT OF THE ISLAMIC FAITH; AND, IN FURTHERING THE OBJECTS, THE CHARITY SHALL OPERATE IN ACCORDANCE WITH THE PRINCIPLES OF THE ISLAMIC FAITH.

Activities: Benefit Mankind is an international aid relief and development organisation located in the United Kingdom. We are a global humanitarian & development organisation here to serve mankind. We aim to improve lives, alleviate poverty, transform and empower local communities whilst championing humanity, impartiality, neutrality and independence.

Classification

- **How:** Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bangladesh
- India
- Indonesia
- Jordan
- Kenya
- Lebanon
- Malawi
- Nepal
- Pakistan
- Sierra Leone
- Sri Lanka
- Yemen
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£4,753,848	£4,828,484	£56,092	2
2024-12-31	£4,815,234	£4,818,994	£130,728	1
2023-12-31	£5,065,434	£5,088,838	£134,488	1
2022-12-31	£2,627,861	£2,710,298	£157,813	1
2021-12-31	£2,703,275	£2,591,785	£203,708	1

Trustees

Name	Role	Appointed
Talha Mulla	Chair	2020-01-01
Rizwan Ismail Gharda		2020-01-01

BENEFIT MANKIND LTD

England & Wales - Charity number 1187849

Accounts



**BENEFIT
MANKIND**

Registered Charity No. 1187849
Company No. 12382033

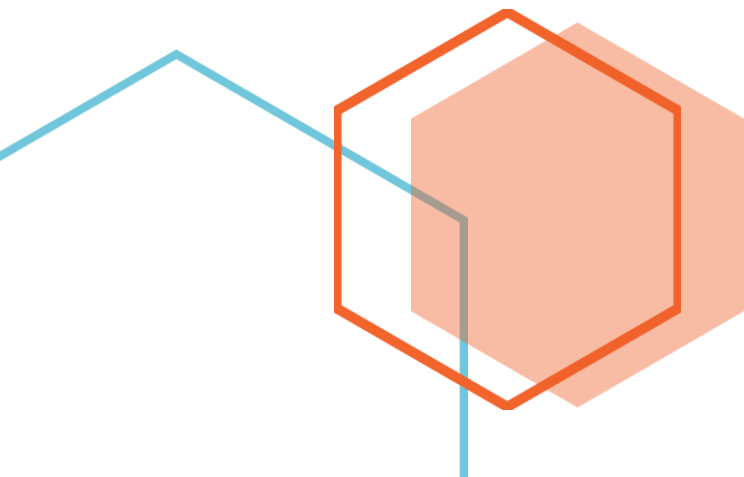


TRUSTEES' REPORT – 2025

Financial Statements 2025

BENEFIT MANKIND LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE ENDED
31st DECEMBER 2025



TRUSTEES' REPORT – 2025

Financial Statements 2025

Contents	Page
Legal and Administrative Information	2
Trustees' Report	3 - 17
Auditor's Report	18 - 22
Statement of Financial Activities	23
Balance Sheet	24
Statement of Cash Flows	25
Notes to the Financial Statements	26 - 35

TRUSTEES' REPORT – 2025

Legal and Administrative Information

Trustees

Rizwan Gharda
Talha Mulla

Charity Registration Number

1187849

Companies House Number

12382033

Principal office

Blackburn Enterprise Centre, Suite 01
Furthergate, Blackburn
BB1 3HQ

Chief Executive Officer

Dr Abdul Samad Mulla

Bank

Cashplus Advance Payment Solutions
6, London Wall
London
EC2Y 5EB

Auditor

PM+M Solutions for Business LLP
New Century House
Greenbank Technology Park
Blackburn
Lancashire
BB1 5QB

Trustees' Report

Report – Benefit Mankind

The Trustees present their annual report together with the audited financial statements of the Charity for the period ended 31st December 2025.

The company was incorporated on 31 December 2019 and received approval from the Charity Commission on 10 February 2020.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document, the Companies Act 2006 and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Policies and objectives

The objectives of the Charity are the relief and assistance of people in the UK and worldwide who are victims of war, natural disaster, trouble or catastrophe by such means as the Trustees think fit, in particular but not exclusively, by the provision of food, water and shelter.

The Trustees confirm that the aims and objectives of the Charity fully meet with the public benefit test.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.



**Official Charity Partner
of Blackburn Rovers FC.**

Volunteers

Most of the Charity's activities involve volunteers in the delivery of its charitable purpose. The Trustees are extremely grateful to the volunteers who have helped the charity during the year with their spare time and the support they have brought to the charity.

Main activities undertaken are to further the Charity's purposes for the public benefit.

Benefit Mankind has continued to support individuals and communities across the globe in order to maintain the charities objectives in the best capacity it can, by acting within the guidelines of The Charity Commission of England and Wales.

Achievements and performance

Review of activities and main achievements of the Charity

The Charity's income arises from public donations. The executive committee is responsible for the day-to-day management of the financial and operational matters.

Over the course of the period being reported, Benefit Mankind carried out and implemented various projects around the world, personally visited and monitored their projects. Outlined below are some of the projects carried out throughout the period being reported.

Structure, Governance and Management

Governing Documents

The organisation is a charitable company limited by guarantee, incorporated on 31 December 2019 and registered as a charity on 10 February 2020. The Trust Deed defines the charities objects as being general charitable purposes as defined by charity law in the United Kingdom.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the committee are elected at the AGM and are subject to ratification at each AGM.

The charity is based in the United Kingdom and has its main office in Blackburn, Lancashire with volunteers throughout the country who registered online.

In the event of the company being wound up, each Company Member undertakes to contribute to the assets of the company such amounts as may be required, not exceeding one pound.

Organisational Structure

Details of the Trustees serving during the year are set out above. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The Trustees work together and have established projects around the world to benefit the needy.

The Executive Management Committee of 2 members consist of volunteers that offer specialist advice and support to members of the public. The Committee meet monthly to discuss and carry out the activities of the charity.

Financial Review

The charity's total income for the period came to £4,753,848 (2024: £4,815,234) including gift aid. As shown in the accounts £4,676,335 (2024: £4,679,079) was spent on global projects as per the wishes of the donors, along with a further £146,542 (2024: £132,164) in related facilitation costs. The management team apply the funding to chosen projects with the intention of delivering outcomes within 3-6 months. There were also governance costs of 5,607 (2024: £7,751) in the year.

The charity reported a deficit of £74,636 (2024: £3,760) for the period-ended 31 December 2025.

Part of the gift aid funds have been used in administration of the charity during 2025. This provides the charity with sufficient funds to carry out its charitable objectives of having a 100% donation policy ensuring donations received are discharged without any deductions.



Plans for the Future

As a registered UK charity, Benefit Mankind remains steadfast in its mission to serve humanity and respond to emergencies both within its areas of operation and beyond, wherever the need arises.

The management team extends heartfelt appreciation to the charity's generous donors for their continued trust and support, particularly during the UK's ongoing cost-of-living challenges. Their generosity has been instrumental in enabling Benefit Mankind to respond rapidly to global crises and deliver vital assistance both in the UK and internationally - including in Jamaica, Sudan, Kenya, Indonesia, Jordan, Sri Lanka, Pakistan, Bangladesh, India, and many other countries.

Looking ahead, the charity acknowledges the challenge of sustaining revenue growth while ensuring that its local partners maintain efficiency and accountability on the ground. The organisation will continue to seek new sources of support while upholding transparency, integrity, and effectiveness across all its operations and partnerships.

Throughout the year, members of the management team have also participated in online training programmes provided by the Charity Commission to strengthen governance and operational standards.

Goals for the Coming Year

Benefit Mankind aims to:

- a. Expand UK-based community projects through greater collaboration with educational institutions and with partners Blackburn Rovers Football Club
- b. Maintain and strengthen its partnership with Blackburn Rovers FC
- c. Support families affected by the cost-of-living crisis
- d. Provide education to more children worldwide
- e. Empower additional communities across various countries
- f. Continue sponsorship programmes for orphans and widows
- g. Increase the number of water and sanitation projects
- h. Deliver timely responses to disasters and emergencies
- i. Engage and grow its network of global volunteers
- j. Construct additional shelter homes around the world

Key Emergency Aid Programmes

These objectives will be pursued through the following core aid programmes:

- a. Food Aid
- b. Support for Widows and Orphans
- c. Water Aid
- d. Education
- e. Community Empowerment
- f. Medical Aid
- g. Emergency Relief

Trustees' Foreword

Assalamualaikum wa Rahmatullahi wa Barakatuh / Peace be with you all,

It is with heartfelt gratitude and immense joy that we present the 6th Annual Benefit Mankind Financial Report. This report reflects the meaningful progress we have made in our mission to serve humanity - progress made possible only through the unwavering generosity, trust, and dedication of our donors, partners, and volunteers around the world.

The past few years have brought significant global and personal challenges, as communities everywhere have faced economic uncertainty and the ongoing cost-of-living crisis. These have been testing times for many, yet through it all, Benefit Mankind has remained steadfast in its commitment to compassion, service, and hope.

Since our founding six years ago, we have devoted ourselves to a wide range of humanitarian initiatives - from providing emergency relief, clean water, and education, to supporting orphans and widows, and addressing critical social issues such as homelessness and domestic hardship across the UK. None of this would have been possible without the extraordinary commitment of our volunteers and the heartfelt generosity of our donors.

Beyond the UK, Benefit Mankind has extended its humanitarian reach to over 20 countries, delivering life-saving aid whenever disaster strikes. Thanks to your continued support, we can now mobilise and respond to global emergencies within 24 hours. Our dedicated crisis response team works tirelessly to safeguard vulnerable lives while ensuring the wellbeing of all those serving on the ground.

In just six years, we have delivered over £20 million in aid worldwide - a powerful reflection of how far we have come and the lasting impact of our work in areas such as healthcare, education, and sustainable community empowerment.

We are proud to have maintained a strong partnership with Blackburn Rovers Football Club over the past five seasons and to have been recognised as finalists in the BBC Make a Difference Awards. We are also deeply honoured to have received letters of support and appreciation from His Majesty King Charles, Kensington Palace, and 10 Downing Street, recognising the positive difference Benefit Mankind continues to make both locally and globally.

As we reflect on these achievements, our hearts are filled with profound gratitude. To our donors, volunteers, and supporters - your compassion, generosity, and trust remain the foundation of our mission. Together, we have transformed countless lives, and together, we will continue to serve humanity, bring hope, and create lasting change in the years ahead.

With sincere thanks and warm regards,

The Trustees of Benefit Mankind

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Benefit Mankind Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

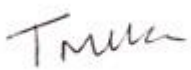
Company Law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was signed by the trustees on 30th March 2026.



Talha Mulla



Rizwan Gharda

TRUSTEES' REPORT – 2025

UK Cost of Living Crisis Support

In 2025, Benefit Mankind strengthened its partnerships with local educational institutions to address the continuing cost of living crisis across the UK. Through collaborative initiatives with schools and colleges, students actively participated in food collection drives, donating over 25 tonnes of non-perishable food items. These contributions were distributed through our community food banks, providing essential support to more than 6,000 families struggling to afford basic necessities.

As the year progressed, the demand for assistance grew by 35% compared to the previous year, reflecting the deepening financial strain on households. In response, Benefit Mankind expanded its outreach by working with over 40 educational establishments and mobilising hundreds of volunteers who dedicated their time to organising and delivering food parcels. Their compassion and commitment ensured that help reached those who needed it most, offering relief and dignity to vulnerable families.

Despite these ongoing challenges, Benefit Mankind remains steadfast in its mission to serve communities in crisis. With the continued support of students, educators, and local partners, the charity is determined to ensure that no family goes hungry and to build a more resilient and compassionate society for the future.



Statistics

- Over 40 schools took part in this initiative
- 35% Increase in demand compared to 2024
- Over 9,400 winter kits provided
- Over 6,000 families helped in the UK with emergency aid
- On average over 15 hours every week spent to assist those on our streets

TRUSTEES' REPORT – 2025

Supporting the Deaf and Blind Community

In 2025, Benefit Mankind continued its vital work supporting individuals who are deaf or visually impaired, ensuring that no one is left isolated due to disability. Through partnerships with specialist organisations and local care centres, we provided access to essential resources, including hearing aids, Braille materials, and mobility aids, improving the quality of life for over 1,200 beneficiaries across the UK, Indonesia, India and Sri Lanka.

Our outreach programmes focused on education and empowerment, offering training workshops and skill-development sessions for deaf and blind students. With the help of over 100 volunteers and educators, we successfully supported 350 children with tailored learning materials and inclusive teaching methods, enabling them to pursue education and independence with confidence. These initiatives not only improved access to learning but also fostered greater awareness and inclusion within local communities.

As demand for support continued to rise, Benefit Mankind expanded its disability assistance projects globally, launching new partnerships to enhance accessibility and advocacy for people with sensory impairments. We remain committed to breaking barriers, promoting equality, and ensuring that every individual, regardless of ability - has the opportunity to thrive with dignity and hope.

Statistics

- 1,200 individuals supported globally
- Working with partners in the UK and abroad
- 350 children provided with learning materials
- Promoting equality, accessibility, inclusion and breaking barriers.



TRUSTEES' REPORT – 2025

Blackburn Rovers Partnership

Benefit Mankind has now celebrated five seasons in partnership with Blackburn Rovers Football Club, marking half a decade of meaningful collaboration. This milestone reflects our ongoing commitment to supporting local communities and tackling pressing social challenges. Over the years, our joint initiatives have included homeless outreach, foodbank support, and programmes for the deaf and blind, reaching hundreds of families and individuals in need.

A standout feature of this partnership has been the hands-on involvement of Blackburn Rovers players. Far from offering support from the sidelines, they have actively participated by visiting our offices, helping to pack aid parcels, and personally delivering them to struggling families. Their engagement has not only provided tangible assistance but also brought immense encouragement to the community, demonstrating how football can serve as a powerful platform for social good. These shared moments of compassion and teamwork highlight the values that both Benefit Mankind and Blackburn Rovers stand for - unity, generosity, and community impact.

Over the past five years, the combined efforts of the club, players, and fans have been instrumental in expanding our outreach and amplifying our impact. Benefit Mankind remains proud of this enduring partnership and looks forward to continuing to respond to urgent appeals, grow our initiatives, and reach even more people in need. Together, we are proving that football and charity can go hand in hand to create lasting, positive change in local communities.



Statistics

- Augustus Kargbo becomes new Ambassador
- Football kits delivered to orphans around the world
- Deaf and Blind support continues
- Cancer support provided working with The Teenage Cancer Trust
- Players come to office to pack food packs
- Rovers Store kits delivered worldwide

TRUSTEES' REPORT – 2025

Keeping Britain Tidy

In 2025, Benefit Mankind launched its Keep Britain Tidy initiative, engaging schools and mosques across the UK to raise awareness about the importance of caring for our environment. The project focused on educating children about sustainable practices, recycling, and the impact of littering, fostering a sense of responsibility for the communities in which they live.

Through interactive workshops, clean-up events, and educational sessions, students learned practical ways to contribute to a cleaner, healthier environment. Over 2,000 children from 30 schools and 15 mosques participated, actively taking part in litter-picking, recycling drives, and environmental awareness campaigns. These activities helped instil lifelong habits of environmental stewardship and community service.

The project also strengthened community engagement by encouraging families, volunteers, and local organisations to join the efforts. By combining education with hands-on activities, Benefit Mankind aims to empower the next generation to take pride in protecting the UK's natural spaces, ensuring a cleaner and more sustainable future for all.



Statistics

- Vision to educate children about cleanliness
- 45 educational establishments took part
- Over 2,000 children supported the cause
- Communities cleaned, items recycled and children educated

TRUSTEES' REPORT – 2025

Our Medical Centre in Sri Lanka

The Benefit Mankind Medical Centre in Sri Lanka provides essential healthcare services to underserved communities, treating an average of 6,000 patients per month across more than seven villages. Since its establishment, the centre has provided over 70,000 consultations annually, ensuring that families who cannot afford private healthcare have access to quality, free medical treatment.

The centre offers a wide range of services, including general consultations, maternal and child health care, vaccinations, basic laboratory tests, minor surgeries, and essential medications. In 2025 alone, the centre administered over 15,000 vaccinations, conducted 1,200 minor surgical procedures, and provided health education sessions to more than 5,000 community members on hygiene, nutrition, and disease prevention. These programmes not only address immediate medical needs but also empower communities to maintain long-term health.

Through these initiatives, the medical centre has become a lifeline for thousands of people, reducing the financial burden of healthcare and improving overall wellbeing. With ongoing support, Benefit Mankind is committed to expanding its reach, increasing patient access, and delivering sustainable healthcare solutions to even more villages in Sri Lanka in the years to come.



Statistics

- Over 7 villages benefitting daily from the medical centre
- On average over 6,000 patients a month
- All treatment is free, saving lives and providing excellent healthcare
- 70,000 consultations annually

TRUSTEES' REPORT – 2025

Global Disasters

In 2025, Benefit Mankind provided critical aid in response to multiple global disasters, demonstrating its commitment to supporting communities in crisis. Our teams responded rapidly to the Myanmar earthquake, Pakistan floods, Sudan emergency, Middle Eastern crisis, and the Jamaica earthquake, delivering life-saving assistance where it was needed most.

Throughout the year, the charity distributed emergency food parcels, hygiene kits, and shelter homes, reaching millions of individuals affected by natural disasters and conflicts. Our medical teams treated thousands of patients in disaster zones, while volunteers assisted in rebuilding damaged homes, schools, and community facilities, helping communities begin the process of recovery.

Benefit Mankind's swift and coordinated response has made a tangible difference in some of the world's most vulnerable regions. By providing emergency relief, medical care, and essential supplies, we continue to uphold our mission of alleviating suffering and restoring hope, ensuring that those impacted by disasters receive timely support and a pathway to recovery.



Statistics

- Teams responded within 24 hours to disasters
- Emergency aid, water sanitation, hygiene kits delivered
- Over 1,200 water pumps provided in Pakistan
- Thousands of new shelter homes provided
- Emergency medical aid provided

TRUSTEES' REPORT – 2025

Gaming Room for SEND children

Benefit Mankind's funding of a gaming room for SEND children at Blackburn Youth Zone creates a powerful, everyday impact by providing an inclusive space where neurodivergent and disabled young people can play, socialise, and regulate in a way that works for them. Gaming offers more than entertainment - it supports cognitive development, improves coordination, strengthens communication skills, and gives children a shared activity that naturally builds friendships. By investing in equipment and accessibility-focused design, Benefit Mankind helps remove barriers that often exclude SEND children from mainstream recreational environments.

With hundreds of children using the room and equipment every day, the scale of benefit is exceptional. The room serves as a safe anchor point within the youth zone where children can decompress, gain confidence, and experience independence. For families and carers, it provides reassurance that their children are engaging in activities that nurture wellbeing while being supported by trained staff in an understanding environment. Regular access to high-quality gaming technology also ensures that SEND young people are not left behind in digital literacy, a skill that increasingly shapes education and future employment opportunities.

The long-term value extends across the community. A well-used gaming room encourages routine engagement with Blackburn Youth Zone, helping SEND children become visible, active members of a shared youth culture rather than isolated participants. The social interaction, emotional expression, and joy created in the space ripple outward - reducing stigma, increasing empathy among peers, and improving overall community cohesion. Benefit Mankind's contribution demonstrates how targeted funding can deliver both high daily usage and meaningful human development, shaping a brighter, more inclusive future for young people in Blackburn.



Statistics



- Full room donated by Benefit Mankind
- Every day, children feel they belong.
- Gaming builds skills, friendships, community inclusion.
- Hundreds of young lives changed daily.
- Accessible equipment empowers independence, wellbeing, joy.

TRUSTEES' REPORT – 2025

Education & Empowerment

In 2025, the Benefit Mankind Indonesia Schooling Project continues to provide vital education to underserved communities, supporting over 2,000 students across Central Java. The project ensures that children from less fortunate backgrounds have access to quality education, helping to break the cycle of poverty and open doors to brighter futures.

Every six months, Benefit Mankind undertakes the construction of new classroom blocks and learning facilities, enabling the school to accommodate additional students annually. In addition to classrooms, the project provides educational materials, books, uniforms, and scholarships, ensuring that students are fully equipped to learn and thrive. Over the past year, the initiative has delivered thousands of school bags and textbooks and school supplies, benefiting students and teachers alike.

The project also emphasises community involvement, engaging teachers, parents, and local volunteers to maintain and enhance school infrastructure. Through these efforts, Benefit Mankind is not only expanding access to education but also fostering an environment where children can grow, learn, and develop the skills needed to shape their futures with confidence.



Statistics



- Over 2,000 students provided education
- Education and empowerment being main focus
- Over 180 villages provided community centres
- Less fortunate given opportunities
- Vision to have 4,000 students by 2028

TRUSTEES' REPORT – 2025

Robust Security Measures

At Benefit Mankind, we prioritise the safeguarding of data and the implementation of robust security measures. Protecting our donors' personal information and complying with government guidance remain central to our operations. To strengthen our IT security framework, we have introduced several key measures:

Website Firewall: A strong firewall has been installed on our website to prevent external attacks and ensure comprehensive protection.

Dedicated Server Hosting: We use dedicated server hosting to enhance performance, provide faster access, and ensure maximum protection for donor data.

Antivirus Protection: All computers and laptops within the charity are equipped with ESET antivirus software, offering reliable defence against malware, viruses, and other cyber threats.

Cloud Backup: A secure cloud backup system has been implemented to safeguard all emails and data, ensuring business continuity in case of disruption.

Cyber Essentials Certification: We have fully implemented the Cyber Essentials standards and secured cyber insurance, further demonstrating our proactive approach to mitigating potential cyber risks.

These measures reflect our ongoing commitment to maintaining the highest standards of data security, ensuring that donors can trust their personal information is handled with care and protected at all times..



Statistics



- Extra Security added to all systems
- Donor security prioritised
- Cyber Essentials certified
- 24-hour backup process
- Safety and security given extra priority

TRUSTEES' REPORT – 2025

Key Details

Breakdown by Countries

BANGLADESH	£18,186
INDONESIA	£980,982
EGYPT (AND MIDDLE EAST)	£1,390,908
PALESTINE	£465,722
INDIA	£98,850
JORDAN	£128,800
KENYA	£84,550
LEBANON	£443,833
MALAWI	£54,930
NEPAL	£5,450
PAKISTAN	£220,118
SIERRA LEONE	£34,803
SRI LANKA	£378,610
YEMEN	£111,400
MOROCCO	£3,391
TANZANIA	£10,000
MOST NEEDY	£51,866
SUDAN	£15,000
UK	£87,286
Charitable expenditure incurred to facilitate project donations in the period	£238,642
TOTAL PROJECT RELATED EXPENDITURE	£4,823,327

TOTAL TURNOVER 2025 INC GIFT AID	£4,754,298
TOTAL TURNOVER 2025 EXC GIFT AID	£4,476,288
TOTAL PROJECT RELATED EXPENDITURE	£4,823,327
TOTAL GOVERNANCE EXPENDITURE	£5,607
BALANCE AS AT 31 DECEMBER 2025	£56,092

The total Gift Aid income during the year amounted to £274,092. Of this, £208,292 was received in the period to 31 December 2025. The remaining £65,800, was received in early 2026.

- The total amount collected over the year has been fully discharged including extra used from gift aid
- This ensures our 100% donations policy has been adhered upon
- End of year gift aid balance is to be carried over to 2026 to help run the office
- During 2025 we had 2 paid employees at Benefit Mankind
- Special thanks to all our volunteers & management team for their sterling efforts

**BENEFIT MANKIND LTD
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BENEFIT MANKIND LTD**

Opinion

We have audited the financial statements of Benefit Mankind Ltd (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 **The Financial Reporting Standard applicable in the UK and Republic of Ireland** (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the **Auditor's responsibilities for the audit of the financial statements** section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

BENEFIT MANKIND LTD
INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BENEFIT MANKIND LTD

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team including significant component audit teams and involving relevant specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act,

**BENEFIT MANKIND LTD
INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BENEFIT MANKIND LTD**

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Audit response to risks identified

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Ceri Llywela Lloyd Dixon BSc(Hons) ACA

**(Senior Statutory Auditor)
for and on behalf of PM+M Solutions for Business LLP**

PM+M Solutions for Business LLP
.....

**Chartered Accountants
Statutory Auditor**

New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB 8th April 2026

BENEFIT MANKIND LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	3	4,475,838	4,575,675
Other income	4	278,010	239,559
Total income		4,753,848	4,815,234
Expenditure on:			
Charitable activities	5	4,828,484	4,818,994
Net income for the year/ Net movement in funds		(74,636)	(3,760)
Fund balances at 1 January 2025		130,728	134,488
Fund balances at 31 December 2025		56,092	130,728

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BENEFIT MANKIND LTD
BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		34,229		16,432
Current assets					
Debtors	10	18,918		20,116	
Cash at bank and in hand		114,639		114,518	
			<u>133,557</u>		<u>134,634</u>
Creditors: amounts falling due within one year	11	(111,694)		(20,338)	
Net current assets			<u>21,863</u>		<u>114,296</u>
Total assets less current liabilities			<u><u>56,092</u></u>		<u><u>130,728</u></u>
Income funds					
Unrestricted funds			<u>56,092</u>		<u>130,728</u>
			<u><u>56,092</u></u>		<u><u>130,728</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on **30th March 2026**



Rizwan Gharda
Trustee

Company Registration No. 12382033

BENEFIT MANKIND LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

		2025		2024
		£	£	£
	Notes			
Cash flows from operating activities				
Cash generated from operations	17	23,032		10,907
Investing activities				
Purchase of tangible fixed assets		(39,911)		-
Proceeds from disposal of tangible fixed assets		17,000		-
		(22,911)		-
Net cash used in investing activities				
Net cash used generated from financing activities				
		-		-
Net increase in cash and cash equivalents				
		121		10,907
Cash and cash equivalents at beginning of year		114,518		103,611
Cash and cash equivalents at end of year		114,639		114,518

1 Accounting policies

Charity information

Benefit Mankind Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 01 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind are recognised at their fair value on the date of receipt.

1.5 Expenditure

Charitable activities and governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% straight line
Fixtures and Fittings	20% straight line
Motor Vehicles	20% straight line

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not believe there to be any significant estimates or assumptions.

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations	4,443,563	4,575,675
Grants	32,275	-
	<u>4,475,838</u>	<u>4,575,675</u>

Included in the above income from donations and legacies during the year, the charity received non-financial gifts in kind totalling £91,650 (2024: £40,000). These gifts comprise of food, clothing and other items donated to the charity, and have been valued at their estimated fair value at the date of receipt.

4 Other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Net gain on disposal of tangible fixed assets	3,918	-
Gift Aid Received	<u>274,092</u>	<u>239,559</u>
	278,010	239,559

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR
ENDED 31 DECEMBER 2025

5 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2025	2024
	£	£
Staff costs	51,657	51,714
Depreciation	9,032	7,705
Office stationary	114	158
Subscriptions	1,749	2,010
Motor vehicle expenses	220	236
IT software	5,200	1,503
Donations made	4,676,335	4,679,079
Bank fees	4,397	3,066
Office rent	22,320	20,484
Project expenses	42,309	37,997
Other expenditure	6,824	2,448
Website costs	1,748	4,637
Insurance	972	206
	4,822,877	4,811,243
Share of governance costs (see note 6)	5,607	7,751
	4,828,484	4,818,994

6 Governance costs

	Governance costs	2025 costs	Governance costs	2024 costs
	£	£	£	£
Audit fees	5,000	5,000	5,000	5,000
Accountancy fees	607	607	2,751	2,751
	5,607	5,607	7,751	7,751
Analysed between Charitable activities	5,607	5,607	7,751	7,751

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and were reimbursed a total of £0 (2024: £0) in expenses.

The total donations received from the trustees during the year was £2,667 (2024: £2,532).

8 Employees

The average monthly number of employees during the year was:

	Number	Number
Total	2	1
Employment costs	2025	2024
	£	£
Wages and salaries	48,884	50,461
Other pension costs	2,773	1,253
	<u>51,657</u>	<u>51,714</u>

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor Vehicles £	Total £
Cost				
At 1 January 2025	4,091	8,276	30,187	42,554
Additions	-	-	39,911	39,911
Disposals	-	-	(30,187)	(30,187)
	<hr/>			
At 31 December 2025	4,091	8,276	39,911	52,278
<hr/>				
Depreciation and impairment				
At 1 January 2025	2,020	7,500	16,602	26,122
Depreciation charged in the year	818	394	7,820	9,032
Eliminated in respect of disposals	-	-	(17,105)	(17,105)
	<hr/>			
At 31 December 2025	2,838	7,894	7,317	18,049
<hr/>				
Carrying amount				
At 31 December 2025	1,253	382	32,594	34,229
<hr/> <hr/>				
At 31 December 2024	2,071	776	13,585	16,432
<hr/> <hr/>				

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	9,000	3,730
Other debtors	9,918	16,386
	18,918	20,116

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	103,343	9,645
Accruals and deferred income	8,351	10,693
	111,694	20,338

13 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to the profit or loss in respect of defined contribution schemes	2,773	1,253

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January	Incoming	Resources	At 31 December
	2025	Resources	expended	2025
	£	£	£	£
General funds	130,728	4,754,298	(4,828,934)	56,092
Previous year:				
General funds	134,488	4,815,234	(4,818,994)	130,728

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Lease Commitment	18,600	18,600

16 Related party transactions

During the year there were no payments made to third parties.

17 Cash generated from operations	2025	2024
	£	£
Deficit for the year	(74,636)	(3,760)
Adjustments for:		
Gain on disposal of tangible fixed assets	(3,918)	-
Depreciation and impairment of tangible fixed assets	9,032	7,705
Movements in working capital:		
Decrease/(increase) in debtors	1,198	(4,856)
Increase in creditors	91,356	11,818
	<hr/>	<hr/>
Cash generated from/ (absorbed by) operations	23,032	10,907
	<hr/> <hr/>	<hr/> <hr/>

18 Analysis of changes in net funds

The charity had no debt during the year.



BENEFIT MANKIND

"THE BEST OF MANKIND ARE THOSE WHO BENEFIT MANKIND"

BENEFIT MANKIND LTD

England & Wales - Charity number 1187849

Accounts



**BENEFIT
MANKIND**

Registered Charity No. 1187849
Company No. 12382033

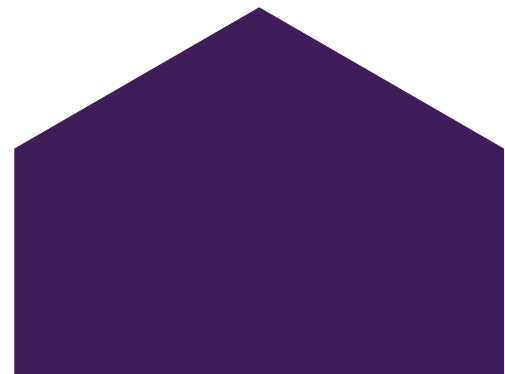
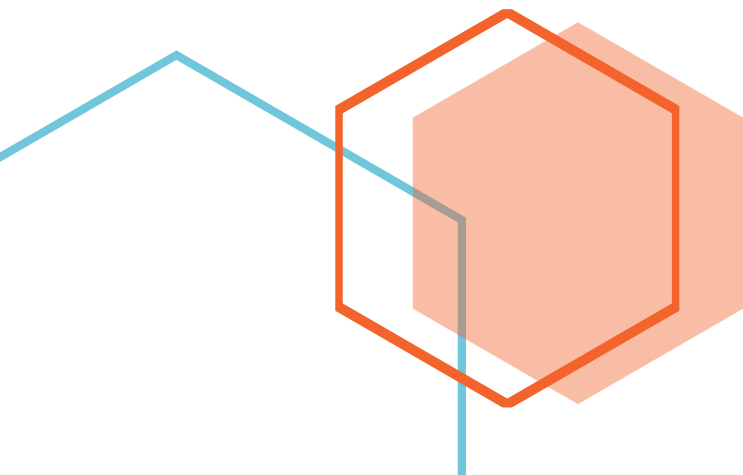


TRUSTEES' REPORT – 2024

Financial Statements 2024

BENEFIT MANKIND LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE ENDED
31st DECEMBER 2024



TRUSTEES' REPORT – 2024

Financial Statements 2024

Contents	Page
Legal and Administrative Information	2
Trustees' Report	3 - 17
Auditor's Report	18 - 21
Statement of Financial Activities	22
Balance Sheet	23
Statement of Cash Flows	24
Notes to the Financial Statements	25 - 32

TRUSTEES' REPORT – 2024

Legal and Administrative Information

Trustees

Rizwan Gharda
Talha Mulla

Charity Registration Number

1187849

Companies House Number

12382033

Principal office

Blackburn Enterprise Centre, Suite 01
Furthergate, Blackburn
BB1 3HQ

Chief Executive Officer

Dr Abdul Samad Mulla

Bank

Cashplus Advance Payment Solutions
6, London Wall
London
EC2Y 5EB

Auditor

PM+M Solutions for Business LLP
New Century House
Greenbank Technology Park
Blackburn
Lancashire
BB1 5QB

Trustees' Report

Report – Benefit Mankind

The Trustees present their annual report together with the audited financial statements of the Charity for the period ended 31st December 2024.

The company was incorporated on 31 December 2019 and received approval from the Charity Commission on 10 February 2020.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document, the Companies Act 2006 and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Policies and objectives

The objectives of the Charity are the relief and assistance of people in the UK and worldwide who are victims of war, natural disaster, trouble or catastrophe by such means as the Trustees think fit, in particular but not exclusively, by the provision of food, water and shelter.

The Trustees confirm that the aims and objectives of the Charity fully meet with the public benefit test.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.



**Official Charity Partner
of Blackburn Rovers FC.**

Volunteers

Most of the Charity's activities involve volunteers in the delivery of its charitable purpose. The Trustees are extremely grateful to the volunteers who have helped the charity during the year with their spare time and the support they have brought to the charity.

Main activities undertaken are to further the Charity's purposes for the public benefit.

Benefit Mankind has continued to support individuals and communities across the globe in order to maintain the charities objectives in the best capacity it can, by acting within the guidelines of The Charity Commission of England and Wales.

Achievements and performance

Review of activities and main achievements of the Charity

The Charity's income arises from public donations. The executive committee is responsible for the day-to-day management of the financial and operational matters.

Over the course of the period being reported, Benefit Mankind carried out and implemented various projects around the world, personally visited and monitored their projects. Outlined below are some of the projects carried out throughout the period being reported.

Structure, Governance and Management

Governing Documents

The organisation is a charitable company limited by guarantee, incorporated on 31 December 2019 and registered as a charity on 10 February 2020. The Trust Deed defines the charities objects as being general charitable purposes as defined by charity law in the United Kingdom.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the committee are elected at the AGM and are subject to ratification at each AGM.

The charity is based in the United Kingdom and has its main office in Blackburn, Lancashire with volunteers throughout the country who registered online.

In the event of the company being wound up, each Company Member undertakes to contribute to the assets of the company such amounts as may be required, not exceeding one pound.

Organisational Structure

Details of the Trustees serving during the year are set out above. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The Trustees work together and have established projects around the world to benefit the needy.

The Executive Management Committee of 2 members consist of volunteers that offer specialist advice and support to members of the public. The Committee meet monthly to discuss and carry out the activities of the charity.

Financial Review

The charity's total income for the period came to £4,815,234 (2023: £5,065,434) including gift aid. As shown in the accounts £4,679,079 (2023: £4,939,936) was spent on global projects as per the wishes of the donors, along with a further £132,164 (2023: £142,032) in related facilitation costs. The management team apply the funding to chosen projects with the intention of delivering outcomes within 3-6 months. There were also governance costs of £7,751 (2023: £6,870) in the year.

The charity reported a deficit of £3,760 (2023: £23,404) for the period-ended 31 December 2024 which relates mainly to an increase in donations out in the year.

Part of the gift aid funds have been used in administration of the charity during 2024. This provides the charity with sufficient funds to carry out its charitable objectives of having a 100% donation policy ensuring donations received are discharged without any deductions.



Plans for the future

Being a registered UK charity, the organisation will persist in its mission to serve humanity and respond to emergencies within its operational areas and other regions based on necessity.

The management team of Benefit Mankind expresses profound gratitude to the generous donors who placed their trust in the charity, especially during the UK's challenging cost of living crisis over the years. Their support has played a pivotal role in enabling the charity to respond swiftly to the ongoing global crises and in delivering aid both in the UK and across various countries, including Malawi, Kenya, Indonesia, Jordan, Sri Lanka, Pakistan, Bangladesh, India, and many more.

The charity faces the challenge of sustaining its revenue growth while ensuring that local partners on the ground execute their duties efficiently and effectively. It will continue its efforts to seek support and maintain transparency and effectiveness in its work, both within its organisation and among its partners.

Furthermore, the management has participated in online training courses offered by the Charity Commission throughout the year.

During the next year, the charity would like to:

- a. Increase UK community projects with more educational establishments
- b. Continue partnership with Blackburn Rovers FC
- c. Provide support to families struggling with the cost-of-living crisis
- d. Educate more children around the world
- e. Empower communities in more countries
- f. Continue Orphan and Widows sponsorship programs
- g. Increase water sanitation projects
- h. Respond to disasters and emergencies
- i. Increase global volunteers
- j. Build more shelter homes globally

This will be achieved through the following emergency aid programmes:

- a. Food Aid
- b. Welfare of Widows and Orphans
- c. Water Aid
- d. Education
- e. Empowerment
- f. Medical Aid
- g. Emergency Relief



Trustees' Foreword

Assalamu'alykum WW/Peace be with you all,

It is with heartfelt joy and deep gratitude that we present to you the 5th Annual Benefit Mankind Financial Report. This year, we are excited to share the meaningful strides we have made in our global relief efforts, which have been possible only because of the incredible and unwavering support we have received from our donors, advocates and volunteers around the world.

The past few years have been filled with countless challenges, both personally and globally, as we have navigated through economic uncertainty and the ongoing cost of living crisis. These are trying times for so many, and we too have felt the weight of the difficulties that our communities are facing. Yet, despite these hardships, Benefit Mankind remains resolute in its mission to serve humanity with compassion and dedication. Since our founding 5 years ago, we have poured our hearts into a wide array of humanitarian initiatives: from offering emergency assistance, providing access to clean water, supporting orphans and widows, to creating local solutions for homelessness, domestic violence, and the struggles of families right here in the UK. None of this would have been possible without the remarkable commitment of our volunteers and the selfless generosity of our donors.

Beyond the UK, we have expanded our reach to over 20 countries, offering vital emergency relief when disaster strikes. Thanks to your support, we can now respond to crises anywhere in the world within 24 hours. Our dedicated global crisis response team works tirelessly around the clock, ensuring the safety of those we serve while also caring for our own team members.

In the last 5 years alone, we have delivered more than £16 million worth of aid across the globe, a testament to how far we have come as an organisation and the profound impact we have made in areas like medical support, education, and self-sustaining projects. Our work continues to grow, driven by a passion to do more, to help more, and to bring lasting change.

We are also incredibly proud to have partnered with Blackburn Rovers Football Club for the past 4 seasons, and to have been recognized as finalists in the BBC Make a Difference awards. These honors speak to the excellence and compassion that define Benefit Mankind's work both locally and internationally.

As we reflect on our progress, we are filled with deep appreciation for all who have joined us in this mission. To our volunteers and donors, your support means more than words can express. Together, we have made a real difference, and together, we will continue to push forward, bringing hope and transformation during these challenging times.

**With sincere thanks and warm regards,
The Trustees of Benefit Mankind**

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Benefit Mankind Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was signed by the trustees on 1 May 2025.



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Talha Mulla



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Rizwan Gharda

TRUSTEES' REPORT – 2024

UK Cost of Living Crisis Support

During 2024, Benefit Mankind partnered with local educational establishments to address the growing cost of living crisis. This collaboration aimed to support struggling families by engaging students in a food collection initiative. Students generously donated non-perishable food items, which were then distributed through our food bank. Their contributions played a vital role in ensuring that families facing financial hardships had access to essential food supplies during difficult times.

As the year progressed, the demand for support increased significantly. More families found themselves struggling to afford necessities due to rising costs. In response, Benefit Mankind expanded its efforts, working closely with schools and colleges to increase food donations and ensure that no family was left without help. Volunteers dedicated their time to organizing and delivering food parcels, making a meaningful impact in the community.

Despite these efforts, the number of families in need continues to grow. The economic challenges persist, putting even greater pressure on charitable organizations and food banks. Benefit Mankind remains committed to supporting those in crisis, striving to provide relief and comfort to as many families as possible. With the ongoing support of students, educational institutions, and the wider community, we hope to ease the burden on struggling families and work towards a future where no one must go hungry.



Statistics

- Over 20 schools took part in this initiative
- 95% of deliveries were made same day as requests made
- Over 8,600 winter kits provided
- Over 2,350 hours spent on the streets during 2024 by our teams
- On average 19 hours every week spent to assist those on our streets

TRUSTEES' REPORT – 2024

Saving Lives with Defib Machines

Benefit Mankind continues to work in partnership with IMO Charity to provide defibrillator machines in the local community, ensuring quick access to life-saving equipment in emergencies. Sudden cardiac arrests can happen anywhere, and having defibrillators readily available significantly increases the chances of survival. By strategically placing these machines in key locations, we aim to create a safer environment where people can receive immediate assistance when needed.

Through this ongoing initiative, we have successfully installed several defibrillators in public spaces, schools, and community centers. Alongside the installations, we also focus on raising awareness and providing training on how to use these devices effectively. Educating the public about the importance of defibrillators empowers individuals to act confidently in emergency situations, potentially saving lives before medical professionals arrive.

The need for accessible defibrillators continues to grow, and Benefit Mankind remains committed to expanding this vital project. By working closely with IMO Charity and local organisations, we strive to equip more areas with these essential machines. With continued support from the community, we can make a lasting impact and help ensure that no life is lost due to a lack of immediate medical intervention.



Statistics



- 7 machines installed in the Borough
- Working with partners IMO Charity
- Local Council approvals met
- More locations have been identified, we will continue to install the machines to help save lives.

TRUSTEES' REPORT – 2024

Blackburn Rovers Partnership

Benefit Mankind has now entered its fourth season in partnership with Blackburn Rovers Football Club, marking another year of impactful collaboration. This season, we are excited to welcome Todd Cantwell as our new ambassador, further strengthening our commitment to community support. Together, we are working on a range of vital projects aimed at making a difference in the lives of those in need, from local homeless outreach and foodbank support to initiatives for the deaf and blind community. Our shared vision is to create meaningful change and extend a helping hand to those facing hardships.

One of the most inspiring aspects of this partnership is the hands-on involvement of Blackburn Rovers players. They are not just supporting from the sidelines but actively taking part by visiting our office, packing aid parcels, and personally delivering them to struggling families. Their presence and engagement bring immense encouragement to the community, demonstrating that football is more than just a sport - it is a platform for social good. These moments of unity and compassion highlight the true essence of teamwork, both on and off the pitch.

As we continue this remarkable collaboration, Benefit Mankind remains incredibly proud of our partnership with Blackburn Rovers. The support from the club, players and fans has been instrumental in driving our initiatives forward, allowing us to reach more people in need. With each season, we aim to expand our efforts, respond to urgent appeals, and strengthen our impact in the local community. Together, we are proving that football and charity can go hand in hand to create lasting positive change.



Statistics



- Todd Cantwell becomes new Ambassador
- Football kits delivered to orphans around the world
- Deaf and Blind support continues
- Cancer support provided working with The Teenage Cancer Trust
- Players come to office to pack food packs
- Blankets given to disabled fans at Ewood Park

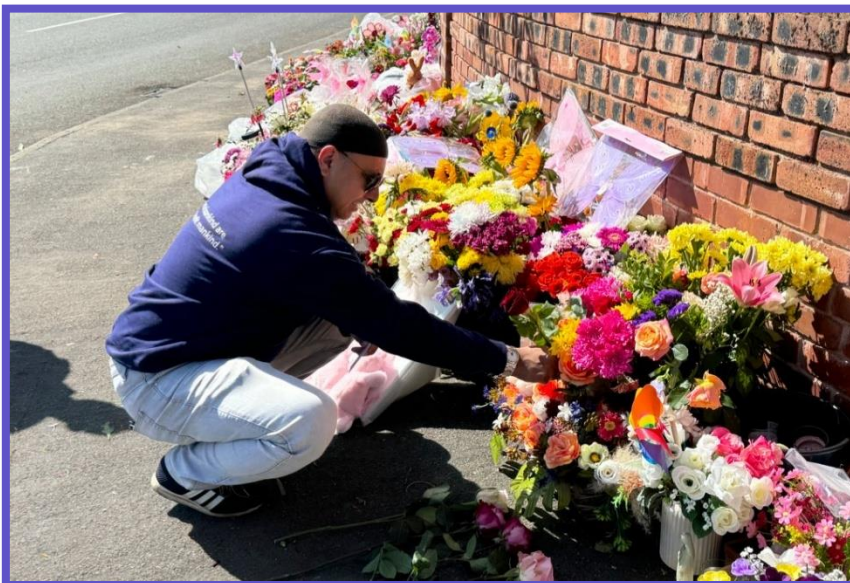
TRUSTEES' REPORT – 2024

Southport Crisis

Following the tragic news of the three girls who lost their lives in Southport, Benefit Mankind felt compelled to stand in solidarity with the local community during this heartbreaking time. As tensions rose and reports of racial abuse surfaced, we visited the area to offer our support and help bring people together. Meeting with community leaders, we listened to their concerns and pledged to stand against hate, promoting peace and unity in the face of adversity.

During our visit, we connected with neighbours and shared a simple yet powerful gesture of love and kindness - delivering 700 roses as a symbol of compassion and togetherness. In times of grief, small acts of humanity can make a profound difference, and we wanted to remind the community that they were not alone. Through conversations and shared moments of reflection, we emphasized the importance of standing together against division and fostering a culture of mutual respect.

To further honor the memory of the young girls, we also took part in their funeral, paying our respects and offering our condolences to the grieving families. It was a deeply emotional moment, but also a reminder of the strength found in unity. Benefit Mankind remains committed to supporting communities in times of crisis, ensuring that love, kindness and understanding prevail over hatred and division.



Statistics

- Vision to share love and kindness
- Hate will never prevail in our country
- The local mosque that was attacked was visited
- Special thanks to all our volunteers for sharing the power of love

TRUSTEES' REPORT – 2024

Empowering Communities

Benefit Mankind is committed to uplifting disadvantaged communities and promoting long-term sustainable development. Through our initiatives, we work to improve access to essential services and create opportunities that empower individuals to build better futures. By equipping people with the tools and resources they need, we help break the cycle of poverty and create lasting change.

Your generous donations have been instrumental in transforming lives. They have enabled families to start their own businesses, whether by providing a rickshaw for transportation, equipping fishermen with canoes, offering widows sewing machines to earn a living, helping set up grocery stores, planting trees to support agriculture, or funding poultry farming projects. At Benefit Mankind, we believe that everyone deserves the chance to earn a livelihood and provide for their loved ones with dignity and independence.

Our empowerment initiatives focus on restoring hope and stability to communities in need, ensuring that no one goes hungry or struggles alone. Many of us take these necessities for granted, but for countless individuals, they make all the difference. Your support is truly life-changing, providing opportunities, security, and a brighter future for those who need it most.



Statistics

- Provided canoes to fishermen in Sri Lanka
- Sewing machines delivered to widows
- Over 330 shops opened in Indonesia
- Empowerment training provided
- Lives improved, lives changed, with your support

TRUSTEES' REPORT – 2024

Water Sanitation Projects

Water is the foundation of life, yet millions of people living in poverty still struggle without access to clean and safe water. Benefit Mankind is dedicated to empowering communities worldwide by providing this essential resource, helping to improve health, stability, and overall quality of life. Thanks to your generous support, we are able to install hand pumps, wells, and boreholes in regions where they are needed most.

The impact of a simple water hand pump for a family or a communal well for a village is truly life changing. Clean water not only improves health but also brings security and stability to entire communities. It frees women and children from the daily burden of walking long distances to fetch water, allowing them more time to focus on education, work, and personal growth.

In countries like India, Yemen, Pakistan, Sri Lanka, Indonesia, and Malawi, countless families have benefited from the installation of wells and pumps, easing their daily struggles and creating new opportunities. At Benefit Mankind, we value transparency and accountability, providing donors with detailed water feedback reports, including precise locations and visual documentation of the projects they have helped bring to life.



Statistics

- Over 1,000 water pumps installed in Pakistan
- Over 800 hand pumps installed in Sri Lanka
- Up to 150 water wells built in Malawi
- 60 boreholes built in Indonesia
- Water tanks also provided to families to ease daily issues

TRUSTEES' REPORT – 2024

Sheltering Mankind

Since inception, Benefit Mankind has been dedicated to building villages in regions such as Pakistan, Malawi, Yemen, Indonesia, and Jordan. Our mission goes beyond just providing shelter - we offer ongoing education and empowerment opportunities to help families rebuild their lives. With the generous support of our donors, we have been able to provide safe and secure homes for families who have lost everything due to conflict or natural disasters.

Alongside constructing durable brick homes, we continue to support families still living in tents, recognising their urgent need for assistance. Our primary goal is to provide these vulnerable families with stable housing, helping them regain a sense of security and normalcy in their lives.

Millions of people around the world still live in tents or temporary shelters, and their need for support remains critical. Our priority is to assist those most at risk, including the elderly, widows, orphans, and individuals with disabilities.

To learn more about our global shelter initiatives, visit www.benefitmankind.co.uk/shelter. Our dedicated management team actively travels to countries like Indonesia, Malawi, Jordan, and Lebanon to oversee and ensure the success of these life-changing projects.



Statistics



- Over 420 homes built in Malawi
- Over 600 homes built in Indonesia
- Over 40 homes built in Yemen
- Over 80 homes built in Jordan
- Over 6,000 tents in Lebanon supported with emergency aid
- New villages built in Pakistan after the devastating floods

TRUSTEES' REPORT – 2024

Robust Security Measures

At Benefit Mankind, we recognise that safeguarding our data and maintaining robust security measures are paramount. Protecting our donors' personal information and adhering to government guidance is a top priority. To enhance our IT security framework, we have implemented several key measures:

Website Firewall: We have installed a robust firewall on our website to prevent external attacks and ensure comprehensive protection is in place.

Dedicated Server Hosting: To provide optimal performance and enhanced security, we have invested in dedicated server hosting. This ensures faster speeds and greater protection for our donors' data.

Antivirus Protection: All charity computers and laptops are equipped with ESET antivirus software, providing reliable protection against malware, viruses, and other security threats.

Cloud Backup: We have established a secure cloud backup system that safeguards all our emails and data, ensuring business continuity in the event of any disruption.

Cyber Essentials Certification: We have successfully implemented all the key requirements to meet the Cyber Essentials standards, reinforcing our commitment to data security. Additionally, we have obtained cyber insurance to further protect our charity against potential cyber threats.

These proactive steps demonstrate our dedication to ensuring the highest levels of security, giving our donors confidence that their information is handled with the utmost care and protection.



Statistics



- Extra Security added to all systems
- Donor security prioritised
- Cyber Essentials certified
- 24-hour backup process
- Safety and security given extra priority

TRUSTEES' REPORT – 2024

Key Details

Breakdown by Countries

BANGLADESH	£74,571
LIBYA	£2,500
INDONESIA	£1,046,933
EGYPT	£914,390
PALESTINE	£348,892
INDIA	£153,339
JORDAN	£64,628
KENYA	£120,023
LEBANON	£525,290
MALAWI	£47,765
NEPAL	£5,070
PAKISTAN	£170,619
SIERRA LEONE	£39,310
SRI LANKA	£476,415
YEMEN	£52,895
MOROCCO	£88,999
TANZANIA	£29,440
MOST NEEDY	£249,427
TURKEY	£160,000
UK	£108,573
Charitable expenditure incurred to facilitate project donations in the period	£132,164
TOTAL PROJECT RELATED EXPENDITURE	£4,811,243

TOTAL TURNOVER 2024 INC GIFT AID	£4,815,234
TOTAL TURNOVER 2024 EXC GIFT AID	£4,575,675
TOTAL PROJECT RELATED EXPENDITURE	£4,811,243
TOTAL GOVERNANCE EXPENDITURE	£7,751
BALANCE AS AT 31 DECEMBER 2024	£130,728

Of the Gift Aid totaling £239,559 above, £205,701 was received in the period to 31 December 2024. The remaining £33,858, was received in early 2025.

- The total amount collected over the year has been fully discharged including extra used from gift aid
- This ensures our 100% donations policy has been adhered upon
- End of year gift aid balance is to be carried over to 2025 to help run the office
- During 2024 we had 1 paid employee at Benefit Mankind
- Special thanks to all our volunteers & management team for their sterling efforts

**BENEFIT MANKIND LTD
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BENEFIT MANKIND LTD**

Opinion

We have audited the financial statements of Benefit Mankind Ltd (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 **The Financial Reporting Standard applicable in the UK and Republic of Ireland** (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the **Auditor's responsibilities for the audit of the financial statements** section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

BENEFIT MANKIND LTD
INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BENEFIT MANKIND LTD

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team including significant component audit teams and involving relevant specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act,

**BENEFIT MANKIND LTD
INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BENEFIT MANKIND LTD**

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Audit response to risks identified

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Ceri Llywela Lloyd Dixon BSc(Hons) ACA
(Senior Statutory Auditor)
for and on behalf of PM+M Solutions for Business LLP**

PM+M Solutions for Business LLP

01 May 2025
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**Chartered Accountants
Statutory Auditor**

New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

**BENEFIT MANKIND LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	3	4,575,675	4,758,041
Other income	4	239,559	307,393
Total income		4,815,234	5,065,434
Expenditure on:			
Charitable activities	5	4,818,994	5,088,838
Net income for the year/ Net movement in funds		(3,760)	(23,404)
Fund balances at 1 January 2024		134,488	157,892
Fund balances at 31 December 2024		130,728	134,488

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BENEFIT MANKIND LTD
BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	9		16,432		24,137
Current assets					
Debtors	10	20,116		15,260	
Cash at bank and in hand		114,518		103,611	
			<u>134,634</u>		<u>118,871</u>
Creditors: amounts falling due within one year	11	(20,338)		(8,520)	
Net current assets			<u>114,296</u>		<u>110,351</u>
Total assets less current liabilities			<u>130,728</u>		<u>134,488</u>
Income funds					
Unrestricted funds			<u>130,728</u>		<u>134,488</u>
			<u>130,728</u>		<u>134,488</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 01st May 2025



Talha Mulla – Trustee

Company Registration No. 12382033

BENEFIT MANKIND LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	14		10,907		(12,427)
Investing activities					
Purchase of tangible fixed assets		-		(1,089)	
Net cash used in investing activities			-		(1,089)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			10,907		(13,516)
Cash and cash equivalents at beginning of year			103,611		117,127
Cash and cash equivalents at end of year			<u>114,518</u>		<u>103,611</u>

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Benefit Mankind Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 01 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Charitable activities and governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% straight line
Fixtures and Fittings	20% straight line
Motor Vehicles	20% straight line

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARENDED 31 DECEMBER 2024**

3 Donations and legacies

	Unrestricted Fund	Unrestricted funds
	2024	2023
	£	£
Donations	4,575,675	4,758,041
	<u><u>4,575,675</u></u>	<u><u>4,758,041</u></u>

4 Other income

	Unrestricted Fund	Unrestricted Funds
	2024	2023
	£	£
Gift Aid	239,559	307,393
	<u><u>239,559</u></u>	<u><u>307,393</u></u>

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR
ENDED 31 DECEMBER 2024

5 Charitable activities

	Charitable Expenditure 2024	Charitable Expenditure 2023
	£	£
Staff costs	51,714	49,651
Depreciation	7,705	8,842
Printing, postage	158	-
Professional fees	2010	828
Advertising	-	-
Office supplies	-	181
Administration costs	-	100
Volunteer expenses	236	561
Sundry	1,503	579
Donations made	4,679,079	4,939,697
Payment fees	3,066	1,641
Office rent	20,484	16,094
Project expenses	37,997	35,355
Other expenditure	2,448	23,840
Website costs	4,637	3,937
Insurance	206	662
	4,811,243	5,081,968
Share of governance costs (see note 6)	7,751	6,870
	4,818,994	5,088,838

6 Governance costs

	Governance costs £	2024 costs £	Governance costs £	2023 costs £
Audit fees	5,000	5,000	4,750	4,750
Accountancy fees	2,751	2,751	2,120	2,120
	7,751	7,751	6,870	6,870
Analysed between Charitable activities	7,751	7,751	6,870	6,870

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

7 Trustees

The total donations received from the trustees during the year was £2,532 (2023: £6,753).

8 Employees

The average monthly number of employees during the year was:

	Number	Number
Total	1	1
Employment costs	2024	2023
	£	£
Wages and salaries	50,461	47,981
Other pension costs	1,253	1,670
	<u>51,714</u>	<u>49,651</u>

9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor Vehicles £	Total £
Cost				
At 1 January 2024	4,091	8,276	30,187	42,554
Additions	-	-	-	-
At 31 December 2024	<u>4,091</u>	<u>8,276</u>	<u>30,187</u>	<u>42,554</u>
Depreciation and impairment				
At 1 January 2024	1,202	6,650	10,565	18,417
Depreciation charged in the year	818	850	6,037	7,705
At 31 December 2024	<u>2,020</u>	<u>7,500</u>	<u>16,602</u>	<u>26,122</u>
Carrying amount				
At 31 December 2024	<u>2,071</u>	<u>776</u>	<u>13,585</u>	<u>16,432</u>
At 31 December 2023	<u>2,889</u>	<u>1,626</u>	<u>19,622</u>	<u>24,137</u>

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

10 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	3,730	3,500
Other debtors	16,386	11,760
	<u>20,116</u>	<u>15,260</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	9,645	715
Accruals and deferred income	10,693	7,805
	<u>20,338</u>	<u>8,520</u>

12 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Lease Commitment	18,600	17,750
	<u>18,600</u>	<u>17,750</u>

13 Related party transactions

During the year there were no payments made to third parties

14 Cash generated from operations	2024	2023
	£	£
Deficit for the year	(3,760)	(23,404)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	7,705	8,842
Movements in working capital:		
Decrease/(increase) in debtors	(4,856)	1,816
Increase in creditors	11,818	319
Cash generated from/ (absorbed by) operations	10,907	(12,427)
15 Analysis of changes in net funds		
The charity had no debt during the year.		



BENEFIT MANKIND

"THE BEST OF MANKIND ARE THOSE WHO BENEFIT MANKIND"

BENEFIT MANKIND LTD

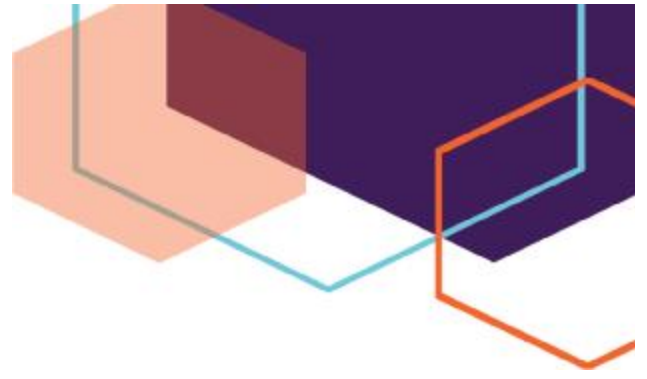
England & Wales - Charity number 1187849

Accounts



**BENEFIT
MANKIND**

Registered Charity No. 1187849
Company No. 12382033

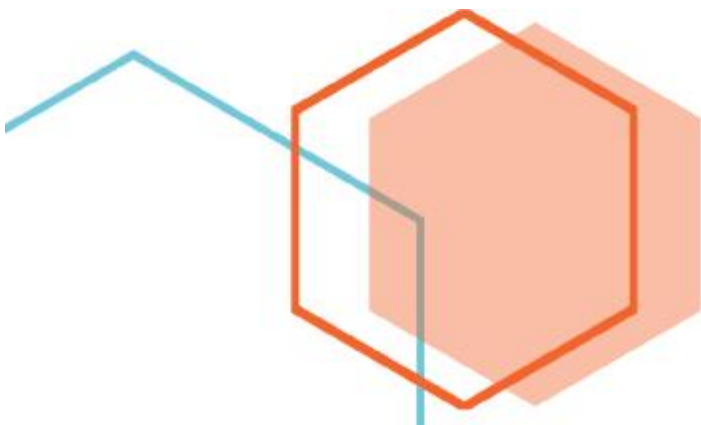


TRUSTEES' REPORT – 2023

Financial Statements 2023

BENEFIT MANKIND LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE ENDED
31st DECEMBER 2023



TRUSTEES' REPORT – 2023

Financial Statements 2023

Contents	Page
Legal and Administrative Information	2
Trustees' Report	3 - 16
Auditor's Report	17-20
Statement of Financial Activities	21
Balance Sheet	22
Statement of Cash Flows	23
Notes to the Financial Statements	24 - 30

TRUSTEES' REPORT – 2023

Legal and Administrative Information

Trustees

Rizwan Gharda
Talha Mulla

Charity Registration Number

1187849

Companies House Number

12382033

Principal office

Blackburn Enterprise Centre, Suite 01
Furthergate, Blackburn
BB1 3HQ

Chief Executive Officer

Dr Abdul Samad Mulla

Bank

Cashplus Advance Payment Solutions
6, London Wall
London
EC2Y 5EB

Auditor

PM+M Solutions for Business LLP
New Century House
Greenbank Technology Park
Blackburn
Lancashire
BB1 5QB

Trustees' Report 2023

Report – Benefit Mankind

The Trustees present their annual report together with the audited financial statements of the Charity for the period ended 31st December 2023.

The company was incorporated on 31 December 2019 and received approval from the Charity Commission on 10 February 2020.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document, the Companies Act 2006 and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Policies and objectives

The objectives of the Charity are the relief and assistance of people in the UK and worldwide who are victims of war, natural disaster, trouble or catastrophe by such means as the Trustees think fit, in particular but not exclusively, by the provision of food, water and shelter.

The Trustees confirm that the aims and objectives of the Charity fully meet with the public benefit test.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Volunteers

Most of the Charity's activities involve volunteers in the delivery of its charitable purpose. The Trustees are extremely grateful to the volunteers who have helped the charity during the year with their spare time and the support they have brought to the charity.

Main activities undertaken are to further the Charity's purposes for the public benefit.

Benefit Mankind has continued to support individuals and communities across the globe in order to maintain the charities objectives in the best capacity it can, by acting within the guidelines of The Charity Commission of England and Wales.

Achievements and performance

Review of activities and main achievements of the Charity

The Charity's income arises from public donations. The executive committee is responsible for the day-to-day management of the financial and operational matters.

Over the course of the period being reported, Benefit Mankind carried out and implemented various projects around the world, personally visited and monitored their projects. Outlined below are some of the projects carried out throughout the period being reported.

Structure, Governance and Management

Governing Documents

The organisation is a charitable company limited by guarantee, incorporated on 31 December 2019 and registered as a charity on 10 February 2020. The Trust Deed defines the charities objects as being general charitable purposes as defined by charity law in the United Kingdom.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the committee are elected at the AGM and are subject to ratification at each AGM.

The charity is based in the United Kingdom and has its main office in Blackburn, Lancashire with volunteers throughout the country who registered online.

In the event of the company being wound up, each Company Member undertakes to contribute to the assets of the company such amounts as may be required, not exceeding one pound.

Organisational Structure

Details of the Trustees serving during the year are set out above. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The Trustees work together and have established projects around the world to benefit the needy.

The Executive Management Committee of 2 members consist of volunteers that offer specialist advice and support to members of the public. The Committee meet monthly to discuss and carry out the activities of the charity.

Financial Review

The charity's total income for the period came to £5,065,434 (2022: £2,664,482) including gift aid. As shown in the accounts £4,939,936 (2022: £2,590,738) was spent on global projects as per the wishes of the donors, along with a further £142,032 (2022: £110,050) in related facilitation costs. The management team apply the funding to chosen projects with the intention of delivering outcomes within 3-6 months. There were also governance costs of £6,870 (2022: £9,510) in the year.

The charity reported a deficit of £23,404 (2022: £45,816) for the period-ended 31 December 2023 which relates mainly to an increase in donations out in the year.

Part of the gift aid funds have been used in administration of the charity during 2023. This provides the charity with sufficient funds to carry out its charitable objectives of having a 100% donation policy ensuring donations received are discharged without any deductions.

Plans for the future

Being a registered UK charity, the organisation will persist in its mission to serve humanity and respond to emergencies within its operational areas and other regions based on necessity.

The management team of Benefit Mankind expresses profound gratitude to the generous donors who placed their trust in the charity, especially during the UK's challenging cost of living crisis this year. Their support has played a pivotal role in enabling the charity to respond swiftly to the ongoing global crises and in delivering aid both in the UK and across various countries, including Malawi, Kenya, Indonesia, Jordan, Sri Lanka, Pakistan, Bangladesh, India, and many more.

The charity faces the challenge of sustaining its revenue growth while ensuring that local partners on the ground execute their duties efficiently and effectively. It will continue its efforts to seek support and maintain transparency and effectiveness in its work, both within its organisation and among its partners.

Furthermore, the management has participated in online training courses offered by the Charity Commission throughout the year.

During the next year, the charity would like to:

- a. Increase UK community outreach projects
- b. Continue partnership with Blackburn Rovers FC
- c. Provide support to families struggling with the cost-of-living crisis
- d. Educate more children around the world
- e. Empower communities in more countries
- f. Continue Orphan and Widows sponsorship programs
- g. Increase water sanitation projects
- h. Respond to disasters and emergencies
- i. Increase global volunteers
- j. Build more shelter homes globally

This will be achieved through the following emergency aid programmes:

- a. Food Aid
- b. Welfare of Widows and Orphans
- c. Water Aid
- d. Education
- e. Empowerment
- f. Medical Aid
- g. Emergency Relief

Trustees' Foreword

Assalamualykum WW/Peace be with you all,

It is with immense pleasure that we present the 4th annual Benefit Mankind financial report, showcasing our expanded global relief efforts over the past year, made possible through the incredible support of our donors and advocates worldwide.

The last few years have been marked by challenges, trials, and worldwide economic uncertainties due to the cost-of-living crisis. We are all grappling with unprecedented circumstances that impact us both personally and professionally. Benefit Mankind was founded with a singular vision: to aid humanity and create a lasting positive impact. Since our inception four years ago, we've actively engaged in various humanitarian endeavors, encompassing empowerment, education, emergency assistance, water sanitation, cost of living relief, support for orphans and widows, local initiatives to address homelessness, the fight against domestic violence, and assistance for struggling families across the UK. This has been made possible through the unwavering dedication of our volunteers and the generosity of our donors.

Simultaneously, we've extended our support to projects across the globe, providing critical emergency assistance to over 15 countries when it was needed most. It's crucial that Benefit Mankind continues to meet the growing global demands. Our global crisis response team works tirelessly around the clock to ensure the safety of our beneficiaries while safeguarding our own team members. Thanks to your generous contributions, we can now respond to global disasters within 24 hours, as seen in our recent assistance to the Moroccan earthquake victims.

Over the past four years, we've delivered aid worth over £11 million worldwide, underscoring the growth of our organisation and the far-reaching impact we're achieving, with an emphasis on self-sustainable projects, medical solutions, and education.

In recent years, we've received numerous accolades and proudly served as the official charity partner for Blackburn Rovers Football Club for the past three seasons. We also ended up as finalists in the BBC Make a Difference awards. These recognitions are a testament to the excellent service we provide locally and abroad. This report provides a clear overview of our 2023 activities, expenditure transparency, and tangible feedback.

We extend our heartfelt gratitude to all our volunteers and donors for their crucial contributions in making a positive difference throughout the year. We hope that our collective efforts continue to bring about transformation during these challenging times.

Warm regards

Trustees – Benefit Mankind

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Benefit Mankind Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

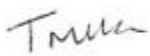
Company Law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was signed by the trustees on 26th April 2024.



.....

Talha Mulla



.....

Rizwan Gharda

TRUSTEES' REPORT – 2023

BBC Make a Difference Awards

Benefit Mankind ended up a finalist in the prestigious BBC Radio Lancashire Make a Difference Awards for 2023! This recognition is a testament to our commitment to making a positive impact in the world. We're deeply honored and grateful for the opportunity to be a part of these distinguished awards, and it's a reflection of the dedication and hard work of our entire team.

This acknowledgment serves as a source of immense pride and motivation for us. Being recognised in the Make a Difference Awards reaffirms the value of our mission, which is to bring about positive change and improve lives, both locally and globally. It's not only a testament to our efforts but also a tribute to the unwavering support of all those who have joined us on this incredible journey.

We extend our heartfelt thanks to our supporters, donors, and partners who have been instrumental in our journey to make a difference. We look forward to continuing our mission, striving to create a better world for all. This recognition strengthens us to do even more and inspire positive change. Thank you for being a part of our journey and for making a real difference in the lives of many.



Statistics

- During 2023 we delivered 16,540 hot meals to the homeless
- 55% of individuals were taken to local shelter agencies
- Over 9,000 winter kits provided
- Over 1,950 hours spent on the streets during 2023 by our teams
- On average 18 hours every week spent to assist those on our streets

TRUSTEES' REPORT – 2023

Saving Lives with Defib Machines

In a remarkable collaborative effort, Benefit Mankind and IMO Charity have joined forces to install five defibrillator machines in key locations throughout Blackburn and Darwen. These life-saving devices are strategically placed in easily accessible areas, aiming to make these communities safer and more prepared to handle critical medical emergencies.

Benefit Mankind, known for its commitment to humanitarian efforts both locally and internationally, is expanding its scope to include the installation of defibrillators. This partnership with IMO Charity underscores the importance of like-minded organisations pooling their resources for the greater good.

By providing access to potentially life-saving technology, these charities are enhancing community safety and demonstrating the power of community care. As these defibrillators stand as silent sentinels throughout the region, they symbolise the enduring commitment of these charities to the welfare of the communities they serve.

The local Mayor and emergency service officials were invited to the inauguration ceremonies and was greatly appreciated by the local communities.



Statistics

- 5 new machines installed in the Borough
- Working with partners IMO Charity
- Local Council approvals met
- More locations have been identified, we will continue to install the machines to help save lives

TRUSTEES' REPORT – 2023

Blackburn Rovers Partnership

In a testament to their enduring commitment to social responsibility, Benefit Mankind has entered its third season of partnership with Blackburn Rovers FC, a collaboration that has yielded countless positive outcomes both locally and abroad. The synergy between these two organisations has resulted in a wide array of impactful projects spanning diverse areas of social and humanitarian concern.

One notable facet of this partnership has been their collective support for the Teenage Cancer Trust, contributing to the welfare of young individuals battling cancer and helping them access the care they need. Together, they've also taken on the challenge of tackling domestic violence, addressing an issue that affects countless lives, by supporting initiatives and programs aimed at providing safety and relief to those impacted.

Locally, their endeavors have extended to providing support for the homeless population, helping individuals in need find shelter and resources, thus improving their quality of life. Another heartwarming initiative has been their provision of sports attire to orphaned children around the world, enabling these young individuals to experience the joy of sports and recreation.

Moreover, their dedication to humanitarian efforts has extended beyond borders, as exemplified by their fundraising initiatives at Ewood Park to aid those affected by the Moroccan earthquake. These efforts have demonstrated their unwavering commitment to supporting international causes and offering assistance during times of crisis.

The enduring partnership between Benefit Mankind and Blackburn Rovers FC exemplifies their shared mission to make a meaningful impact in various areas of need, both within their local community and on a global scale. It stands as a testament to the power of collective goodwill and collaboration in effecting positive change.



Statistics

- Dom Hyam becomes new Ambassador
- Football kits delivered to orphans around the world
- Domestic Violence support continues
- Cancer support provided working with The Teenage Cancer Trust
- Morocco earthquake support provided
- Blankets given to disabled fans at Ewood Park

TRUSTEES' REPORT – 2023

New Bangladesh Orphanage

Benefit Mankind has undertaken a compassionate and significant endeavor by establishing a new orphanage in Bangladesh. This facility serves as a beacon of hope for orphaned children who have faced the most daunting challenges life can present. In providing a secure and nurturing haven, it aims to be a place where these young souls can rebuild their lives after enduring profound losses.

At the heart of this orphanage is the commitment to offer not only shelter but also the transformative gift of education. Education empowers these children, providing them with the tools to break the cycle of poverty and envision a brighter future. Benefit Mankind recognises the intrinsic value of knowledge in shaping the destinies of these young lives, and the orphanage is equipped to provide quality education that opens doors to opportunity and growth.

Furthermore, the orphanage is a testament to the unconditional support and love offered to each child within its walls. Every child deserves to know the warmth of care and the healing power of affection, especially when they have faced unimaginable hardships. Benefit Mankind's mission is not just to provide a physical shelter but to create a nurturing environment where these orphans can thrive, find solace, and, most importantly, experience the boundless love that every child deserves. This orphanage embodies a vision of resilience, renewal, and a brighter future for those who have lost so much.



Statistics

- Vision to educate and provide care
- Free boarding and education will be provided
- Facility approved by the Health Secretary and Divisional Secretary
- Special thanks to all our donors for making this possible

TRUSTEES' REPORT – 2023

Empowering Communities

Benefit Mankind is dedicated to uplifting impoverished communities and fostering sustainable development. Through our programs, we facilitate improved access to essential services and create opportunities for individuals to enhance their livelihoods, thereby enabling them to break the cycle of poverty permanently.

Your generous donations have played a pivotal role in transforming countless lives. They have empowered families to kickstart their own businesses, whether it's providing a rickshaw for someone's livelihood, equipping fishermen with canoes, offering widows a source of income through sewing machines, assisting in the establishment of grocery stores, planting trees on local farmlands, or supporting poultry farming projects. Benefit Mankind firmly believes that everyone should have the opportunity to earn a living and provide for their families.

Our empowerment project is driven by the objective of restoring dignity to people in developing nations, ensuring that no one experiences hunger or struggles to support their loved ones. This is a fundamental aspect of life that many of us, regrettably, tend to take for granted. Your support is genuinely making a profound impact, reshaping lives, and giving hope to those in need.



Statistics

- Provided Poultry chicken farms Sri Lanka
- Sewing machines delivered to widows
- Over 300 shops opened in Indonesia
- Empowerment training provided
- Lives improved, lives changed, with your support

TRUSTEES' REPORT – 2023

Water Sanitation Projects

Water, the cornerstone of existence, remains elusive for millions of individuals grappling with poverty today, as they continue to lack access to clean and secure water sources. Benefit Mankind endeavors to empower communities worldwide by supplying the essential resource of water, which serves as a catalyst for enhancing their quality of life. Your invaluable support enables us to establish hand pumps, wells, and boreholes in diverse regions across the globe.

The impact of a water hand pump for a family or a communal water well is transformative. Access to clean and safe water not only bolsters health but also bestows a sense of security and stability. It liberates women and children from the arduous daily trek to fetch water, granting them the precious gift of time to pursue education and livelihoods.

Countries such as India, Pakistan, Sri Lanka, Indonesia, and Malawi have witnessed the provision of a multitude of pumps and wells, alleviating the hardships faced by underprivileged families. Benefit Mankind ensures transparency and accountability by providing water feedback reports to all donors, showcasing the precise locations and visual documentation of the projects they have supported.



Statistics

- Over 900 water pumps installed in Pakistan
- Over 650 hand pumps installed in Sri Lanka
- Up to 150 water wells built in Malawi
- 50 boreholes built in Indonesia
- Water tanks also provided to families to ease daily issues

TRUSTEES' REPORT – 2023

Sheltering Mankind

Benefit Mankind, since its establishment, has been actively engaged in constructing villages in various regions, including Pakistan, Malawi, Yemen, Indonesia, and Jordan. Our commitment extends to providing continuous support to families in the form of education and empowerment. Thanks to the unwavering support of our donors, we have been able to offer a secure haven to families who have tragically lost their homes due to man-made conflicts or natural calamities.

In addition to constructing sturdy brick homes, we also extend our assistance to families living in tents, recognizing the ongoing need for their support. Our primary aim is to furnish shelter to these families, aiding them in regaining stability and a sense of security.

It is important to acknowledge that many families worldwide continue to reside in tents or temporary accommodations, and their need for support remains undiminished. Our top priority is to cater to the needs of vulnerable groups, including the elderly, widows, orphans, and individuals with disabilities.

For an extensive overview of all of Benefit Mankind's global shelter projects, we invite you to visit our website at www.benefitmankind.co.uk/shelter. Our management team at Benefit Mankind has been proactive in traveling to regions such as Indonesia, Malawi, Jordan, and Lebanon to oversee and monitor the progress of these projects.



Statistics

- Over 415 homes built in Malawi
- Over 410 homes built in Indonesia
- Over 40 homes built in Yemen
- Over 70 homes built in Jordan
- Over 6,000 tents supported with emergency aid in Lebanon
- New village built in Pakistan after the devastating floods

TRUSTEES' REPORT – 2023

Global Disasters

In a world where global disasters and conflicts have become an unfortunate reality, the fabric of lives and families is often torn asunder. However, even in the face of such overwhelming adversity, Benefit Mankind remains a beacon of hope and assistance. Regardless of where these crises strike, whether on a local or global scale, our organisation is dedicated to offering its unwavering support. Our efforts begin with providing crucial emergency aid to those in immediate need, and from there, we extend our commitment to the long-term goal of rebuilding homes and empowering communities.

The initial phase of our response focuses on delivering immediate relief to those affected by these devastating events. Whether it's natural disasters, armed conflicts, or other forms of crises, we strive to address the urgent needs of individuals and families by providing essential aid that ensures their survival and well-being.

Yet, our mission extends beyond immediate relief. We recognise that true recovery and progress involve rebuilding what was lost and empowering communities to shape their own destinies. Benefit Mankind is committed to not only providing the bricks and mortar necessary to reconstruct homes but also the tools and support needed to help communities regain their footing.

Our ultimate aim is to be a catalyst for lasting change, helping individuals and communities stand on their own feet once again, even in the face of the most challenging circumstances.



Statistics

- Responded to the Morocco earthquake within days
- Over 10 million people affected in Libya
- Millions homeless as a result of these disasters
- Emergency aid delivered by our global teams
- Over 50,000 killed due to the devastating earthquake in Turkey & Syria

TRUSTEES' REPORT – 2023

Breakdown by Countries

MIDDLE EAST	£59,834
INDONESIA	£469,944
PALESTINE	£958,205
INDIA	£108,840
JORDAN	£365,490
KENYA	£121,893
LEBANON	£894,316
MALAWI	£36,730
NEPAL	£10,602
PAKISTAN	£125,320
SRI LANKA	£301,490
YEMEN	£178,350
TANZANIA	£22,000
MOST NEEDY	£1,127,971
UK	£158,713
Charitable expenditure incurred to facilitate project donations in the period	£142,271
TOTAL PROJECT RELATED EXPENDITURE	£5,081,968

TOTAL TURNOVER 2023 INC GIFT AID	£5,065,434
TOTAL TURNOVER 2023 EXC GIFT AID	£4,758,041
TOTAL PROJECT RELATED EXPENDITURE	£5,081,968
TOTAL GOVERNANCE EXPENDITURE	£6,870
BALANCE AS AT 31 DECEMBER 2023	-£23,404

Of the Gift Aid totaling £307,393 above, £301,333 was received in the period to 31 December 2023. The remaining £6,060, was received in early 2024.

Key Details

- The total amount collected over the year has been fully discharged including extra used from gift aid
- This ensures our 100% donation policy has been adhered upon
- End of year gift aid balance is to be carried over to 2024 to help run the office
- During 2023 we had 1 employee at Benefit Mankind
- Special thanks to all our volunteers & management team for their sterling efforts

Opinion

We have audited the financial statements of Benefit Mankind Ltd (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team including significant component audit teams and involving relevant specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act,

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Audit response to risks identified

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

PM+M Solutions for Business LLP
Ceri Llywela Lloyd Dixon BSc(Hons) ACA
(Senior Statutory Auditor)
for and on behalf of PM+M Solutions for Business LLP

26 April 2024

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Chartered Accountants
Statutory Auditor

New Century House
Greenbank Technology Park
Challenge Way
Blackburn
BB1 5QB

BENEFIT MANKIND LTD
 STATEMENT OF FINANCIAL ACTIVITIES
 INCLUDING INCOME AND EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>					
Donations and gifts	3	4,758,041	2,370,544	36,621	2,407,165
Other income	4	<u>307,393</u>	<u>257,317</u>	<u>-</u>	<u>257,317</u>
Total income		5,065,434	2,627,861	36,621	2,664,482
<u>Expenditure on:</u>					
Charitable activities	5	<u>5,088,838</u>	<u>2,673,677</u>	<u>36,621</u>	<u>2,710,298</u>
Net (expenditure)/income for the year/Net movement in funds		(23,404)	(45,816)	-	(45,816)
Fund balances at 1 January 2023		<u>157,892</u>	<u>203,708</u>	<u>-</u>	<u>203,708</u>
Fund balances at 31 December 2023		<u><u>134,488</u></u>	<u><u>157,892</u></u>	<u><u>-</u></u>	<u><u>157,892</u></u>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BENEFIT MANKIND LTD
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		24,137		31,890
Current assets					
Debtors	10	15,260		17,076	
Cash at bank and in hand		103,611		117,127	
		<u>118,871</u>		<u>134,203</u>	
Creditors: amounts falling due within one year	11	8,520		8,201	
Net current assets			<u>110,351</u>		<u>126,002</u>
Total assets less current liabilities			<u><u>134,488</u></u>		<u><u>157,892</u></u>
Income funds					
Unrestricted funds			<u>134,488</u>		<u>157,892</u>
			<u><u>134,488</u></u>		<u><u>157,892</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 26th April 2024



Talha Mulla - Trustee

Company Registration No. 12382033

BENEFIT MANKIND LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	13	(12,427)		(19,018)	
Investing activities					
Purchase of tangible fixed assets		(1089)		(35,525)	
Net cash used in investing activities		(1089)		(35,525)	
Net cash used in financing activities		-		-	
Net increase in cash and cash equivalents		(13,156)		(54,543)	
Cash and cash equivalents at beginning of year		117,127		171,670	
Cash and cash equivalents at end of year		103,611		117,127	

1 Accounting policies

Charity information

Benefit Mankind Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 24 Ripon Street, Blackburn, Lancashire, BB1 1SW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Charitable activities and governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% straight line
Fixtures and Fittings	20% straight line
Motor Vehicles	20% straight line

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BENEFIT MANKIND LTD
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEARENDED 31 DECEMBER 2023

3 Donations and gifts

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	4,758,041	-	4,758,041	2,370,544	-	2,370,544
Grant income	-	-	-	-	36,621	36,621
	<u>4,758,041</u>	<u>-</u>	<u>4,758,041</u>	<u>2,370,544</u>	<u>36,621</u>	<u>2,407,165</u>

4 Other income

	Unrestricted Funds	Unrestricted Funds
	2023	2022
	£	£
Gift Aid	<u>307,393</u>	<u>257,317</u>

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR
ENDED 31 DECEMBER 2023

5 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	49,651	50,532
Depreciation	8,842	7,249
Printing, postage	-	3,025
Professional fees	828	360
Advertising	-	284
Office supplies	181	644
Administration costs	100	93
Volunteer expenses	561	2533
Sundry	579	591
Donations made	4,939,697	2,554,117
Payment fees	1,641	871
Office rent	16,094	3,380
Project expenses	35,355	22,220
Other expenditure	23,840	13,745
Website costs	3,937	4,442
Insurance	662	81
	<u>5,081,968</u>	<u>2,664,167</u>
Share of governance costs (see note 6)	6,870	9,510
	<u>5,088,838</u>	<u>2,673,677</u>

6 Governance costs

	Governance costs £	2023 costs £	Governance costs £	2022 costs £
Audit fees	4,750	4,750	4,500	4,500
Accountancy fees	2,120	2,120	5,010	5,010
	<u>6,870</u>	<u>6,870</u>	<u>9,510</u>	<u>9,510</u>
Analysed between Charitable activities	<u>6,870</u>	<u>6,870</u>	<u>9,510</u>	<u>9,510</u>

BENEFIT MANKIND LTD
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 DECEMBER 2023

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but were reimbursed a total of £nil (2022: £550) in expenses.

The total donations received from the trustees during the year was £6,753 (2022: £2,322).

8 Employees

The average monthly number of employees during the year was:

	Number	Number
Total	1	1
Employment costs	2023	2022
	£	£
Wages and salaries	47,981	49,324
Other pension costs	1,670	1,208
	<u>49,651</u>	<u>50,532</u>

9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor Vehicles £	Total £
Cost				
At 1 January 2023	4,091	7,187	30,187	41,465
Additions	-	1,089	-	1,089
At 31 December 2023	<u>4,091</u>	<u>8,276</u>	<u>30,187</u>	<u>42,554</u>
Depreciation and impairment				
At 1 January 2023	384	4,663	4,528	9,575
Depreciation charged in the year	818	1,987	6,037	8,842
At 31 December 2023	<u>1,202</u>	<u>6,650</u>	<u>10,565</u>	<u>18,417</u>
Carrying amount				
At 31 December 2023	<u>2,889</u>	<u>1,626</u>	<u>19,622</u>	<u>24,137</u>
At 31 December 2022	<u>3,707</u>	<u>2,524</u>	<u>25,659</u>	<u>31,890</u>

BENEFIT MANKIND LTD
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 DECEMBER 2023

10 Debtors

	2023	2022
Amounts falling due within one year:		
Trade debtors	3,500	-
Other debtors	11,760	17,076
	<u>15,260</u>	<u>17,076</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	715	701
Accruals and deferred income	<u>7,805</u>	<u>7,500</u>
	<u>8,520</u>	<u>8,201</u>

12 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Lease commitment	<u>17,750</u>	<u>14,400</u>

13 Related party transaction

During the year there were no monies paid to the CEO and his immediate family in relation to administrative services provided.

14	Cash generated from operations	2023	2022
		£	£
	(Deficit)/Surplus for the year	(23,404)	(45,895)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	8,842	7,249
	Movements in working capital:		
	Decrease/(increase) in debtors	1,816	15,548
	Increase in creditors	319	1,001
	Cash generated from operations	<u>(12,427)</u>	<u>(19,097)</u>
15	Analysis of changes in net funds		
	The charity had no debt during the year.		



BENEFIT MANKIND

"THE BEST OF MANKIND ARE THOSE WHO BENEFIT MANKIND"



Registered with
**FUNDRAISING
REGULATOR**

BENEFIT MANKIND LTD

England & Wales - Charity number 1187849

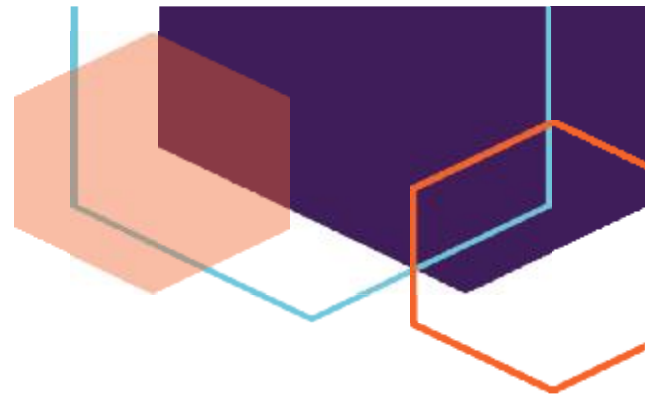
Accounts



**BENEFIT
MANKIND**

Registered Charity No. 1187849

Company No. 12382033

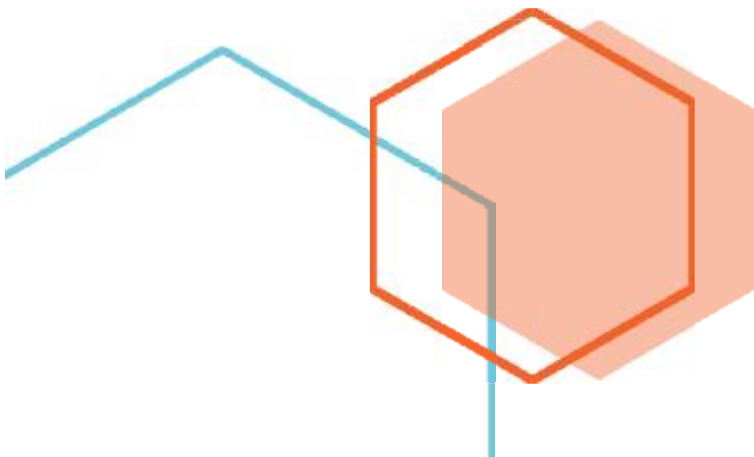


TRUSTEES' REPORT – 2022

Financial Statements 2022

BENEFIT MANKIND LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31st DECEMBER 2022



TRUSTEES' REPORT – 2022

Financial Statements 2022

Contents	Page
Legal and Administrative Information	3
Trustees' Report	4 - 17
Auditor's Report	18 - 21
Statement of Financial Activities	22
Balance Sheet	23
Statement of Cash Flows	24
Notes to the Financial Statements	25 - 38

TRUSTEES' REPORT – 2022

Legal and Administrative Information

Trustees

Rizwan Gharda
Talha Mulla

Charity Registration Number

1187849

Companies House Number

12382033

Principal office

Blackburn Enterprise Centre, Suite 01
Furthergate, Blackburn, Lancashire
BB1 3HQ

Chief Executive Officer

Dr Abdul Samad Mulla

Bank

Cashplus Advance Payment Solutions
6, London Wall
London
EC2Y 5EB

Auditor

PM+M Solutions for Business LLP
New Century House
Greenbank Technology Park
Blackburn
Lancashire
BB1 5QB

Trustees' Report

Report – Benefit Mankind

The Trustees present their annual report together with the audited financial statements of the Charity for the period ended 31st December 2022.

The company was incorporated on 31 December 2019 and received approval from the Charity Commission on 10 February 2020.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document, the Companies Act 2006 and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Policies and objectives

The objectives of the Charity are the relief and assistance of people in the UK and worldwide who are victims of war, natural disaster, trouble or catastrophe by such means as the Trustees think fit, in particular but not exclusively, by the provision of food, water and shelter.

The Trustees confirm that the aims and objectives of the Charity fully meet with the public benefit test.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Volunteers

Most of the Charity's activities involve volunteers in the delivery of its charitable purpose. The Trustees are extremely grateful to the volunteers who have helped the charity during the year with their spare time and the support they have brought to the charity.

Main activities undertaken are to further the Charity's purposes for the public benefit.

Benefit Mankind has continued to support individuals and communities across the globe in order to maintain the charities objectives in the best capacity it can, by acting within the guidelines of The Charity Commission of England and Wales.

Achievements and performance

Review of activities and main achievements of the Charity

The Charity's income arises from public donations. The executive committee is responsible for the day-to-day management of the financial and operational matters.

Over the course of the period being reported, Benefit Mankind carried out and implemented various projects around the world, personally visited and monitored their projects. Outlined below are some of the projects carried out throughout the period being reported.

Structure, Governance and Management

Governing Documents

The organisation is a charitable company limited by guarantee, incorporated on 31 December 2019 and registered as a charity on 10 February 2020. The Trust Deed defines the charities objects as being general charitable purposes as defined by charity law in the United Kingdom.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the committee are elected at the AGM and are subject to ratification at each AGM.

The charity is based in the United Kingdom and has its main office in Blackburn, Lancashire with volunteers throughout the country who registered online.

In the event of the company being wound up, each Company Member undertakes to contribute to the assets of the company such amounts as may be required, not exceeding one pound.

Organisational Structure

Details of the Trustees serving during the year are set out above. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The Trustees work together and have established projects around the world to benefit the needy.

The Executive Management Committee of 2 members consist of volunteers that offer specialist advice and support to members of the public. The Committee meet monthly to discuss and carry out the activities of the charity.

Financial Review

The charity's total income for the period came to £2,627,782 (2021: £2,703,275) including gift aid. As shown in the accounts £2,554,117 (2021: £2,450,680) was spent on global projects as per the wishes of the donors, along with a further £110,050 (2021: £77,905) in related facilitation costs. The management team apply the funding to chosen projects with the intention of delivering outcomes within 3-6 months. There were also governance costs of £9,510 (2021: £7,200) in the year.

The charity reported a deficit of £45,895 (2021: Surplus £111,490) for the period-ended 31 December 2022 which relates mainly to an increase in donations out in the year.

Part of the gift aid funds have been used in administration of the charity during 2022. This provides the charity with sufficient funds to carry out its charitable objectives of having a 100% donation policy ensuring donations received are discharged without any deductions.



Plans for the future

As a registered UK charity, the organisation will continue to benefit mankind and respond to emergencies in areas of operations and in other areas based on need.

Benefit Mankind's management team are extremely grateful to the donors who have shown their trust in the charity by donating during the year especially during the cost of living crisis in the UK. Their support has enabled the success of the charity to respond quickly to the continuous global covid pandemic as well as providing aid here in the UK and providing aid in Malawi, Kenya, Indonesia, Jordan, Sri Lanka, Pakistan, Bangladesh, India, and more countries.

The challenge for the charity is to maintain the revenue momentum and ensure good local partners on the ground deliver efficiently and effectively. The charity will continue to seek support and to ensure the effectiveness and transparency of work carried out by ourselves and our partners.

Management have also attended training courses online with the Charity Commission during the year.

During the next year, the charity would like to:

- a. Increase UK community projects
- b. Settle the charity at the new office
- c. Provide support to families struggling with the cost-of-living crisis
- d. Educate more children around the world
- e. Empower communities in more countries
- f. Continue Orphan and Widows sponsorship programs
- g. Increase water sanitation projects
- h. Employment/Volunteer engagement
- i. Increase global volunteers
- j. Build more shelter homes globally

This will be achieved through the following emergency aid programmes:

- a. Food Aid
- b. Welfare of Widows and Orphans
- c. Water Aid
- d. Education
- e. Empowerment
- f. Medical Aid
- g. Emergency Relief



Trustees' Foreword

Assalamualykum WW/Peace be with you all,

It is with great pleasure to present to you the 3rd annual Benefit Mankind accounts which highlights the increased global relief work we have carried out throughout the year with generous support from our donors and supporters from all around the world.

The past few years have been full of challenges, trials and uncertainty with the Covid pandemic and cost of living crisis which has affected the whole world. We are all facing unprecedented situations that are impacting all of us personally and professionally. Benefit Mankind was established with one vision; to help mankind and make a lasting difference.

Since our inception 3 years ago, we have actively been assisting humanity, with projects such as empowerment, education, emergency aid, water sanitation, cost of living support, orphan/widows support and locally homeless projects, tackling domestic violence and supporting struggling families across the UK, special thanks to support from our dedicated volunteers and generous donors for making this possible.

At the same time, we have supported projects around the world. Over 15 countries have been supported with emergency aid when it mattered. It is imperative that Benefit Mankind continues to meet the increasing needs globally. We have a global crisis team in place working around the clock, to ensure that we keep our beneficiaries safe and at the same time protecting our team members. We now respond to disasters globally within 24 hours and recently supported the floods in Pakistan and earthquake in Indonesia with your generous support.

During the past 3 years, we have delivered over £6m worth of aid globally. This shows the growth of the organisation and shows the impact we are having around the world, providing more self-sustainable projects, medical solutions and education as our primary focus. Over the past few years we have won many awards, also for the past 2 seasons we have been selected as official charity partner for Blackburn Rovers Football Club, these accolades are a testimony to the great service being provided locally and abroad. This report will indicate clearly the work carried out during 2022 and shows how funds have been spent showing transparency and visible feedback.

We would like to thank all our volunteers and donors for helping us make a difference throughout the year and we pray that our efforts continue to help make a transformation to mankind during challenging times.

Best Regards

Trustees – Benefit Mankind

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Benefit Mankind Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

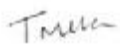
Company Law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was signed by the trustees on 22 June 2023.


.....

Talha Mulla


.....

Rizwan Gharda

TRUSTEES' REPORT – 2022

Cost of Living Crisis

The crisis that has been caused predominantly by high inflation outstripping wage and benefit increase, has been further exacerbated by recent tax increases. The cost of living has increased during 2022 posing a real threat to many families, making it more difficult for low-income households to make rent payments.

With this in mind, Benefit Mankind launched a helpline in Lancashire, Yorkshire and Greater Manchester to help families with emergency food parcels, the response was unprecedented, and we delivered food parcels within 12 hours to families doorsteps.

Working families were also struggling to make ends meet as well as the elderly and families on benefits. We will continue to support families in the UK working with the local councils with whom we have regular meetings and discussions.



Statistics

- During 2022 we delivered 8,900 hot meals to the homeless
- 40% of individuals were taken to local shelter agencies
- Over 4,000 winter kits provided
- Over 1,350 hours spent on the streets during 2022 by our teams
- On average 13 hours every week spent to assist those on our streets

TRUSTEES' REPORT – 2022

Domestic Violence Support

Working with our partners Blackburn Rovers FC, we continued to support domestic violence victims in the UK as the numbers of individuals suffering is on the increase.

Domestic violence is any incident or pattern of incidents of controlling, coercive, threatening behaviour, violence or abuse between those aged 16 or over who are, or have been, intimate partners or family members regardless of gender or sexuality. The abuse can encompass, but is not limited to psychological, physical, sexual, financial and emotional.

Domestic abuse can take different forms, including: physical abuse, sexual abuse, financial abuse, coercive control and gaslighting, emotional abuse, digital/online abuse, honour-based violence, forced marriage and much more.

Working with partners in the UK Benefit Mankind provide support to domestic violence victims. Special thanks to all donors that contributed towards this appeal.



Statistics

- Annually the numbers are increasing
- Working with Fortalice we supported many families
- Continuous support provided for families
- Blackburn, Preston, Bolton, Nelson, Burnley, Manchester, Accrington, Colne and surrounding areas covered.

TRUSTEES' REPORT – 2022

Blackburn Rovers Partnership

Blackburn Rovers were delighted to team up with Blackburn-based charity Benefit Mankind for a second successive season.

Having initially entered into the partnership last year, the club and its chosen charity worked together on a range of fundraising and awareness activities, aimed at tackling homelessness, domestic violence and poverty, whilst supporting less fortunate families and people in need, both in the local area and abroad.

Once again, the charity will benefit from a dedicated matchday at Ewood Park and will receive additional support from Rovers star Bradley Dack, who has agreed to take on the role of Player Ambassador, having been both impressed and inspired by their life-changing work to support struggling individuals within the local community last season.

During the year, we have supported cancer patients, dementia patients, homeless projects and delivered football kits to orphans around the world, a great partnership making a difference.

We also donated a Wudumate at the Ewood Park stadium to help supporters with their ablution requirements before prayers which was gratefully appreciated.



Statistics



- Bradley Dack donates wages to help homeless project
- Football kits delivered to orphans around the world
- Domestic Violence support continues
- Cancer support provided working with The Christie Hospital
- Dementia Support also provided in Northwest UK
- New Ablution facility provided for supporters at Ewood Park

TRUSTEES' REPORT – 2022

Sri Lanka Medical Centre

Benefit Mankind builds a new medical centre in Sri Lanka providing free medical treatment to 3 villages which accommodates 3,000 families in the Eastern Province, the facility has been approved and registered by the Health Secretary and Divisional Secretary in Sri Lanka.

The new facility provides maternity services, eye treatment, ECG facilities, a childrens Unit and a pharmacy to provide medicine which is overseen by medical professionals.

Our Trustee Rizwan Gharda and CEO Dr Mulla visited the facility and met with government officials in Sri Lanka. The project was an essential requirement to help save lives for these poor regions where before families had to travel for over an hour on bicycles for any medical needs.

The medical bapu includes A&E department, casualty, consulting room, day room, delivery room, dispensary unit, heart ECG monitoring facility and children's department.

To support the centre, kindly visit www.benefitmankind.co.uk/SriLanka



Statistics

- Over 3,000 families will benefit from the centre
- Free treatment will be provided as families cannot afford to pay
- Facility approved by the Health Secretary and Divisional Secretary
- Special thanks to all our donors for making this possible

TRUSTEES' REPORT – 2022

Empowering Communities

Benefit Mankind helps poor communities to improve their lives with a focus on sustainable development, our programs give poor people better access to essential services and the opportunity to improve their livelihoods and lift themselves out of poverty, permanently.

With your donations we have helped shape the lives of many. Your donations have helped families start up their own businesses, such as buying somebody a rickshaw, empowering fishermen with canoes, giving a widow an income by gifting them sewing machines, helping someone set up a grocery store, planting trees in local farmlands as well as chicken poultry farming projects.

Benefit Mankind believe no one should go through life without the chance of making a living for themselves and their families.

Our empowerment project aims to give people in developing countries their dignity back, ensuring no one goes hungry or is unable to provide for their loved ones again, this is something many of us unfortunately take for granted. Your support is truly changing lives.



Statistics

- Fishermen in Sri Lanka provided with Canoes
- Sewing machines delivered to widows
- Over 248 shops opened in Indonesia
- Empowerment training provided
- Lives improved, lives changed, with your support

TRUSTEES' REPORT – 2022

Water Sanitation Projects

Water is fundamental to life, yet even today millions of people already struggling against poverty lack access to clean and safe water sources. Benefit mankind provide water to empower communities across the world by giving them the means to improve the quality of their lives. Your support enables us to install hand pumps, wells and boreholes around the world.

A water hand pump for a family or a water well for a community can transform lives. Clean and safe water improves health, it provides security and stability; it frees women and children from the daily chore of walking for hours to obtain water. That time can be devoted instead to pursuing education and livelihoods.

Countries such as Yemen, Pakistan, Sri Lanka, Indonesia and Malawi were provided with a vast number of pumps and wells to ease the struggles of poor families.

Benefit Mankind provides water feedback reports to all donors, which shows the exact location and images of their project.



Statistics

- Over 600 water pumps installed in Pakistan
- Over 400 hand pumps installed in Sri Lanka
- Up to 150 water wells built in Malawi
- 30 boreholes built in Indonesia
- Yemen provided with trucks of water in 4 regions

TRUSTEES' REPORT – 2022

Sheltering Mankind

Benefit Mankind since inception has built villages in Malawi, Yemen, Indonesia, Jordan and continues to support families with education and empowerment. With support from all our donors we are able to give the families a roof over their heads who unfortunately lost their homes to man made wars or natural disasters.

As well as building bricked homes, we also support families living in tents as they need continuous help, we aim to provide shelter homes to these families as well.

Many families around the world still live in tents or temporary accommodation and need our support. Priority is always given to the elderly, widows, orphans and the disabled.

To view all of Benefit Mankind's global shelter projects, kindly visit www.benefitmankind.co.uk/shelter. The management of Benefit Mankind travelled to Indonesia, Malawi, Jordan and Lebanon to oversee and monitor all projects.

With natural disasters sadly on the increase, the need around the world is only increasing and Benefit Mankind during 2022 rebuilt a village in Pakistan after the devastating floods which affected 33 million people.



Statistics



- Over 400 homes built in Malawi
- Over 350 homes built in Indonesia
- Over 40 homes built in Yemen
- Over 70 homes built in Jordan
- Over 2,000 tents in Lebanon supported with emergency aid
- New village built in Pakistan after the devastating floods

TRUSTEES' REPORT – 2022

Global Disasters

June 2022, we witnessed floods in India which caused chaos in villages, families lost their homes and farms, Benefit Mankind responded with emergency support for families, which included hot meals, food parcels and hygiene kits.

July 2022, floods ripped through villages in Bangladesh, again causing damage to land and destroying houses. Benefit Mankind provided emergency aid and by September provided new homes to families who lost everything.

August 2022, Pakistan had its worst flooding, causing 33 million people to be affected and over 10 million homes washed away. Benefit Mankind responded immediately with emergency aid and helped families with hot meals and tents.

November 2022, witnessed a disastrous earthquake in Indonesia where our teams responded within a few hours with emergency aid and support to families who lost everything.

The world faces unprecedented climate changes and Benefit Mankind will do what it can to help make a difference when it matters.



Statistics

- Over 33 million affected due to the floods
- Over 10 million homes washed away
- Millions homeless as a result of these disasters
- Emergency aid delivered by our global teams
- Shelter, education and empowerment projects will be provided

TRUSTEES' REPORT – 2022

Breakdown by Countries

INDONESIA	£453,240
PALESTINE	£214,363
INDIA	£32,651
JORDAN	£189,750
KENYA	£88,037
LEBANON	£284,628
MALAWI	£314,070
NEPAL	£3,059
PAKISTAN	£131,259
SRI LANKA	£283,870
YEMEN	£105,236
MIDDLE EAST	£1,867
TANZANIA	£10,500
UK	£108,174
Other	£333,413
Charitable expenditure incurred to facilitate project donations in the period	£110,050
TOTAL PROJECT RELATED EXPENDITURE	£2,664,167

TOTAL TURNOVER 2022 INC GIFT AID	£2,627,782
TOTAL TURNOVER 2022 EXC GIFT AID	£2,370,465
TOTAL PROJECT RELATED EXPENDITURE	£2,664,167
TOTAL GOVERNANCE EXPENDITURE	£9,510
BALANCE AS AT 31 DECEMBER 2022	-£45,895

Of the Gift Aid totaling £257,317 above, £245,699 was received in the period to 31 December 2022. The remaining £11,618, was received in early 2023.

- The total amount collected over the year has been fully discharged including extra used from gift aid
- This ensures our 100% donations policy has been adhered upon
- End of year gift aid balance is to be carried over to 2023 to help run the office
- During 2022 we had 1 employee at Benefit Mankind
- Special thanks to all our volunteers & management team for their sterling efforts

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BENEFIT MANKIND LTD

Opinion

We have audited the financial statements of Benefit Mankind Ltd (the 'Charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team including significant component audit teams and involving relevant specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act.

**BENEFIT MANKIND LTD
INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BENEFIT MANKIND LTD**

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Audit response to risks identified

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

PM+M Solutions for Business LLP

**Ceri Dixon BSc ACA (Senior Statutory Auditor)
for and on behalf of PM+M Solutions for Business LLP**

26/06/2023

**Chartered Accountants
Statutory Auditor**

New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

**BENEFIT MANKIND LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<u>Income and endowments from:</u>							
Donations and gifts	3	2,333,923	36,621	2,370,544	2,391,246	44,467	2,435,713
Other income	4	257,317	-	257,317	267,562	-	267,562
Total income		2,591,240	36,621	2,627,861	2,658,808	44,467	2,703,275
<u>Expenditure on:</u>							
Charitable activities	5	2,673,677	36,621	2,710,298	2,547,318	44,467	2,591,785
Net (expenditure)/income for the year/Net movement in funds		(82,437)	-	(82,437)	111,490	-	111,490
Fund balances at 1 January 2022		203,708	203,708	203,708	92,218	-	92,218
Fund balances at 31 December 2022		121,271	203,708	121,271	203,708	-	203,708

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BENEFIT MANKIND LTD
BALANCE SHEET
AS AT 31 DECEMBER 2022**

		2022	2021
	Notes		
Fixed assets			
Tangible assets	9	31,811	3,614
Current assets			
Debtors	10	17,076	35,624
Cash at bank and in hand		117,127	171,670
		<u>134,203</u>	<u>207,294</u>
Creditors: amounts falling due within one year	11	(8,201)	(7,200)
Net current assets		<u>126,002</u>	<u>200,094</u>
Total assets less current liabilities		<u>157,813</u>	<u>203,708</u>
Income funds			
Unrestricted funds		<u>157,813</u>	<u>203,708</u>
		<u>157,813</u>	<u>203,708</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 22/06/2023

T Mulla

Mr T Mulla
Trustee

Company registration number 12382033

BENEFIT MANKIND LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	e	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	14		(19,097)		126,603
Investing activities					
Purchase of tangible fixed assets		(35,446)		(719)	
Net cash used in investing activities			(35,446)		(719)
Net cash used in financing activities					
Net (decrease)/increase in cash and cash equivalents					
			(54,543)		125,884
Cash and cash equivalents at beginning of year			171,670		45,786
Cash and cash equivalents at end of year			117,127		171,670

1 Accounting policies

Charity information

Benefit Mankind Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 01 Blackburn Enterprise, Furthergate, Blackburn, Lancashire, BB1 3HQ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Charitable activities and governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Computers	33% straight line
Motor vehicles	20% straight line

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and gifts

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	2,370,544	-	2,370,544	2,391,246	-	2,391,246
Grant income	-	36,621	36,621	-	44,467	44,467
	2,370,544	36,621	2,407,165	2,391,246	44,467	2,435,713

4 Other income

	Unrestricted Funds	Unrestricted Funds
	2022	2021
	£	£
Gift Aid	257,317	267,562

5 Charitable activities

	Charitable expenditure 2022 £	Charitable expenditure 2021 £
Staff costs	50,532	46,935
Depreciation and impairment	7,249	1,871
Printing, postage and stationery	3,025	1,423
Professional fees and subscriptions	360	604
Advertising	284	2,757
Uniforms	-	67
Office supplies	644	825
Administration costs	93	10,463
Volunteer expenses	2,533	91
Sundry	591	53
Donations made	2,554,117	2,506,680
Payment fees	871	8,632
Office rent	3,380	3,600
Website costs	4,442	540
Insurance	81	44
Project expenses	22,220	-
Other charitable expenditure	13,745	-
	<u>2,664,167</u>	<u>2,584,585</u>
Share of governance costs	<u>9,510</u>	<u>7,200</u>
	<u><u>2,673,677</u></u>	<u><u>2,591,785</u></u>
Analysis by fund		
Unrestricted funds	2,673,677	2,547,318
Restricted funds	<u>36,621</u>	<u>44,467</u>

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2022

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Audit fees	-	4,500	4,500	-	4,200	4,200
Accountancy fees	-	5,010	5,010	-	3,000	3,000
	-	9,510	9,510	-	7,200	7,200
Analysed between Charitable activities	-	9,510	9,510	-	7,200	7,200

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but were reimbursed a total of £550 (2021: £100) in expenses.

The total donations received from the trustees during the year was £6,997 (2021: £2,958).

8 Employees

The average monthly number of employees during the year was:

	Number	Number
Total	1	1
Employment costs	2022	2021
	£	£
Wages and salaries	49,324	46,275
Other pension costs	1,208	660
	<u>50,532</u>	<u>46,935</u>

BENEFIT MANKIND LTD**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2022****9 Tangible fixed assets**

	Fixtures and fittings	Computers	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	-	5,940	-	5,940
Additions	4,091	1,247	30,108	35,446
At 31 December 2022	4,091	7,187	30,108	41,386
Depreciation and impairment				
At 1 January 2022	-	2,326	-	2,326
Depreciation charged in the year	384	2,337	4,528	7,249
At 31 December 2022	384	4,663	4,528	9,575
Carrying amount				
At 31 December 2022	3,707	2,524	25,580	31,811
At 31 December 2021	-	3,614	-	3,614

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	17,076	35,624

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	701	-
Accruals and deferred income	7,500	7,200
	8,201	7,200

12 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Lease commitment	<u>14,400</u>	<u>-</u>

13 Related party transaction

During the year a total of £0 (2021: £9,200) was paid to the CEO and his immediate family in relation to administrative services provided. The trustees again would like to thank the CEO and family for their efforts.

During 2020 an interest free loan of £8,000 was made to the CEO in relation to the building of the Charity's office. This loan has now been fully repaid within the year. Rental of £3,380 (2021: £3,600) has been paid by the charity in the year.

14 Cash generated from operations

	2022	2021
(Deficit)/surplus for the year	(45,895)	111,490
Adjustments for:		
Depreciation and impairment of tangible fixed assets	7,249	1,871
Movements in working capital:		
Decrease in debtors	18,548	12,042
Increase in creditors	1,001	1,200
	<u> </u>	<u> </u>
Cash (absorbed by)/generated from operations	<u>(19,097)</u>	<u>126,603</u>

15 Analysis of changes in net funds

The charity had no debt during the year.



BENEFIT MANKIND LTD

England & Wales - Charity number 1187849

Accounts



**BENEFIT
MANKIND**

Registered Charity No. 1187849

Company No. 12382033

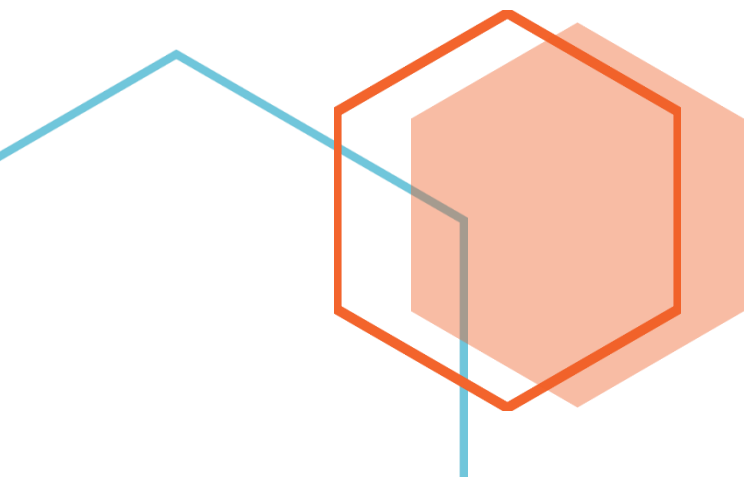


TRUSTEES' REPORT – 2021

Financial Statements 2021

BENEFIT MANKIND LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31st DECEMBER 2021



TRUSTEES' REPORT – 2021

Financial Statements 2021

Contents	Page
Legal and Administrative Information	2
Trustees' Report	3 - 16
Auditor's Report	17-20
Statement of Financial Activities	21
Balance Sheet	22
Statement of Cash Flows	23
Notes to the Financial Statements	24 - 30

TRUSTEES' REPORT – 2021

Legal and Administrative Information

Trustees

Rizwan Gharda
Talha Mulla

Charity Registration Number

1187849

Companies House Number

12382033

Principal office

24 Ripon Street
Blackburn
Lancashire
BB1 1SW

Chief Executive Officer

Dr Abdul Samad Mulla

Bank

National Westminster Bank plc
King William Street
Blackburn
Lancashire
BB1 7DJ

Auditor

PM+M Solutions for Business LLP
New Century House
Greenbank Technology Park
Blackburn
Lancashire
BB1 5QB

Trustees' Report

Report – Benefit Mankind

The Trustees present their annual report together with the audited financial statements of the Charity for the period ended 31st December 2021.

The company was incorporated on 31 December 2019 and received approval from the Charity Commission on 10 February 2020.

The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document, the Companies Act 2006 and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Policies and objectives

The objectives of the Charity are the relief and assistance of people in the UK and worldwide who are victims of war, natural disaster, trouble or catastrophe by such means as the Trustees think fit, in particular but not exclusively, by the provision of food, water and shelter.

The Trustees confirm that the aims and objectives of the Charity fully meet with the public benefit test.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a Charity (PB2)'.

Volunteers

Most of the Charity's activities involve volunteers in the delivery of its charitable purpose. The Trustees are extremely grateful to the volunteers who have helped the Charity during the year with their spare time and the support they have brought to the Charity.

Main activities undertaken are to further the Charity's purposes for the public benefit.

Benefit Mankind has continued to support individuals and communities across the globe in order to maintain the Charities objectives in the best capacity it can, by acting within the guidelines of The Charity Commission of England and Wales.

Achievements and performance

Review of activities and main achievements of the Charity

The Charity's income arises from public donations. The executive committee is responsible for the day-to-day management of the financial and operational matters.

Over the course of the period being reported, Benefit Mankind carried out and implemented various projects around the world. Outlined below are some of the projects carried out throughout the period being reported.

Structure, Governance and Management

Governing Documents

The organisation is a charitable company limited by guarantee, incorporated on 31 December 2019 and registered as a Charity on 10 February 2020. The Trust Deed defines the charities objects as being general charitable purposes as defined by Charity law in the United Kingdom.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the committee are elected at the AGM and are subject to ratification at each AGM.

The Charity is based in the United Kingdom and has its main office in Blackburn, Lancashire with volunteers throughout the country who registered online.

In the event of the company being wound up, each Company Member undertakes to contribute to the assets of the company such amounts as may be required, not exceeding one pound.

Organisational Structure

Details of the Trustees serving during the year are set out above. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the Charity. The Trustees work together and have established projects around the world to benefit the needy.

The Executive Management Committee of 2 members consist of volunteers that offer specialist advice and support to members of the public. The Committee meet monthly to discuss and carry out the activities of the Charity.

Financial Review

The Charity's total income for the period came to £2,703,275 (2020: £1,130,705) including gift aid. As shown in the accounts £2,506,680 (2020: £999,886) was spent on global projects as per the wishes of the donors, along with a further £77,905 (2020: £32,601) in related facilitation costs. The management team apply the funding to chosen projects with the intention of delivering outcomes within 3-6 months. There were also governance costs of £7,200 (2020: £6,000) in the year.

The Charity reported a surplus of £111,490 (2020: £92,218) for the period-ended 31 December 2021 which relates mainly to the gift aid that was received. Of which the full amount is unrestricted funds to help the organisation administration for the period ended 2022.

Part of the gift aid funds have been used in administration of the Charity during 2021. This provides the Charity with sufficient funds to carry out its charitable objectives of having a 100% donation policy ensuring donations received are discharged without any deductions.



Plans for the future

As a registered UK Charity, the organisation will continue to benefit mankind and respond to emergencies in areas of operations and in other areas based on need.

Benefit Mankind's management team are extremely grateful to the donors who have shown their trust in the Charity by donating during the year especially during the continuous covid pandemic. Their support has enabled the success of the Charity to respond quickly to the continuous global covid pandemic as well as providing aid here in the UK and providing aid in Malawi, Kenya, Indonesia, Jordan, Sri Lanka, Yemen, Lebanon, and more countries.

The challenge for the Charity is to maintain the revenue momentum and ensure good local partners on the ground deliver efficiently and effectively. The Charity will continue to seek support and to ensure the effectiveness and transparency of work carried out by ourselves and our partners.

Management have also attended training courses online with the Charity Commission during the year.

During the next year, the Charity would like to:

- a. Increase UK community projects
- b. Continue Covid Support projects globally
- c. Educate more children around the world
- d. Empower communities in more countries
- e. Continue Orphan and Widows sponsorship programs
- f. Increase water sanitation projects
- g. Employment/Volunteer engagement
- h. Increase global volunteers
- i. Build more shelter homes globally

This will be achieved through the following emergency aid programmes:

- a. Food Aid
- b. Welfare of Widows and Orphans
- c. Water Aid
- d. Education
- e. Empowerment
- f. Medical Aid
- g. Emergency Relief



Trustees' Foreword

Assalamualykum WW/Peace be with you all,

It is with great pleasure to present to you the 2nd annual Benefit Mankind accounts which highlights the increased global work we have carried out throughout the year with generous support from our donors and supporters.

The past few years have been full of challenges, trials and uncertainty with the Coronavirus pandemic which has affected the whole world. We are all facing unprecedented situations that are impacting all of us personally and professionally. Benefit Mankind was established with one vision; to help mankind and make a lasting difference.

Since our inception a few years ago, we have actively been assisting humanity, with projects such as empowerment, education, emergency aid, water sanitation, covid support, orphan/widows support and locally homeless projects, tackling domestic violence and supporting struggling families across the UK, special thanks to support from our dedicated volunteers, our bank and generous donors for making this possible.

During 2020, we delivered over £1m worth of aid around the world and during 2021 with your generous support, we have delivered over £2.5m worth of aid globally. This shows the growth of the organisation and shows the impact we are having around the world, providing more self-sustainable projects and education as our primary focus.

During 2021, we won the 'Group of the Year' award and were also winners of the local 'Community Award' which was nominated by the public, also during the year we were selected as official Charity partner for Blackburn Rovers Football Club, these accolades are a testimony to the great service being provided locally and abroad.

This report will indicate clearly the work carried out during 2021 and shows how funds have been spent showing transparency and visible feedback.

We would like to thank all our volunteers and donors for helping us make a difference throughout the year and we pray that our efforts continue to help make a difference to mankind during challenging times.

Best Regards

Trustees – Benefit Mankind

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Benefit Mankind Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was signed by the trustees on 5 May 2022.



.....

Talha Mulla



.....

Rizwan Gharda

TRUSTEES' REPORT – 2021

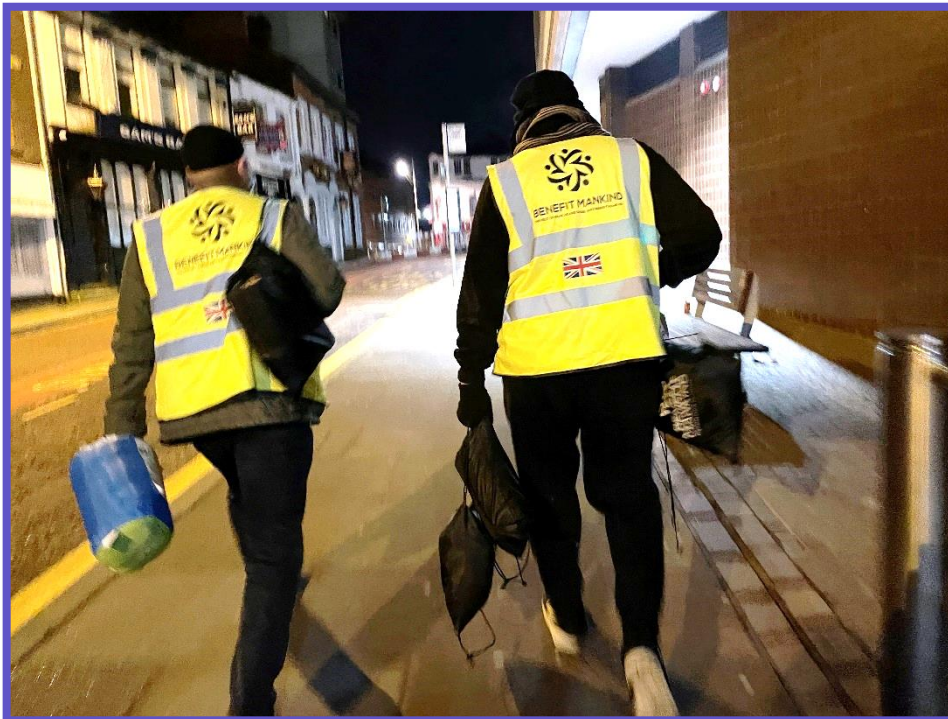
UK Homeless Support

Throughout the year, we have continued to support and signpost the homeless across Lancashire and Greater Manchester, our statistics show that during 2020 we reduced the homeless by 20% and during 2021 we reduced the homeless by 30%.

Our vision is not just to provide hot meals and warmth but to try and get the individuals into shelter and provide options for empowerment.

The sad situation is that this pandemic has caused many to be out on the streets and empty handed. Unfortunate as it may be, we will continue to support the homeless and try to provide shelter where possible.

Special thanks to our volunteers for sacrificing their evenings to help us deliver this project.



Statistics

- During 2021 we delivered 2,560 hot meals to the homeless
- 30% of individuals were taken to local shelter agencies
- Over 2,000 winter kits provided
- Over 850 hours spent on the streets during 2021 by our teams
- On average 8 hours every week spent to assist those on our streets

TRUSTEES' REPORT – 2021

Covid-19 UK Pandemic Support

The world is facing an unprecedented challenge with communities and economies everywhere affected by the ongoing COVID-19 pandemic. The crisis is causing struggles like never before making families vulnerable and in difficulties.

Benefit Mankind continues to help struggling families, delivering food parcels within a 6-hour window to ensure no family struggle and can feed their children in a timely manner.

The response was overwhelming which meant our teams were delivering food packs every day to doorsteps, this was a team effort with special thanks to our dedicated volunteers.

Grants were received by Blackburn & Darwen council and Bolton CVS to support this project.



Statistics

- Helpline continues since March 2020
- Deliveries made within 6 hours of request received
- £43,690 received via grants during the year for Covid
- Blackburn, Preston, Bolton, Nelson, Burnley, Manchester, Accrington, Colne and surrounding areas covered.

TRUSTEES' REPORT – 2021

Blackburn Rovers Partnership

Blackburn Rovers FC selected Benefit Mankind as the official Charity partner for the 2021-2022 season. Throughout the course of the season, the chosen Charity will benefit from fundraising and awareness activities, including a dedicated matchday at Ewood Park and support from player ambassador, Bradley Johnson.

The midfielder, who was named Rovers' Community Champion in 2020, has previously worked with the Charity when he delivered over 5,000 face masks to care homes and hospices across Blackburn with Darwen following the outbreak of Covid-19.

With this partnership from August till December 2021, we have worked together on homeless projects, tackling domestic violence, keyworkers appreciation and internationally providing winter warmth and football kits to the less fortunate.

A great partnership making a difference locally and abroad.



Statistics

- 8th November, the academy players joined our team to help the homeless
- Jordan and Lebanon refugees were provided with winter warmth kits
- Tackling domestic violence project launched to support locals suffering
- Keyworkers appreciation takes place in Lancashire appreciating our heroes

TRUSTEES' REPORT – 2021

Rebuilding Indonesia Project

As the world's fourth most populated country and with soaring levels of poverty, many communities remain incredibly vulnerable – especially in times of disaster. An economic crisis throughout Indonesia over the years have resulted in mass unemployment, with entire families suffering.

Over the last ten years, Indonesia has since witnessed extensive economic growth. However, with ongoing high levels of poverty, 19.4 million people cannot meet their nutritional needs. This is particularly true in rural areas, where 14.3% of people are living below the poverty line.

With this in mind, during 2021 we supported empowerment projects, education, water sanitation, earthquake emergency relief and built 290 new homes. Locations for the villages are Palu and Lero Tataru.



Statistics

- During 2021 we delivered £711,564 worth of aid
- 290 homes built for families who lost their homes due to the tsunami
- 133 Orphans sponsored during the year
- 140 shops built to empower families
- Bima Earthquake was responded to within 24 hours

TRUSTEES' REPORT – 2021

Yemen Emergency Projects

Yemen is the largest humanitarian crisis in the world, with more than 24 million people – some 80 per cent of the population – in need of humanitarian assistance, including more than 12 million children.

Children continue to be killed and maimed in the conflict, while the damage and closure of schools and hospitals has disrupted access to education and health services, leaving children even more vulnerable and robbing them of their futures.

Meanwhile, nearly 2.3 million children under the age of five in Yemen are projected to suffer from acute malnutrition in 2021, according to an analysis in February. Of these, 400,000 are expected to suffer from severe acute malnutrition and could die if they do not receive urgent treatment.

During 2021, Benefit Mankind provided 50 new homes, emergency food aid, hygiene kits, water sanitation and medical support. The village project will complete early 2022.



Statistics

- £237,234 worth of projects were delivered in 2021 to Yemen
- 50 Shelter Homes under construction
- £16,500 delivered towards water sanitation
- £96,002 spent on emergency medical/food aid for orphans and widows
- 4 locations in Yemen provided with support during the year

TRUSTEES' REPORT – 2021

Palestine Emergency Aid

For 15 terrifying days in May 2021, Palestinians in Gaza faced endless nighttime bombings. The latest escalation according to the UN, killed 278 people in Gaza, and injured over 9,000. Over 77,000 people had to flee their homes and around 30 clinics and hospitals were damaged, and Gaza's only COVID-19 test center was destroyed.

We're helping the most vulnerable families in Gaza through this crisis. Many are struggling simply for food and clean water, others have had their livelihoods destroyed, and hospitals need help treating patients.

We're supporting communities in Gaza through shelter, health, water, food, and livelihood projects, addressing all sides of the crisis.

With this in mind, Benefit Mankind, together with partners in 2021, provided emergency aid, shelter homes, water sanitation, medical aid, olive trees and empowerment to help the struggling families.



Statistics

- In 2021, we have delivered £470,574 to Gaza, Palestine
- The population of Gaza is 1.6 million, with over 50% under 18
- 38% of Gazans live in poverty
- 26% of the Gazan workforce, including 38% of youths, is unemployed
- 54% of Gazans are food insecure and over 75% are aid recipients

TRUSTEES' REPORT – 2021

Water Sanitation

Water is a necessity for life, yet over 2 billion people do not have access to a safe source of drinking water. Facing dehydration, drought and disease, communities are at risk. Our water projects provide long-term solution to water scarcity and provide water to thousands of people when it matters.

When we build a water system, we ensure communities have a sustainable source of clean water for years to come. We recognise the risk of drought, displacement, and disease and with over thirty years of expertise we know that simply drilling wells and installing water pumps cannot solve the water crisis.

We bypass short-term interventions and high running costs to instead provide long-term sustainable solutions, installing irrigation systems, building water pumps, training communities, distributing hygiene kits and rehabilitating viable water systems.

During 2021, we spent £146,371.49 on global water sanitation projects, with donors receiving personalised feedback reports per project.



Statistics

- We have built 810 water hand pumps to date
- We have also constructed 180 water wells
- 25 boreholes provided
- Over 100 water trucks sent in Yemen to help families in need
- Total spent on water projects £153,527.45 during 2021

TRUSTEES' REPORT – 2021

Key Details

Breakdown by Countries

BANGLADESH	£3,000
DUBAI	£1,757
INDONESIA	£711,564
EGYPT	£1,000
PALESTINE	£470,574
INDIA	£49,935
JORDAN	£248,337
KENYA	£2,564
LEBANON	£127,006
MALAWI	£137,677
NEPAL	£7,960
PAKISTAN	£112,423
SIERRA LEONE	£21,500
SRI LANKA	£279,928
YEMEN	£237,234
SPAIN	£11,315
TANZANIA	£21,350
UK	£61,556
Charitable expenditure incurred to facilitate project donations in the period	£77,905
TOTAL PROJECT RELATED EXPENDITURE	£2,584,585

TOTAL TURNOVER 2021 INC GIFT AID	£2,703,275
TOTAL TURNOVER 2021 EXC GIFT AID	£2,435,713
TOTAL PROJECT RELATED EXPENDITURE	£2,584,585
TOTAL GOVERNANCE EXPENDITURE	£7,200
BALANCE AS AT 31 DECEMBER 2020	£111,490

Of the Gift Aid totaling £267,562 above, £239,790 was received in the period to 31 December 2021. The remaining £27,772, was received in early 2022.

- The total amount collected over the year has been fully discharged including extra used from gift aid
- This ensures our 100% donations policy has been adhered upon
- End of year gift aid balance is to be carried over to 2022 to help run the office
- During 2021 we had 1 employee at Benefit Mankind
- Special thanks to all our volunteers & management team for their sterling efforts

BENEFIT MANKIND LTD
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BENEFIT MANKIND LTD

Opinion

We have audited the financial statements of Benefit Mankind Ltd (the 'Charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

BENEFIT MANKIND LTD
INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BENEFIT MANKIND LTD

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team including significant component audit teams and involving relevant specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act,

**BENEFIT MANKIND LTD
INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BENEFIT MANKIND LTD**

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Audit response to risks identified

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Ceri Llywela Lloyd Dixon BSc(Hons) ACA
(Senior Statutory Auditor)
for and on behalf of PM+M Solutions for Business LLP**

PM+M Solutions for Business LLP
..... 5th May 2022

**Chartered Accountants
Statutory Auditor**

New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

BENEFIT MANKIND LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
<u>Income and endowments from:</u>					
Donations and legacies	3	2,391,246	44,467	2,435,713	1,019,943
Other income	4	267,562	-	267,562	110,762
Total income		2,658,808	44,467	2,703,275	1,130,705
<u>Expenditure on:</u>					
Charitable activities	5	2,547,318	44,467	2,591,785	1,038,487
Net income for the year/ Net movement in funds		111,490	-	111,490	92,218
Fund balances at 1 January 2021		92,218	-	92,218	-
Fund balances at 31 December 2021		203,708	-	203,708	92,218

Included in the fund balance at 31 December 2021 is £27,772 (2020: £38,544) in relation to Gift Aid received early 2022.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BENEFIT MANKIND LTD
BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		3,614		4,766
Current assets					
Debtors	10	35,624		47,666	
Cash at bank and in hand		171,670		45,786	
		<u>207,294</u>		<u>93,452</u>	
Creditors: amounts falling due within one year	11	(7,200)		(6,000)	
		<u>200,094</u>		<u>87,452</u>	
Total assets less current liabilities		203,708		92,218	
Income funds					
Unrestricted funds		<u>203,708</u>		<u>92,218</u>	
		<u>203,708</u>		<u>92,218</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 5 May 2022.


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Rizwan Gharda - Trustee

Company Registration No. 12382033

BENEFIT MANKIND LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021	£	2020	£
Cash flows from operating activities					
Cash generated from operations	13		126,603		51,007
Investing activities					
Purchase of tangible fixed assets		(719)		(5,221)	
Net cash used in investing activities			(719)		(5,221)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			125,884		45,786
Cash and cash equivalents at beginning of			<u>45,786</u>		<u>-</u>
Cash and cash equivalents at end of year			<u>171,670</u>		<u>45,786</u>

1 Accounting policies

Charity information

Benefit Mankind Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 24 Ripon Street, Blackburn, Lancashire, BB1 1SW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Charitable activities and governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% straight line
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1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	2,391,246	-	2,391,246	1,019,943
Grant income	-	44,467	44,467	-
	2,391,246	44,467	2,435,713	1,019,943

4 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Gift Aid	267,562	110,762

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR
ENDED 31 DECEMBER 2021

5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	46,935	-
Depreciation and impairment	1,871	455
Printing, postage and stationery	1,423	1,254
Professional fees and subscriptions	604	3,090
Advertising	2,757	2,470
Uniforms	67	220
Office supplies	825	752
Administration costs	10,463	16,250
Volunteer expenses	91	241
Sundry	53	160
Sponsorship	-	750
Donations made	2,506,680	999,886
Payment fees	8,632	5,759
Office rent	3,600	1,200
Website costs	540	-
Insurance	44	-
	<u>2,584,585</u>	<u>1,032,487</u>
Share of governance costs (see note 6)	7,200	6,000
	<u>2,591,785</u>	<u>1,038,487</u>
Analysis by fund		
Unrestricted funds	2,547,318	1,038,487
Restricted funds	44,467	-
	<u>2,591,785</u>	<u>1,038,487</u>

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Audit fees	-	4,200	4,200	-	3,900	3,900
Accountancy fees	-	3,000	3,000	-	2,100	2,100
	<u>-</u>	<u>7,200</u>	<u>7,200</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
Analysed between Charitable activities	<u>-</u>	<u>7,200</u>	<u>7,200</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>

Governance costs includes payments to the auditors of £4,200 (2020: £3,900) for audit fees.

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but were reimbursed a total of £100 (2020: £241) in expenses.

The total donations received from the trustees during the year was £2,958 (2020: £2,580).

8 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	1	-
	<u> </u>	<u> </u>
Employment costs	2021	2020
	£	£
Wages and salaries	46,275	-
Other pension costs	660	-
	<u> </u>	<u> </u>
	46,935	-
	<u> </u>	<u> </u>

9 Tangible fixed assets

	Computers
	£
Cost	
At 1 January 2021	5,221
Additions	719
	<u> </u>
At 31 December 2021	5,940
	<u> </u>
Depreciation and impairment	
At 1 January 2021	455
Depreciation charged in the year	1,871
	<u> </u>
At 31 December 2021	2,326
	<u> </u>
Carrying amount	
At 31 December 2021	3,614
	<u> </u>
At 31 December 2020	4,766
	<u> </u>

BENEFIT MANKIND LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	35,624	47,666

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	7,200	6,000

12 Related party transactions

During the year a total of £9,200 (2020: £18,750) was paid to the CEO and his immediate family in relation to administrative services provided. The trustees again would like to thank the CEO and family for their efforts. No utility bills were charged at the property.

During the previous year an interest free loan of £8,000 was made to the CEO in relation to the building of the Charity's office. Rental of £3,600 (2020: £1,200) has been paid by the Charity in the year and so the remaining balance of £3,200(2020: £6,800) is outstanding at year end.

13 Cash generated from operations	2021	2020
	£	£
Surplus for the year	111,490	92,218
Adjustments for:		
Depreciation and impairment of tangible fixed assets	1,871	455
Movements in working capital:		
Decrease/(increase) in debtors	12,042	(47,666)
Increase in creditors	1,200	6,000
Cash generated from operations	126,603	51,007

14 Analysis of changes in net funds

The Charity had no debt during the year.



BENEFIT MANKIND

"THE BEST OF MANKIND ARE THOSE WHO BENEFIT MANKIND"