



**BENEFIT
MANKIND**

Registered Charity No. 1187849

Company No. 12382033

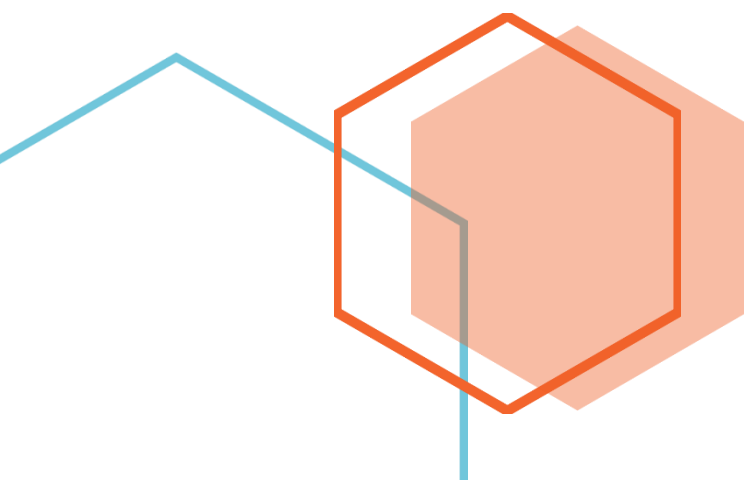


TRUSTEES' REPORT – 2021

Financial Statements 2021

BENEFIT MANKIND LTD

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



TRUSTEES' REPORT – 2021

Financial Statements 2021

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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.



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Talha Mulla



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Rizwan Gharda

TRUSTEES' REPORT – 2021

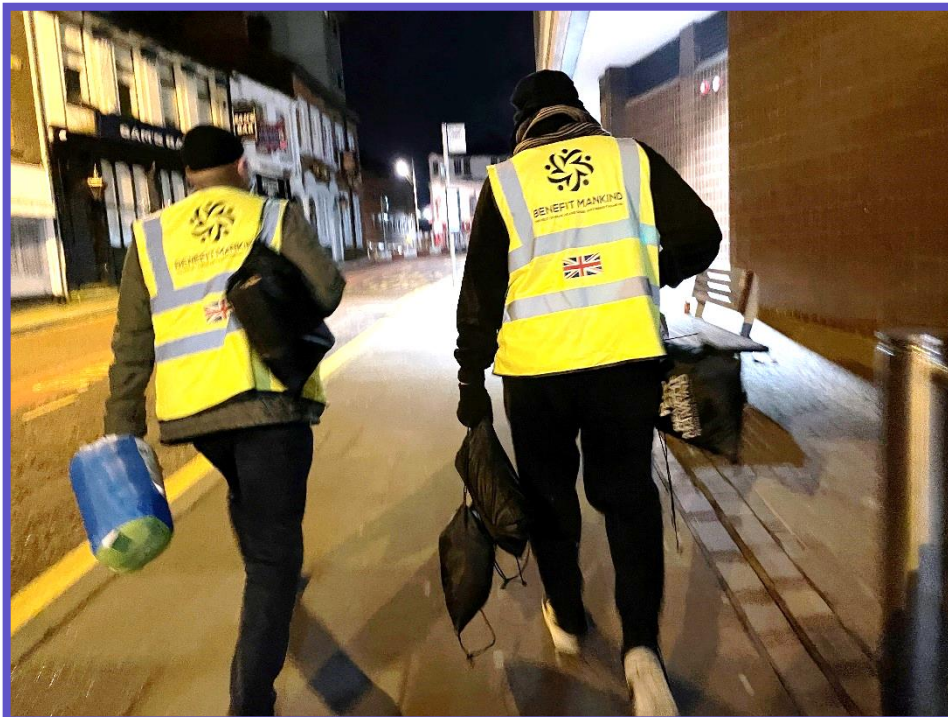
UK Homeless Support

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

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- 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

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- 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 Tatari.



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

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- £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

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.

Key Details

- 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,

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	<u>(7,200)</u>		<u>(6,000)</u>	
Net current assets			<u>200,094</u>		<u>87,452</u>
Total assets less current liabilities			<u><u>203,708</u></u>		<u><u>92,218</u></u>
Income funds					
Unrestricted funds			<u>203,708</u>		<u>92,218</u>
			<u><u>203,708</u></u>		<u><u>92,218</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 5 May 2022.



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			45,786		-
Cash and cash equivalents at end of year			171,670		45,786

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
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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 YEAR ENDED 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	-
	2,584,585	1,032,487
Share of governance costs (see note 6)	7,200	6,000
	2,591,785	1,038,487
Analysis by fund		
Unrestricted funds	2,547,318	1,038,487
Restricted funds	44,467	-
	2,591,785	1,038,487

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
	-	7,200	7,200	-	6,000	6,000
Analysed between Charitable activities	-	7,200	7,200	-	6,000	6,000

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	-
	<hr/>	<hr/>
Employment costs	2021	2020
	£	£
Wages and salaries	46,275	-
Other pension costs	660	-
	<hr/>	<hr/>
	46,935	-
	<hr/>	<hr/>

9 Tangible fixed assets

	Computers
	£
Cost	
At 1 January 2021	5,221
Additions	719
	<hr/>
At 31 December 2021	5,940
	<hr/>
Depreciation and impairment	
At 1 January 2021	455
Depreciation charged in the year	1,871
	<hr/>
At 31 December 2021	2,326
	<hr/>
Carrying amount	
At 31 December 2021	3,614
	<hr/>
At 31 December 2020	4,766
	<hr/>

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"