



**BENEFIT  
MANKIND**

Registered Charity No. 1187849

Company No. 12382033



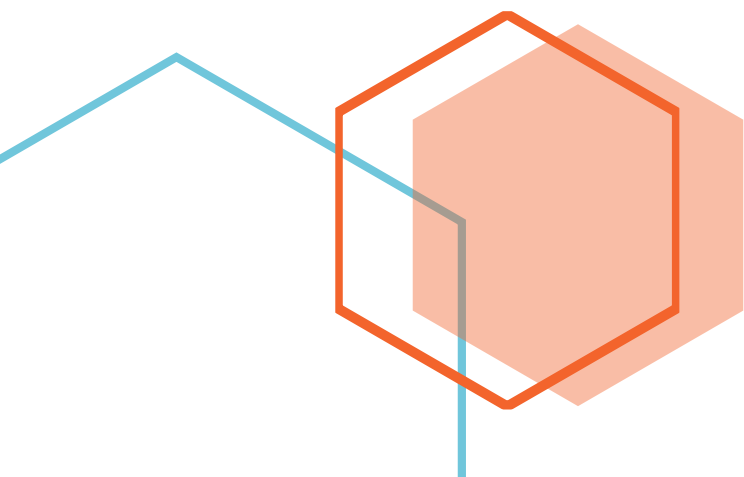
# TRUSTEES' REPORT – 2024

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**Financial Statements 2024**

BENEFIT MANKIND LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE ENDED  
31<sup>st</sup> DECEMBER 2024



# TRUSTEES' REPORT – 2024

## Financial Statements 2024

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# TRUSTEES' REPORT – 2024

## Legal and Administrative Information

### Trustees

Rizwan Gharda  
Talha Mulla

### Charity Registration Number

1187849

### Companies House Number

12382033

### Principal office

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

### Chief Executive Officer

Dr Abdul Samad Mulla

### Bank

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

### Auditor

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

# Trustees' Report

## Report – Benefit Mankind

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

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

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

## Objectives and activities

### Policies and objectives

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

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

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



## **Volunteers**

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

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

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

## **Achievements and performance**

### **Review of activities and main achievements of the Charity**

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

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

## **Structure, Governance and Management**

### **Governing Documents**

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

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

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

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

## Organisational Structure

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

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

## Financial Review

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

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

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



## Plans for the future

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

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

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

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

During the next year, the charity would like to:

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

This will be achieved through the following emergency aid programmes:

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



## Trustees' Foreword

Assalamu'alaikum WW/Peace be with you all,

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

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

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

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

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

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

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



# Statement of Trustees' responsibilities

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


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

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

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

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

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

  
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**Talha Mulla**

  
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**Rizwan Gharda**

# TRUSTEES' REPORT – 2024

## UK Cost of Living Crisis Support

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

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

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



## Statistics

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

# TRUSTEES' REPORT – 2024

## Saving Lives with Defib Machines

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

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

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

## Statistics

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



# TRUSTEES' REPORT – 2024

## Blackburn Rovers Partnership

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

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

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



## Statistics

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



# TRUSTEES' REPORT – 2024

## Southport Crisis

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

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

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



## Statistics

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

# TRUSTEES' REPORT – 2024

## Empowering Communities

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

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

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



## Statistics

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

# TRUSTEES' REPORT – 2024

## Water Sanitation Projects

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

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

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



## Statistics

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



# TRUSTEES' REPORT – 2024

## Sheltering Mankind

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

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

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

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



## Statistics



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



# TRUSTEES' REPORT – 2024

## Robust Security Measures

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

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

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

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

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

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

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



## Statistics

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

# TRUSTEES' REPORT – 2024

## Breakdown by Countries

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

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

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

## 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 2025 to help run the office
- During 2024 we had 1 paid employee at Benefit Mankind
- Special thanks to all our volunteers & management team for their sterling efforts

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

**Opinion**

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

In our opinion, the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

### **Matters which we are required to report by exception**

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

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

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

### **Responsibilities of trustees**

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

**Identifying and assessing potential risks related to irregularities**

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

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

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

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

### **Audit response to risks identified**

Our procedures to respond to risks identified included the following:

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

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

### **Audit response to risks identified**

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

### **Use of our report**

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

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

*PM+M Solutions for Business LLP*

01 May 2025  
.....

**Chartered Accountants**  
**Statutory Auditor**

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

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

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

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

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

The financial statements were approved by the Trustees on 01<sup>st</sup> May 2025



**Talha Mulla – Trustee**

**Company Registration No. 12382033**



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

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

## **1 Accounting policies**

### **Charity information**

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

### **1.1 Accounting convention**

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

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

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

### **1.2 Going concern**

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

### **1.3 Charitable funds**

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

### **1.4 Income**

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

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

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

### **1.5 Expenditure**

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

## **1 Accounting policies (Continued)**

### **1.6 Tangible fixed assets**

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

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

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

### **1.7 Impairment of fixed assets**

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

### **1.8 Cash and cash equivalents**

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

### **1.9 Financial instruments**

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

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

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

#### **Basic financial assets**

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

## **1 Accounting policies (continued)**

### **1.9 Financial instruments (continued)**

#### ***Basic financial liabilities***

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

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

#### **1.10 Retirement benefits**

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

#### **1.11 Leases**

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

## **2 Critical accounting estimates and judgements**

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

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

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

**3 Donations and legacies**

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

**4 Other income**

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

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

**5 Charitable activities**

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

**6 Governance costs**

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

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

**7 Trustees**

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

**8 Employees**

The average monthly number of employees during the year was:

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

**9 Tangible fixed assets**

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

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

**10 Debtors**

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

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

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

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

**13 Related party transactions**

During the year there were no payments made to third parties



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



**BENEFIT MANKIND**

"THE BEST OF MANKIND ARE THOSE WHO BENEFIT MANKIND"