

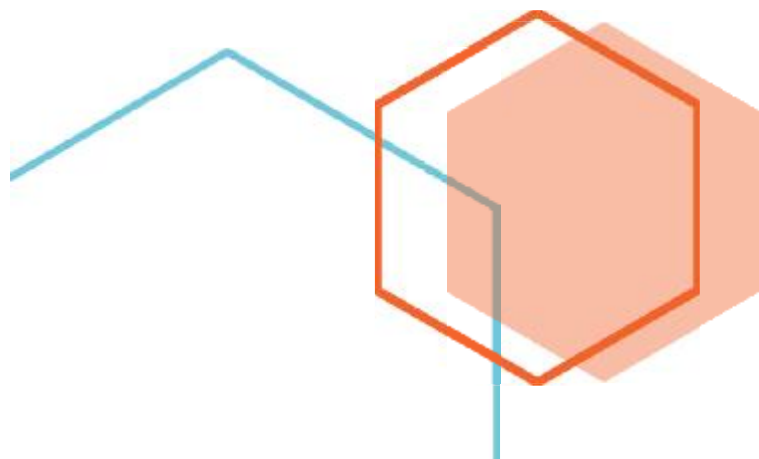
# TRUSTEES' REPORT – 2022

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## Financial Statements 2022

BENEFIT MANKIND LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31<sup>st</sup> DECEMBER 2022



# TRUSTEES' REPORT – 2022

## Financial Statements 2022

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# 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 31<sup>st</sup> 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).

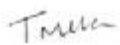
Company Law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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](http://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](http://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
<b>TOTAL PROJECT RELATED EXPENDITURE</b>	<b>£2,664,167</b>

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**

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

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.

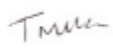
**BENEFIT MANKIND LTD**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

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		2022	2021
	Notes		
<b>Fixed assets</b>			
Tangible assets	9	31,811	3,614
<b>Current assets</b>			
Debtors	10	17,076	35,624
Cash at bank and in hand		117,127	171,670
		<u>134,203</u>	<u>207,294</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(8,201)</u>	<u>(7,200)</u>
Net current assets		<u>126,002</u>	<u>200,094</u>
<b>Total assets less current liabilities</b>		<u><u>157,813</u></u>	<u><u>203,708</u></u>
<b>Income funds</b>			
Unrestricted funds		<u>157,813</u>	<u>203,708</u>
		<u><u>157,813</u></u>	<u><u>203,708</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 22/06/2023

  
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 Mr T Mulla  
**Trustee**

**Company registration number 12382033**

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

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

## **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**

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

### **4 Other income**

	<b>Unrestricted Funds 2022 £</b>	<b>Unrestricted Funds 2021 £</b>
Gift Aid	<b>257,317</b>	267,562

**5 Charitable activities**

	<b>Charitable expenditure 2022 £</b>	<b>Charitable expenditure 2021 £</b>
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	9,510	7,200
	<u>2,673,677</u>	<u>2,591,785</u>
<b>Analysis by fund</b>		
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**

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

## 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 £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
At 31 December 2022	3,707	2,524	25,580	31,811
At 31 December 2021	-	3,614	-	3,614

#### 10 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
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

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

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**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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

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

**15 Analysis of changes in net funds**

The charity had no debt during the year.

