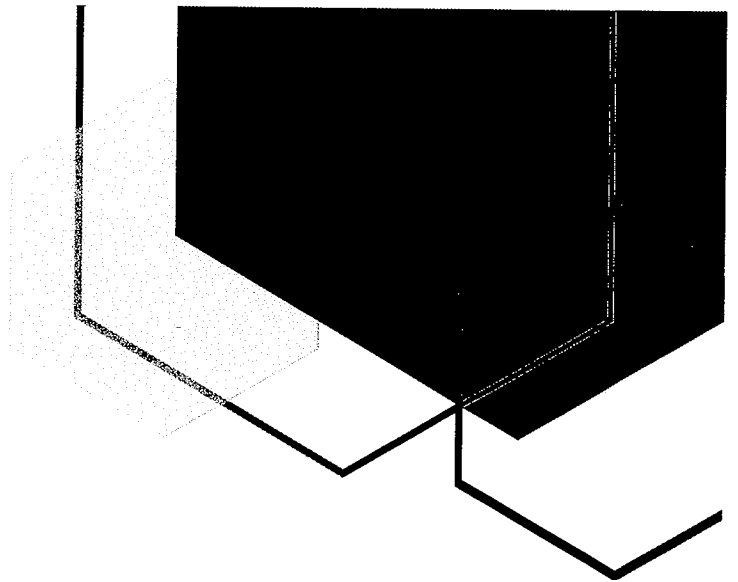




**BENEFIT  
MANKIND**

Registered Charity No. 1187849

Company No. 12382033



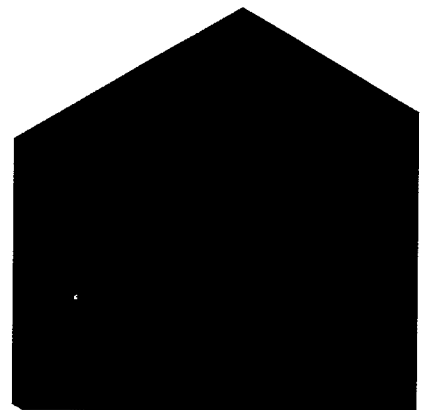
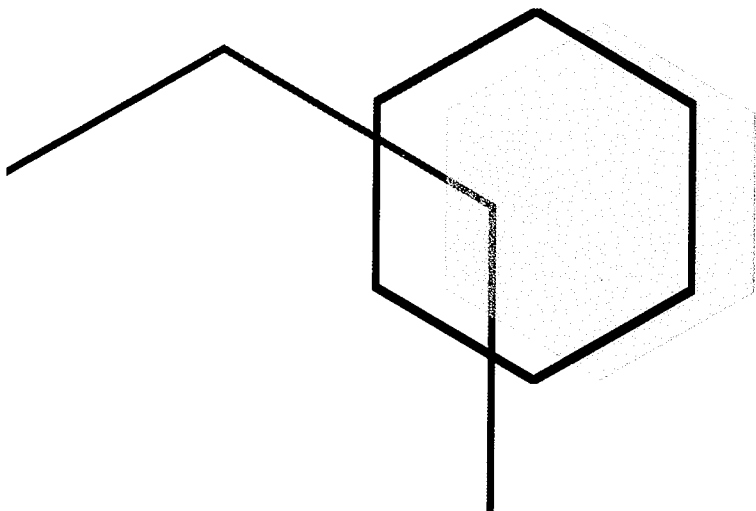
# TRUSTEES' REPORT – 2020

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**Financial Statements 2020**

BENEFIT MANKIND LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD  
ENDED 31<sup>st</sup> DECEMBER 2020



# TRUSTEES' REPORT – 2020

## Financial Statements 2020

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# TRUSTEES' REPORT – 2020

## Legal and Administrative Information

### Trustees

Rizwan Gharda  
Talha Mulla

### Charity Registration Number

1187849

### Companies House Number

12382033

### Principal office

24 Ripon Street  
Blackburn  
Lancashire  
BB1 1SW

### Chief Executive Officer

Dr Abdul Samad Mulla

### Bank

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

### Auditor

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

## **Trustees' Report**

### **Report – Benefit Mankind**

The Trustees present their annual report together with the audited financial statements of the Charity for the period ended 31<sup>st</sup> December 2020.

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

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

### **Objectives and activities**

#### **Policies and objectives**

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

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

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

## **Volunteers**

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

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

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

## **Achievements and performance**

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

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

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

## **Structure, Governance and Management**

### **Governing Documents**

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

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

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

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

### **Organisational Structure**

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

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

### **Financial Review**

The charity's total income for the period came to £1,130,705 including gift aid. As shown in the accounts £999,886 was spent on global projects as per the wishes of the donors, along with a further £32,601 in related facilitation costs. The management team apply the funding to chosen projects with the intention of delivering outcomes within 3-6 months. There was also governance costs of £6,000 in the year.

The charity reported a surplus of £92,218 for the period-ended 31 December 2020 which was the gift aid that was received. Of which the full amount is unrestricted funds to help the organisation administration for the period ended 2021.

Part of the gift aid funds have been used in administration of the charity during 2020. 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 newly registered UK charity, the organisation will continue to benefit mankind and respond to emergencies in areas of operations and in other areas based on need.

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

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

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

### During the next year, the charity would like to:

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

This will be achieved through the following emergency aid programmes:

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

## Trustees' Foreword

Assalamualykum WW/Peace be with you all,

It is a great pleasure to present to you all Benefit Mankind's first ever accounts which highlights some of the work we have carried out throughout the year with generous support from our donors and supporters.

2020 has been a year full of challenges, trials and uncertainty with the Coronavirus pandemic which has affected the whole world. We are all facing unprecedented situations that are impacting all of us personally and professionally. 2020 also is the year that witnessed the birth of our charity, Benefit Mankind.

Benefit Mankind was established with one vision; to help mankind and make a difference. Since our inception in February, we have actively been assisting humanity, starting with the UK floods which affected thousands of families. Thereafter, from March we launched our coronavirus helpline which gave us the opportunity to help families that were self-isolating and struggling. Between March and December 2020, we delivered over 40,000 food packs to doorsteps here in England and delivered essential PPE kits to care homes and hospitals, thanks to support from our dedicated volunteers and generous donors.

At the same time, we supported projects around the world where Covid-19 has caused chaos. Over 12 countries have been supported with food aid, hygiene kits, shelter, water sanitation and education. It is imperative that Benefit Mankind continues to meet the increasing needs globally. We have a global crisis team in place working around the clock, to ensure that we keep our beneficiaries safe and at the same time protecting our team members.

This report will indicate clearly the work carried out during the 12-month period and show how funds have been spent showing transparency and visible feedback.

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

Best Regards

**Trustees – Benefit Mankind**



## Statement of Trustees' responsibilities

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

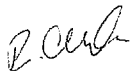
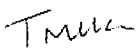
Company Law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

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

This report was signed by the trustees on 28 September 2021.



Talha Mulla

Rizwan Gharda

# TRUSTEES' REPORT – 2020

## UK Floods Emergency Response

Throughout February of 2020, many parts of the UK suffered heavy flooding and horrendous weather conditions brought on by three consecutive winter storm events in quick succession.

Storm Ciara, Storm Dennis, as well as to a lesser extent Storm Jorge, put immense pressure on environmental authorities and emergency services across England, Scotland and Wales, which deployed temporary flood defenses and undertook widespread evacuations.

During the storms gusts of wind reaching more than 90mph were recorded, along with heavy rain which brought widespread flooding, causing travel disruptions and left thousands of people without electricity.

Our teams were on the ground helping families overcome difficulties by providing winter warmth, hot food and emergency aid. Over 300 emergency kits were delivered to families in Lancashire.



## Statistics

- The peak of the weather event and the flood emergency occurred on 16 February 2020
- The Environment Agency issued 347 flood alerts, 282 flood warnings, the highest on record
- 7 severe flood warnings in England
- During the storms, gusts of wind reaching more than 90mph

# TRUSTEES' REPORT – 2020

## Covid-19 UK Pandemic Support

The world is facing an unprecedented challenge with communities and economies everywhere affected by the growing COVID-19 pandemic. The outpouring of global solidarity and support sparked by this shared challenge has been phenomenal.

Benefit Mankind set up a helpline in March 2020 to aid and support anyone who struggled due to the pandemic, whether it was to help with shopping or emergency aid.

The response was overwhelming which meant our teams were delivering food packs every day to doorsteps, ensuring nobody went hungry or without emergency PPE Kits. We also teamed up with Blackburn Rovers to help deliver PPE kits to hospitals and care homes.

From March until December 2020, we delivered over 40,000 food parcels and PPE kits in England. Special thanks to our partners and volunteers for helping deliver when it mattered.



## Statistics

- Helpline set up launched on 20<sup>th</sup> March 2020
- Deliveries made within 12 hours of request received
- Total spent on UK Covid-19 in 12 months £56,705
- Over 40,000 food parcels and PPE Kits delivered

# TRUSTEES' REPORT – 2020

## UK Winter Warmth/Homeless Support

From October 2020, we launched our winter warmth homeless support campaign here in the UK, helping rough sleepers as well as families struggling with essentials over the winter period.

We provided hot food, gloves, hats, flasks, scarves, tents, blankets, lanterns, face masks and other essential kits. Our team with volunteers covered Manchester, Bolton, Blackburn, Preston, Darwen, Chorley, Nelson and Burnley to help those struggling.

The scale of homelessness is a notoriously difficult thing to quantify. There are many different types of homelessness, for starters. It's not just rough sleeping — there are people trapped in temporary accommodation or hostels and shelters.

Our vision is to direct those on the streets to housing associations and local hubs to try and get them off the streets; in 3 months we helped 15 individuals to overcome homelessness.



## Statistics

- It is estimated that around 200,000 people were experiencing core homelessness in 2020
- At the end of December 2020, 95,370 homeless households were living in temporary accommodation, a rise of 7,060 households in just one year
- We delivered £8,872 worth of winter kits from October to December 2020

# TRUSTEES' REPORT – 2020

## Yemen Emergency Crisis

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

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

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

Benefit Mankind during 2020, provided emergency food aid, hygiene kits, water sanitation and medical support.



## Statistics

- From July to December 2020, we delivered £223,773 to Yemen
- We supported 28,220 families in 4 locations
- £170,000 was spent on Food & Hygiene Kits
- £30,050 was spent on water sanitation
- £23,723 was spent on Orphans and Widows

# TRUSTEES' REPORT – 2020

## Malawi – 3 Villages Constructed

With support from our donors from around the world, we managed to construct 187 homes in Malawi which provided 3 villages to poor families.

The vision was to develop three existing villages, building approx. 60 new houses in each with a community hub to include a masjid to provide a community space for social, spiritual, and community services. This created a significant impact not only on the physical environment of the village but also on the health and well-being of all the beneficiaries.

The villages have provided the community to access the community facilities, education, learning and women development programs, as well as access to clean water through the provision of a new borehole. The houses comprise of two rooms, fully bricked walls, well ventilated metal windows and sheet metal roofs.

With the villages built, we are now looking at educating and empowering the families to try and help them to be self-sufficient going forward.



## Statistics

- £215,060 worth of projects were delivered in 2020 to Malawi
- 187 Homes Constructed
- 45 Water Wells & 1 Borehole Provided across Malawi
- 3 Mosques established with Education Centres
- 297 Animals sacrificed to feed families
- 30 Eye Cataract Operations Provided

# TRUSTEES' REPORT – 2020

## Palestine Emergency Aid

One of the most densely populated areas on earth, Gaza today is at risk of health and environmental catastrophe from ailing water and sanitation infrastructure. The sewage system is unable to cope with the needs of the area's 2 million people, meaning that 90 million litres of untreated or partially treated raw sewage is released into the Mediterranean Sea every day.

Essential materials are barred from entry, making it impossible to update and maintain water and sanitation facilities and posing a serious threat to health and livelihoods. Restrictions on fuel imports have led to severe electricity shortages. Without access to regular and reliable electricity, hospitals are unable to operate at full capacity. Gaza has the highest unemployment rate in the world, estimated at over 43 per cent.

With this in mind, Benefit Mankind, together with partners in 2020, provided emergency aid, water sanitation, medical aid, olive trees and empowerment to help the struggling families.



## Statistics

- In 2020, we delivered £90,881 to Gaza, Palestine
- The population of Gaza is 1.6 million, with over 50% under 18
- 38% of Gazans live in poverty
- 26% of the Gazan workforce, including 38% of youths, is unemployed
- 54% of Gazans are food insecure and over 75% are aid recipients

Source UN

# TRUSTEES' REPORT – 2020

## Sri Lanka Relief Projects

After 30 years of brutal civil war, the loss of over 60,000 lives, and the destruction of infrastructure across northern and eastern regions, Sri Lanka has been focusing its efforts on economic development and political stability.

With less development across the country, large socio-economic inequalities remain. In addition, whilst natural disasters also continue to threaten communities across the country. Benefit Mankind is working to provide emergency and livelihood support to help people recover from disasters.

Sri Lanka remains vulnerable to tsunamis, droughts, and floods, but also faces high levels of food insecurity. Over 1.2 million people are suffering the effects of drought and around a third of the population – roughly 7 million Sri Lankans, cannot afford an adequately nutritious diet.

Benefit Mankind's response included empowering fishermen, emergency food aid, water sanitation and supported the Late Hawa Disability Centre helping 50 disabled children.



## Statistics

- In 2020, we delivered £142,245 worth of emergency aid
- 84 water hand pumps built
- 58,082 individuals helped throughout 2020
- £36,175 Covid Support provided from March until December 2020
- 1,482 food parcels delivered to struggling households
- Over 500 fishermen empowered



# TRUSTEES' REPORT – 2020

## Indonesia Emergency Relief

As the world's fourth most populated country and with soaring levels of poverty, many communities remain incredibly vulnerable – especially in times of disaster. An economic crisis throughout Indonesia in 1998 resulted in mass unemployment, with entire families suffering.

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

With high food prices, insecure access to food and the constant threat of natural disasters, many families long for financial security and stability. Lacking sufficient access to clean water and sanitation, diseases such as avian flu and dengue fever, carried by mosquitos, also spread quickly.

We have, during the year, supported education, empowerment, food aid, emergency relief and started orphan sponsorships.



## Statistics

- In 2020, we provided £78,715 worth of support across Indonesia
- 8,747 individuals helped in 6 months
- Over 34% of the population rely upon agriculture for a living (UN Statistics Division)
- 4 Masjid education centres built
- 158 individuals provided empowerment in 6 months

# TRUSTEES' REPORT – 2020

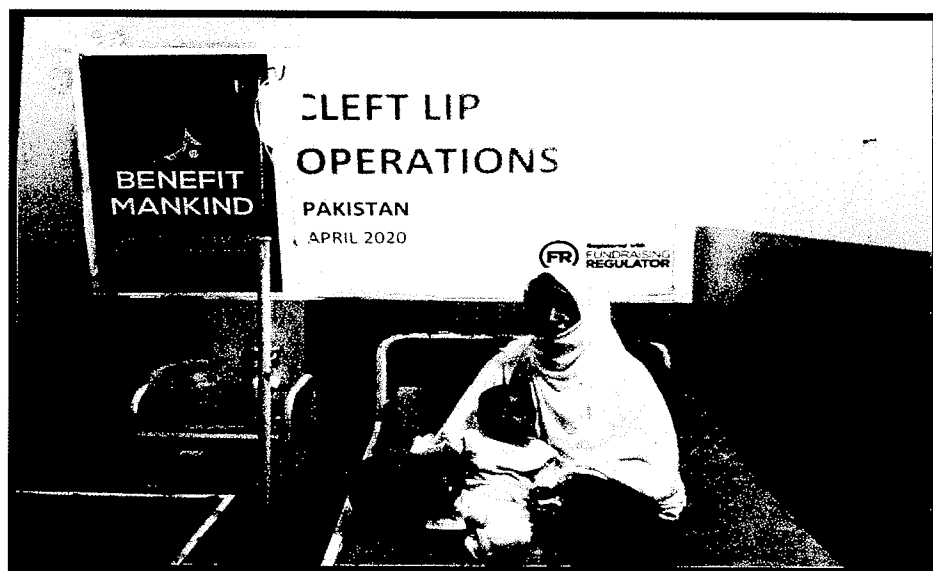
## Pakistan Projects

With an estimated population of around 217 million, Pakistan hosts one of the world's largest populations. As well as being one of the most highly populated countries in the world, Pakistan is also host to one of the largest refugee populations worldwide.

In addition to high levels of poverty across such a large population, vulnerable communities are also forced to contend with the effects of earthquakes, floods and droughts year after year.

With our partners we deliver innovative and sustainable projects around climate change, livelihoods, and increasing resilience to disaster. In Punjab for example, we've been helping communities adapt to the effects of climate change to ensure their crops remain safe from drought by introducing water sanitation projects through water hand pumps.

We have also provided cleft lip operations to children. Cleft lip and cleft palate result when facial structures that are developing in an unborn baby don't close completely. Cleft lip and cleft palate are among the most common birth defects.



## Statistics

- In 2020, we delivered £45,400 worth of aid to Pakistan
- 196 water hand pumps built
- 24 cleft lip operations carried out
- £3,000 worth of food aid delivered
- 1 Masjid education centre built
- 2,729 individuals helped during the year

# TRUSTEES' REPORT – 2020

## Jordan Refugee Camps

Since the start of the conflict in Syria in 2011, Jordan has shouldered the impact of a massive influx of Syrian refugees. Today, Syrian refugees account for more than 10 percent of Jordan's population, placing immense pressure on the country's over-stretched resources at one of the most difficult economic periods in its history.

Around 650,000 Syrians have registered with UNHCR in Jordan (the U.N. High Commissioner for Refugees). Most of these refugees live in cities and towns instead of camps, which means they must find a way to pay for things like rent and transportation. But only a limited number of them have work permits, so most of these families still rely on humanitarian assistance to meet their most basic needs.

Jordan's exceptional solidarity with the 1.3 million Syrians it hosts – more than half of whom are refugees – has tested the country's resilience over time. While humanitarian assistance is acting as a buffer, food security among Syrian refugees in Jordan remains precarious. With this in mind, we have been providing emergency food aid, shelter homes, empowerment and care to the Syrian refugees.



## Statistics

- In 2020, we provided £90,250 worth of emergency aid to Jordan
- 17,593 individuals helped in 12 months
- 5 new shelter homes provided to families living in tents
- 133 women empowered with sewing machines
- £38,050 worth of food aid provided
- £10,000 worth of winter warmth delivered

# TRUSTEES' REPORT – 2020

## Kenya Emergency Relief

Kenya is the largest and most advanced economy in east and central Africa. Yet nearly half of the population live below the poverty line.

Women and girls in Kenya do not enjoy the same rights as men. They're often denied an education and the right to own land.

Many are also subjected to domestic violence, sexual exploitation, and harmful practices such as female genital mutilation (FGM). Although FGM is illegal in Kenya, in highly traditional areas up to 98% of girls could be at risk.

Hundreds of thousands of children in Kenya are malnourished due to the effects of living in extreme poverty, and many children die before their fifth birthday.

Recent droughts left millions of people in need of food aid, displacing thousands of people and destroying crops. Benefit Mankind stepped in 2020 to help make a difference by providing emergency food aid, water sanitation and shelter homes.



## Statistics

- £31,072 aid was delivered in 2020
- 5,764 individuals assisted across Kenya
- 10 Boreholes provided fresh pure water in 10 locations
- 324 animals sacrificed during 12 months
- Orphan gifts delivered providing priceless smiles

# TRUSTEES' REPORT – 2020

## Lebanon Crisis Support

Lebanon is home to around six million people, over half of which are in need of humanitarian assistance. Many people in Lebanon including increasing numbers of refugees and asylum seekers are simply unable to meet their basic needs and rely on humanitarian aid for survival. Our aim is to provide refugees with support both inside Lebanon and along the border in their time of need.

With millions of people across Lebanon in need of humanitarian and or financial assistance, many families are struggling to survive. Vast numbers of asylum seekers and refugees have sought protection in Lebanon including almost one million Syrians and approximately 470,000 Palestinians. What's more, with 1.5 million Lebanese people in need of financial assistance, resources are unable to meet all the required needs.

Benefit Mankind started work in Lebanon after the Beirut blast, which caused havoc in the country; this has now led us to increase our efforts providing emergency aid at the refugee camps and essential care to children who unfortunately have suffered the most.



## Statistics

- £26,578 aid was delivered to Lebanon in 2020
- £14,921 helped families affected by the Beirut blast
- 5,905 individuals assisted in 2020
- 13% of the Lebanese population are out of work
- Around 55% of the population are in need of humanitarian assistance (UN)
- Over 900,000 Syrians are registered as refugees in Lebanon (UNHCR)

# TRUSTEES' REPORT – 2020

## United Kingdom Projects

With Covid-19 causing havoc and distress around the world it was essential for us to help our locals at this time of need, we setup an emergency helpline making sure that assistance was available in the Northwest of England.

Our teams provided emergency food aid, PPE Kits and winter warmth during the year as well as supporting families and children suffering from domestic violence. Weekly homeless winter warmth support was also provided in Lancashire & Greater Manchester.

We also delivered a 'Keyworkers' Appreciation Project' towards the end of the year to thank all our heroes who helped during the year.

We would especially like to thank our volunteers who helped us make this difference and ensured nobody within our communities had to suffer during these unprecedented times.

The statistics show how much we spent on each project locally.



## Statistics

- £56,705 spent on Covid-19 local support
- £8,872 spent on winter warmth & homeless care
- £1,921 spent on cancer and domestic violence support
- £3,269 spent on dates delivery donated by local families
- £2,000 spent on Keyworkers' Appreciation funded by partner charity
- Weekly Homeless support provided from October in Lancashire & Greater Manchester

# TRUSTEES' REPORT – 2020

## Breakdown by Countries

INDONESIA	£78,715
EGYPT	£700
PALESTINE	£90,881
INDIA	£530
JORDAN	£90,250
KENYA	£31,072
LEBANON	£26,578
MALAWI	£215,060
NEPAL	£6,204
PAKISTAN	£45,400
SIERRA LEONE	£3,255
SRI LANKA	£142,245
YEMEN	£223,773
UK	£45,223
Charitable expenditure incurred to facilitate project donations in the period	£32,601
<b>TOTAL PROJECT RELATED EXPENDITURE</b>	<b>£1,032,487</b>

TOTAL TURNOVER 2020 INC GIFT AID	£1,130,705
TOTAL TURNOVER 2020 EXC GIFT AID	£1,019,943
TOTAL PROJECT RELATED EXPENDITURE	£1,032,487
TOTAL GOVERNANCE EXPENDITURE	£6,000
BALANCE AS AT 31 DECEMBER 2020	£92,218

Of the Gift Aid totaling £110,762 above, £72,218 was received in the period to 31 December 2020. The remaining £38,544 was received in early 2021.

## Statistics

- 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 2021 to help run the office
- During 2020 we had zero employees at Benefit Mankind
- Special thanks to all our volunteers & management team for their sterling efforts

**BENEFIT MANKIND LTD  
INDEPENDENT AUDITORS REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**Opinion**

We have audited the financial statements of Benefit Mankind Ltd (the 'charity') for the period ended 31 December 2020 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 2020 and of its incoming resources and application of resources, for the period 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

**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.



**BENEFIT MANKIND LTD  
INDEPENDENT AUDITORS REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**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 period 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 on 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

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

**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 AUDITORS REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

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

- 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, employment law, health and safety regulations, pensions legislation and tax legislation.

**BENEFIT MANKIND LTD  
INDEPENDENT AUDITORS REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**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.

*PM+M Solutions for Business LLP*

**Helen Clayton BSc FCA  
(Senior Statutory Auditor)  
on behalf of PM+M Solutions for Business LLP**

**Chartered Accountants  
Statutory Auditor**

28 September 2021

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 PERIOD ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds 2020 £
<b><u>Income and endowments from:</u></b>		
Donations and legacies	3	1,019,943
Other income	4	110,762
		<hr/>
<b>Total income</b>		<b>1,130,705</b>
		<hr/>
<b><u>Expenditure on:</u></b>		
Charitable activities	5	1,038,487
		<hr/>
<b>Net income for the period/ Net movement in funds</b>		<b>92,218</b>
Fund balances at 31 December 2019		-
		<hr/>
<b>Fund balances at 31 December 2020</b>		<b>92,218</b>
		<hr/>

Included in the fund balance at 31 December 2020 is £38,544 in relation to Gift Aid received in early 2021.

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

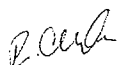
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BENEFIT MANKIND LTD**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Notes	2020 £	£
<b>Fixed assets</b>			
Tangible assets	9		4,766
<b>Current assets</b>			
Debtors	10	47,666	
Cash at bank and in hand		45,786	
		<hr/>	
<b>Creditors: amounts falling due within one period</b>	11	93,452 (6,000)	
		<hr/>	
Net current assets			87,452
			<hr/>
<b>Total assets less current liabilities</b>			92,218
			<hr/>
<b>Income funds</b>			
Unrestricted funds			92,218
			<hr/>
			92,218
			<hr/>

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 28 September 2021.



.....  
**Rizwan Gharda**

**Company Registration No. 12382033**

**BENEFIT MANKIND LTD**  
**STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

	Notes	2020 £	£
<b>Cash flows from operating activities</b>			
Cash generated from operations	13		51,007
<b>Investing activities</b>			
Purchase of tangible fixed assets		(5,221)	
<b>Net cash used in investing activities</b>			(5,221)
<b>Net cash used in financing activities</b>			-
<b>Net increase in cash and cash equivalents</b>			45,786
Cash and cash equivalents at beginning of period			-
<b>Cash and cash equivalents at end of period</b>			45,786

**BENEFIT MANKIND LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

**1 Accounting policies**

**Charity information**

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

The charitable company was incorporated 31 December 2019, hence why there are no comparative figures in the financial statements as this is the first period following operation.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's memorandum and articles 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. 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

**1.3 Charitable funds**

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

**1.4 Income**

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

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

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

**1.5 Expenditure**

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

**BENEFIT MANKIND LTD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

**1 Accounting policies**

**1.6 Tangible fixed assets**

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

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

Fixtures and fittings	33% straight line
Computers	33% 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 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.



**BENEFIT MANKIND LTD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

**1 Accounting policies**

**1.9 Financial instruments (continued)**

Basic financial liabilities, including creditors and bank loans 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

**2 Critical accounting estimates and judgements**

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

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

**3 Donations and legacies**

	<b>Unrestricted funds</b>
	<b>2020 £</b>
Donations and gifts	<b><u>1,019,943</u></b>

**BENEFIT MANKIND LTD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

**4 Other Income**

	Unrestricted funds
	2020 £
Gift Aid	110,762

**5 Charitable activities**

	Charitable Expenditure 2020 £
Depreciation and impairment	455
Printing, postage and stationery	1,254
Professional fees and subscriptions	3,090
Advertising	2,470
Uniforms	220
Office supplies	752
Administration costs	16,250
Volunteer expenses	241
Sundry	160
Sponsorship	750
Donations made	999,886
Office rent	1,200
Payment fees	5,759
	1,032,487
Share of governance costs (see note 6)	6,000
	1,038,487

**BENEFIT MANKIND LTD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

**6 Support costs**

	Support costs	Governance costs	2020	Support costs	Governance costs
	£	£	£	£	£
Audit fees	-	3,900	3,900	-	-
Accountancy fees	-	2,100	2,100	-	-
	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>-</u>
Analysed between					
Charitable activities	-	6,000	6,000	-	-
	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>-</u>

Governance costs includes payments to the auditors of £3,900 for audit fees.

□

**7 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the period but were reimbursed a total of £241 in expenses.

The total donations received from the Trustees during the period was £2,580.

**8 Employees**

There were no employees during the period.

**BENEFIT MANKIND LTD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

**9 Tangible fixed assets**

	Computers
	£
<b>Cost</b>	
Additions	5,221
	<hr/>
At 31 December 2020	5,221
	<hr/>
<b>Depreciation and Impairment</b>	
Depreciation charged in the period	455
	<hr/>
At 31 December 2020	455
	<hr/>
<b>Carrying amount</b>	
At 31 December 2020	4,766
	<hr/>

**10 Debtors**

	2020
	£
<b>Amounts falling due within one year:</b>	
Other debtors	47,666
	<hr/>

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

	2020
	£
Accruals and deferred income	6,000
	<hr/>

**12 Related party transactions**

During the 12-month period a total of £18,750 was paid to the CEO and his family for volunteering work in relation to administrative services provided during the emergency Covid pandemic. The trustees appreciate the work carried out as we had no employees during 2020.

Throughout the year and due to the pandemic, a temporary office has been built at 24 Ripon Street (also the CEO home address) to help administer the work for the charity, the cost of the building work during the year is £8,000. The office will be made available for a minimum of 3 years to the charity. The trustees appreciate the space provided as this saves unnecessary overheads for the organisation, no utilities bills are charged at the property which is highly appreciated.

This has been represented in the financial statements as an interest free loan of £8,000, with deemed rental costs of £1,200 paid by the charity in the year. The remaining £6,800 is outstanding at year end.

**BENEFIT MANKIND LTD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

<b>13</b>	<b>Cash generated from operations</b>	<b>2020</b>
		<b>£</b>
	Surplus for the period	<b>92,218</b>
	Adjustments for:	
	Depreciation and impairment of tangible fixed assets	<b>455</b>
	Movements in working capital:	
	(Increase) in debtors	<b>(47,666)</b>
	Increase in creditors	<b>6,000</b>
	<b>Cash generated from/(absorbed by) operations</b>	<b>51,007</b>
<b>14</b>	<b>Analysis of changes in net funds/(debt)</b>	
	The charity had no debt during the period.	

**BENEFIT MANKIND LTD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

<b>13</b>	<b>Cash generated from operations</b>	<b>2020</b>
		<b>£</b>
	Surplus for the period	<b>92,218</b>
	Adjustments for:	
	Depreciation and impairment of tangible fixed assets	<b>455</b>
	Movements in working capital:	
	(Increase) in debtors	<b>(47,666)</b>
	Increase in creditors	<b>6,000</b>
	<b>Cash generated from/(absorbed by) operations</b>	<b>51,007</b>
<b>14</b>	<b>Analysis of changes in net funds/(debt)</b>	
	The charity had no debt during the period.	



*"The best of mankind are  
those who benefit mankind."*



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