



**BENEFIT
MANKIND**

Registered Charity No. 1187849

Company No. 12382033

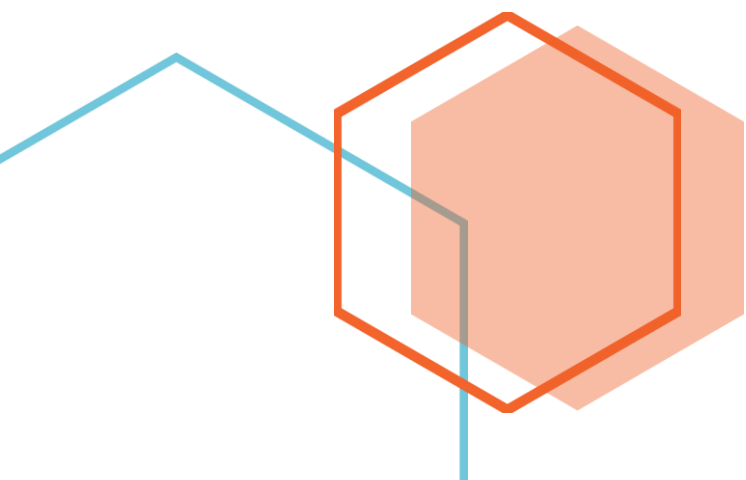


TRUSTEES' REPORT – 2025

Financial Statements 2025

BENEFIT MANKIND LTD

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



TRUSTEES' REPORT – 2025

Financial Statements 2025

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TRUSTEES' REPORT – 2025

Legal and Administrative Information

Trustees

Rizwan Gharda
Talha Mulla

Charity Registration Number

1187849

Companies House Number

12382033

Principal office

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

Chief Executive Officer

Dr Abdul Samad Mulla

Bank

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

Auditor

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

Trustees' Report

Report – Benefit Mankind

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

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

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

Objectives and activities

Policies and objectives

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

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

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



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

Volunteers

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

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

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

Achievements and performance

Review of activities and main achievements of the Charity

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

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

Structure, Governance and Management

Governing Documents

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

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

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

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

Organisational Structure

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

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

Financial Review

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

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

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



Plans for the Future

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

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

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

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

Goals for the Coming Year

Benefit Mankind aims to:

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

Key Emergency Aid Programmes

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

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

Trustees' Foreword

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

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

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

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

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

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

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

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

With sincere thanks and warm regards,

The Trustees of Benefit Mankind

Statement of Trustees' responsibilities

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

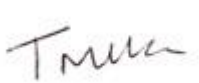
Company Law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

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

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



Talha Mulla



Rizwan Gharda

TRUSTEES' REPORT – 2025

UK Cost of Living Crisis Support

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

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

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



Statistics

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

TRUSTEES' REPORT – 2025

Supporting the Deaf and Blind Community

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

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

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

Statistics

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



TRUSTEES' REPORT – 2025

Blackburn Rovers Partnership

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

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

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



Statistics

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

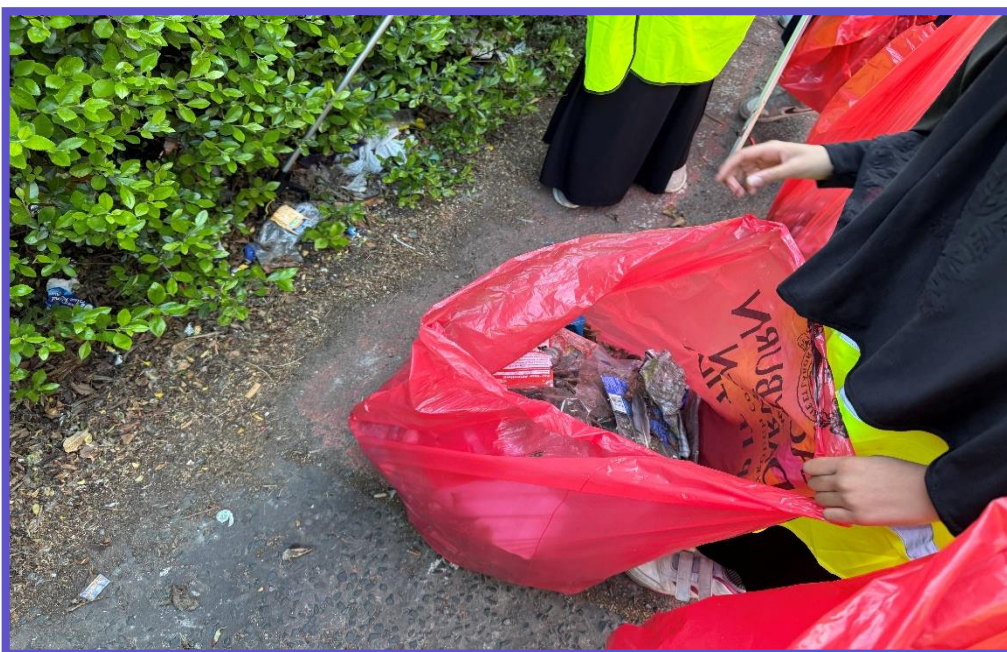
TRUSTEES' REPORT – 2025

Keeping Britain Tidy

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

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

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



Statistics

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

TRUSTEES' REPORT – 2025

Our Medical Centre in Sri Lanka

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

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

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



Statistics

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

TRUSTEES' REPORT – 2025

Global Disasters

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

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

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



Statistics

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

TRUSTEES' REPORT – 2025

Gaming Room for SEND children

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

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

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



Statistics

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

TRUSTEES' REPORT – 2025

Education & Empowerment

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

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

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



Statistics

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

TRUSTEES' REPORT – 2025

Robust Security Measures

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

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

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

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

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

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

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

Statistics

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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 – 2025

Breakdown by Countries

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

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

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

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 2026 to help run the office
- During 2025 we had 2 paid employees at Benefit Mankind
- Special thanks to all our volunteers & management team for their sterling efforts

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters which we are required to report by exception

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

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

Identifying and assessing potential risks related to irregularities

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

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

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

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

Audit response to risks identified

Our procedures to respond to risks identified included the following:

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

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

Audit response to risks identified

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

Use of our report

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

Ceri Llywela Lloyd Dixon BSc(Hons) ACA

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

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

Chartered Accountants
Statutory Auditor

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

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

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

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

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

BENEFIT MANKIND LTD
BALANCE SHEET
AS AT 31 DECEMBER 2025

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

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

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



Rizwan Gharda
Trustee

Company Registration No. 12382033

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

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

1.4 Income

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

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

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

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

1.5 Expenditure

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

1 Accounting policies (Continued)

1.6 Tangible fixed assets

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

1 Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

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

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

1.10 Retirement benefits

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

1.11 Leases

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

2 Critical accounting estimates and judgements

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

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

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

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

3 Donations and legacies

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

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

4 Other income

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

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

5 Charitable activities

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

6 Governance costs

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

7 Trustees

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

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

8 Employees

The average monthly number of employees during the year was:

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

9 Taxation

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

10 Tangible fixed assets

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

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

11 Debtors

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

12 Creditors: amounts falling due within one year

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

13 Retirement benefit schemes

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

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

14 Unrestricted funds

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

	At 1 January	Incoming	Resources	At 31 December
	2025	Resources	expended	2025
	£	£	£	£
General funds	130,728	4,754,298	(4,828,934)	56,092

Previous year:

General funds	134,488	4,815,234	(4,818,994)	130,728
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15 Operating lease commitments

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

	2025 £	2024 £
Lease Commitment	18,600	18,600
	<hr/>	<hr/>

16 Related party transactions

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

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

18 Analysis of changes in net funds

The charity had no debt during the year.



BENEFIT MANKIND

"THE BEST OF MANKIND ARE THOSE WHO BENEFIT MANKIND"