

Good Neighbours UK Annual Report 2024



**Report of the Trustees and
Audited Financial Statements for the Year Ended 31 December 2024
for Good Neighbours UK**



Photo: Good Neighbors International Nepal

**Registered Company Number: 12118933
Registered Charity Number: 1191924 (England and Wales)**

Good Neighbours UK

Annual Report 2024

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Chair's Report

Steve Langdon

I was privileged to join Good Neighbours UK in June 2024 as its new Chair of Trustees. I'm honoured to support an organisation that puts the people it works with at the heart of everything it does, supporting them to improve their lives and strengthen their communities.

As we reflect on the past year, I am filled with pride and gratitude for the remarkable achievements and progress we have made together. I'd like to thank my predecessor, Cheryl Siddons for her dedication to Good Neighbours UK. Cheryl played a key role in registering Good Neighbours UK as a charity, establishing the board of trustees and supporting our staff in developing and putting in place the policies, processes and practices necessary for our success.

Following the decision in 2023 to focus exclusively on international development, 2024 was a year of realignment and growth for Good Neighbours UK. The board has been strengthened by the appointment of new trustees, with expertise in international development, humanitarian, fundraising, private sector and legal affairs.



Steve Langdon
Chair GNUMK

We also reviewed our human resources needs, restructuring our small staff team to provide better support to local partners in Africa and Asia. These strategic changes have positioned us well to increase our impact in the years ahead. Delivering impact for the communities we work with is only possible due to the continued support of our donors. This year, we are grateful to have received new support to further our mission of improving the lives of women and children in Ghana, Nepal, and Niger. Each grant is a testament to the trust placed in us by our donors and partners, and we remain deeply appreciative of their commitment to our vision and mission.

Our financial health remains strong due to the prudent management of our financial resources and the continued support from Good Neighbours Global Partnership Centre, the University of Manchester, and new donors Education Opportunities Foundation and Guernsey Overseas Aid and Development Commission. We continue to prioritise transparency and accountability, ensuring every pound is used effectively to further our mission.

Looking ahead, our focus will be on deepening our impact and expanding our reach. We will continue to invest in our programmes, strengthen our partnerships and explore new opportunities to empower communities. I extend my heartfelt thanks to our dedicated staff, volunteers, partners, donors and supporters. Your dedication and generosity enable Good Neighbours UK to help communities identify and lead solutions to improve their lives.

Thank you for your continued support,

Steve Langdon
Chair GNUMK



Photo: Good Neighbors Niger

Good Neighbours UK (GNUK) is an independent, self-governing organisation and a member of the Good Neighbors Global Partnership Centre's World Alliance of Good Neighbors.

GNUK raises funds to support humanitarian and development projects implemented in partnership with other Good Neighbors alliance members.

Good Neighbors Global Partnership Centre (GPC) is a not-for-profit based in California, USA. GPC coordinates an alliance of over 50 independent, national Good Neighbors organisations worldwide. The alliance works collaboratively to alleviate poverty and promote sustainable development in lower-income countries through shared values, vision, and mission.

Our Mission

GNUK's mission is to work with communities to develop sustainable, inclusive solutions that benefit all stakeholders; upholding principles of equality and non-discrimination, and ensuring support of individuals regardless of race, religion, gender, and ability. GNUK collaborates with local partners, governments, and community representatives to assess and respond to community needs.

Public Benefit

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Our Objectives & Aims

GNUK's charitable objects as defined in its Memorandum and Articles of Association, revised on the 10th of October 2023 and in effect for the period of this report, were:



1

To prevent or relieve poverty by way of, but not limited to, providing education and sustainable development initiatives for the benefit and protection of children and their families in charitable need.



2

To preserve and protect the physical and mental health of persons in need.



3

To provide relief for persons who are in conditions of need, hardship or distress.

Our Activities

GNUK fulfils these charitable objects by:

Fundraising and implementing projects aligned with the United Nation's Sustainable Development Goals (SDGs), including poverty reduction, zero hunger, good health and wellbeing, quality education, gender equality, clean water, sanitation, and climate action.

Building the capacity of national partners within the Good Neighbors Alliance by providing technical support, including training in grant writing, project implementation, and monitoring & evaluation.

Achievement & Performance



Photo: Good Neighbors Cameroon

Charitable Activities

GNUK's work is focused on delivering against the UN's Sustainable Development Goals (SDGs).

These include:





Photo: Good Neighbors Ghana

1. Contributing to Sustainable Development Goal 3:

Ensure Healthy Lives and Promote Well-Being for All at All Ages

A. Reducing Teenage Pregnancy Through Education & Mentorship in Ghana

In Ghana, teenage pregnancy remains a critical issue, with 10.6% of teenage girls pregnant in 2022 (Institute of Statistical, Social and Economic Research). Adolescent mothers face higher risks of pregnancy complications such as eclampsia, while their babies are more prone to low birth weight and preterm birth (World Health Organisation).

In 2023, Akatsi North District ranked 1st in teenage pregnancy rates in the Volta Region. The initiative "The Effect of Social Engagements on the Reduction of Teenage Pregnancy" is an action-research project, where GNUK serves as the action-oriented partner, while the University of Manchester contributes through its research expertise. This collaborative approach contributes to SDG 3, which aims to ensure healthy lives and promote well-being for all at all ages. Specifically, it addresses Target 3.7, which seeks to ensure universal access to sexual and reproductive health care services, including family planning, education, and information. This target is crucial for reducing adolescent pregnancy rates and improving overall health outcomes for young people.

Action Component: GNUK, in partnership with Good Neighbors Ghana, has implemented Child Clubs in eight secondary schools in the Akatsi North District. Aiming to educate 200 students (100 girls and 100 boys) on sexual and reproductive health, this initiative also provided vocational training in skills such as decorative jewellery making, soap production, and bag crafting. By engaging both genders, the programme promoted a holistic understanding of reproductive health and shared responsibility in preventing teenage pregnancies.

Research Component: The University of Manchester plays a crucial role in the research aspect of this initiative. Funded by the International Science Partnerships Fund, a joint research study, running from April 2024 to March 2025, will evaluate the effectiveness of Good Neighbors Child Club and mentorship programmes in reducing teenage pregnancy rates. Specifically, it assesses the impact of the educational and vocational training provided, as well as the overall awareness of reproductive health among participants.

Expected Outcomes:

Enhancing Knowledge of Sexual and Reproductive Health: 200 students, equipped with essential information to make informed decisions regarding their sexual health and preventing unwanted pregnancies.

Reduction in Teenage Pregnancy Rates: By assessing the impact of the Child Clubs and mentorship on early pregnancy rates, the project seeks to demonstrate a measurable decrease in teenage pregnancies among participants.



Photo: Good Neighbors Ghana



Photo: Good Neighbors Ghana

Evidence-based development Insights:

The findings from this action-research project will be used to improve future reproductive health programmes targeted at teenagers in Ghana and in other Good Neighbors countries.

Diversification of Livelihood Skill Development and Economic Empowerment:

The vocational training component will empower students with practical skills, encouraging economic independence and reducing the likelihood of early pregnancies due to financial constraints.



Photo: Good Neighbors Niger

B. Improving Maternal and Child Health in Niger

Niger faces significant challenges in maternal and child health, with high rates of maternal and infant mortality. The current maternal mortality rate stands at 509 deaths per 100,000 live births, while neonatal mortality is recorded at 2.4%. Niger also has one of the world's highest mortality rates of children under 5 years old at 11.7%, exacerbated by diseases such as tuberculosis, AIDS, and malaria, alongside low vaccination rates. Over 50% of pregnant women are under 20 years old, and 63% give birth at home without medical assistance.

The Hamdallaye Integrated Health Centre, which serves a population of 57,000, is severely overburdened, staffed with only 2 midwives, 4 nurses, and equipped with just 4 maternity beds, leading to some women giving birth on the floor. These alarming statistics highlight the urgent need for effective interventions in the health sector.

Funded by the Guernsey Overseas Aid and Development Commission, the "Improving Maternal and Child Health" project aims to address these critical issues by enhancing both maternity healthcare services and community engagement. The project is a collaborative effort between GNUK, Good Neighbors Niger, local health authorities and community-based organisations that directly contributes to Sustainable Development Goal 3, which seeks to ensure healthy lives and promote well-being for all individuals at all ages. Specifically, it addresses Target 3.1, which aims to reduce the global maternal mortality ratio to less than 70 per 100,000 live births, and Target 3.2, which focuses on ending preventable deaths of newborns and children under five.

Key components of the initiative include:



Infrastructure Development: Expanding Hamdallaye health facility to increase the availability of maternity beds and delivery rooms, thereby improving the quality of care for pregnant women.



Capacity Building: Training local healthcare providers, including midwives and nurses, to enhance their skills in maternal and neonatal care, ensuring that they are equipped to handle complications effectively.



Community Engagement: Training volunteer mothers to promote maternal health awareness in their villages and encourage the use of healthcare services, particularly for prenatal and postnatal care.



Malaria Prevention: Implementing strategies to reduce malaria incidence, including screening and treating 1,000 children under 5, and distributing 1,000 mosquito nets to vulnerable populations.

Expected Outcomes:

Through these efforts, the project aims to achieve several expected outcomes:

Enhanced Community Awareness: local advocates raise awareness of the importance of maternal and child health services, leading to increased utilisation of healthcare services.

Reduction in Maternal and Neonatal Mortality: By improving healthcare access and quality, GNUK seeks to significantly decrease maternal and neonatal deaths in the area.

Increased Facility-Based Deliveries: Encouraging more women in the region to deliver in health facilities rather than at home, thereby ensuring safer childbirth experiences.

By addressing these critical areas, GNUK aims to create a sustainable impact on maternal and child health in Niger, ultimately contributing to the broader goals of improving health outcomes and achieving universal health coverage.



2. Contributing to Sustainable Development Goal 4 :

Ensure Inclusive and Equitable Quality Education and Promote Lifelong Learning Opportunities for All

Photo: Good Neighbors
International Nepal

Empowering Children with Disabilities Through Inclusive Education in Nepal

Children with disabilities (CwDs) in Nepal face significant barriers to education, with over 50% out of school, those with multiple disabilities being particularly affected. The government's teacher training programmes in inclusive education are inadequate to meet the diverse learning needs of these children. Many schools lack the necessary infrastructure and learning materials to support CwDs effectively. Many parents are unaware of available educational opportunities for their children, further limiting access, and policy gaps make it challenging for local governments to support CwDs effectively. With a 2-year grant from the Education Opportunities Foundation, GNUK & GNI Nepal launched the "Empowering Nepalese Children with Disabilities: Bridging the Gap through Holistic Support" Project. By focusing on removing multiple barriers to CwDs attending and succeeding at school, by providing assistive devices, enhancing educational services and raising community awareness this project directly contributes to Sustainable Development Goal 4, which seeks to ensure inclusive and equitable

quality education and promote lifelong learning opportunities for all. Specifically, it addresses Target 4.5, which aims to eliminate discrimination in education and ensure equal access to all levels of education for vulnerable populations.

Key Components of the project include:

Infrastructure Development: Improving school accessibility by installing ramps, assistive devices, and adaptive learning materials in 6 schools to create an inclusive environment.

Capacity Building: Training 45 teachers and school leaders in inclusive teaching methods to enhance their skills in addressing the diverse needs of CwDs.

Student Empowerment: Providing 65 students with appropriate assistive devices, life skills training, mentorship, and extracurricular activities to enhance self-confidence and advocacy skills.

Community Engagement: Educating 136 parents and local stakeholders about disability rights and fostering inclusive policies to promote awareness and support for CwDs.

Expected Outcomes:

Through these efforts, the project aims to achieve several expected outcomes:

- ① **Increase in School Enrolment:** A target of a 30% increase in school enrolment among CwDs, ensuring more children have access to education.
- ② **Improvement in Teacher Competency:** Teachers have improved understanding and application of inclusive education practices, contributing to better support for CwDs.
- ③ **Enhanced Self-Advocacy Skills:** At least 65 CwDs will have the opportunity to attend school, and develop improved self-advocacy skills, empowering them to express their needs and rights effectively.
- ④ **Influence on Local Government Policies:** The project aims to influence local government policies regarding disability inclusion, ensuring that CwDs receive the support they need at the policy level.



Photo: Good Neighbors International Nepal

By addressing these critical areas, the initiative aims to create a sustainable impact on the education of children with disabilities in Bardiya, Nepal, contributing to the broader goals of improving educational outcomes and achieving inclusive education for all.

3. Contributing to Sustainable Development Goal 10:

Reduce Inequality within and Among Countries

Supporting the Transition and Integration of Refugee Families in Yorkshire, UK

Refugee families face significant challenges as they transition and integrate into their new lives in the UK. Many encounter barriers related to language, access to healthcare, education, and employment opportunities. The need for individualized support is critical to ensure these families can successfully adapt to their new environment and achieve self-sufficiency. GNUK has been actively working with volunteer groups in Yorkshire to support the resettlement and integration of two refugee families in the town.



Photo: Good Neighbors International Nepal

Partnerships

GNUK raises funds to alleviate poverty in the communities and countries where it operates. It drives long-term change, and stands in solidarity with communities, women, girls and people living with disability in their fight against poverty and injustice. GNUK's impact is amplified through partnership with other Good Neighbors national members. GNUK's organisational objectives are aligned with its commitment to effective collaboration and safeguarding practices within the Good Neighbors World Alliance. To ensure the effectiveness and accountability of these partnerships, GNUK has established a global safeguarding standard for all international partners. This directly supports GNUK's mission to promote self-reliance and sustainable development by fostering safe environments for vulnerable populations. Each project is governed by a Memorandum of Understanding which outlines shared responsibilities that are crucial to achieving GNUK's objectives. These responsibilities include:

Safeguarding and Whistleblowing Protocols:

Protecting the rights and well-being of participants, particularly children and vulnerable individuals, which is central to GNUK's focus on child protection.

Ethical Recruitment and Safer Working Practices:

Promoting integrity and accountability in hiring processes, which aligns with GNUK's values of transparency and respect for human rights.

Risk Management and Fraud Prevention:

Implementing strategies to mitigate risks and ensure responsible fund management, reinforcing GNUK's commitment to financial accountability.

Monitoring, Evaluation, and Impact Assessment:

Continuously assessing the effectiveness of projects to ensure they meet the needs of communities and contribute to sustainable solutions.

Compliance with Donor Reporting Requirements:

Maintaining transparency with stakeholders and donors, which is essential for building trust and securing ongoing support.

Dispute Resolution and Conflict Management:

Establishing clear protocols to address conflicts, ensuring that partnerships remain constructive and focused on shared goals.

By embedding these standards into its operations, GNUK not only enhances the effectiveness of its collaborations, but also upholds its core values of integrity, accountability, and community empowerment. This approach ensures that GNUK can effectively support vulnerable populations and contribute to sustainable development across its projects.

Capacity Building

One key role of GNUK as a member of the Global Good Neighbors Partnership Alliance is to build capacity of the partnered country offices. In 2024, GNUK staff trained counterparts from 56 Good Neighbors partnership countries in leadership, grant writing, project design, implementation, monitoring and evaluation. In return, staff continually learn from the network of project officers, managers, leaders, government workers, volunteers, and community members that makes up the Good Neighbors network.

Staff and Trustee Development

We are committed to fostering a learning culture that enhances the capabilities of our staff and trustees. Our staff development initiatives include:

Training & Capacity Building: Ongoing professional development programmes covering project management, financial accountability, safeguarding, and impact measurement.

Leadership Development: Strengthening the leadership skills of our team to improve internal accountability and collective vision.

Cross-Organisational Learning: Sharing best practices through participation in international forums, sector specific conferences, and working groups.

By investing in our staff, GNUK ensures that its team is equipped to deliver high-quality programmes and adapt to evolving challenges in international development.

Our board development initiatives include:

Assessing board skills gaps and recruiting to fill these. In 2024 we recruited 4 new trustees, including a board chair with international humanitarian and development experience. Other new skills sets include private sector, legal and strategic partnerships.

Board Meeting - December 2024



Financial Review

Principal Funding Sources

GNUKs principal funding comes in the form of a grant from The Good Neighbors Global Partnership Centre (GPC). This fund is unrestricted and an annual budget forecast, detailing income and expenditure, is prepared in advance and approved by GPC. Funding has been approved for the period 1 January 2025 to 31 December 2025. Other funding comes from restricted grants from Trusts and Foundations. During the year, GNUK is sincerely grateful to have received funding from:

- **International Partnership Research Fund**, through a collaboration with the **University of Manchester**.
- **Guernsey Overseas Aid** and **Development Commission**.
- **Education Opportunities Foundation**.

Reserves Policy

The trustees have set a target of holding six months of operating costs in reserves for the charity as well as the amount required for statutory commitments to staff and suppliers should the UK Office cease operation. The amount required for 2025 is £229,402.

The current unrestricted reserves of the charity are £222,674, so taking the above and tangible assets into account the current free reserves of the charity are £6,728 below the required reserves level.

With continued growth it is recognised that the reserve policy may need to be reviewed and therefore it remains a standing item on all board meetings.

Going Concern

The primary source of funding comes through a grant from Good Neighbors Global Partnership Centre (GPC).

There is commitment by GPC to fund GNUK. The GNUK staff continue to develop fundraising opportunities to ensure that there are additional funding streams for the operation and implementation of its projects.

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the 'going concern' basis in preparing the financial statements.

Raising Funds

This includes the salaries, direct expenditure and support costs of staff engaged in fundraising activities.

Fundraising costs are recognised in the year they are incurred although income derived from the initiatives may arise in future years.

GNUK is registered with the Fundraising Regulator. We work to the Code of Fundraising Practice and Fundraising Promise. Staff confirm they have not been subject to any investigations by the Fundraising Regulator.



Photo: Good Neighbours Cameroon

Future Plans

GNUK remains committed to supporting communities in addressing their development needs. Over the coming years we will continue to collaborate with partners, donors and stakeholders to support humanitarian and development programmes. Key priorities for 2025 and beyond include:

1. Expanding our Impact in Africa and Asia

- Strengthening community-led initiatives to improve access to quality healthcare, education and to build resilience to climate change.
- Scaling successful projects and identifying new opportunities to support vulnerable populations.

2. Strengthening Local and National Partnerships with Capacity Building

- Responding to donor priorities on localisation of funding by investing in the capacity of our overseas partners.
- Providing technical assistance to enhance grant writing, programme delivery, and governance for in-country funding opportunities.

3. Diversifying Funding and Increasing Financial Sustainability

- Increasing grant applications and institutional fundraising for projects aligned with community needs.
- Developing new income streams, including corporate partnerships, major donor engagement, and digital fundraising campaigns.

4. Enhance Collaboration within the Good Neighbours Alliance Members

- Strengthening relationships with other Good Neighbors support countries to improve knowledge-sharing and resource mobilisation.
- Exploring joint funding opportunities and partnerships for large-scale regional initiatives.

5. Building Strategic Alliances

- Forming new partnerships with NGOs, academic institutions, and the private sector to enhance programme effectiveness and long-term impact.
- Engaging in advocacy and coalition-building to influence policies that support sustainable development and humanitarian action.

6. Improving Impact Measurement and Organisational Effectiveness

- Enhancing monitoring, evaluation, and learning (MEL) systems to better capture and communicate programme outcomes.
- Strengthening internal systems to ensure operational efficiency, compliance, and transparency.

Structure, Governance and Management

Safeguarding

GNUK is committed to the safeguarding and wellbeing of individuals, from the people in the communities it supports, to our staff, volunteers, contractors and partners. We take a zero-tolerance approach to any forms of harm, abuse and exploitation. Abuse or exploitation manifests itself when there is an imbalance of power. This perceived power imbalance should not be used to advantage or to cause any harm. GNUK also recognize that Sexual Exploitation and Abuse (SEA) is more likely to occur where there are inequalities particularly those experienced by children, women, vulnerable adults and on the grounds of ethnicity, gender, age, religion and disability. This form of discrimination will not be tolerated. GNUK is committed to holding to account anyone who misuses their authority and causes harm to vulnerable populations.

There were no safeguarding concerns raised in the period covered by the report.



Reference and Administrative Details

Registered Company number

12118933

Registered Charity number

1191924 (England and Wales)

Registered office

Priory Street Centre
17 Priory Street
York
North Yorkshire
YO1 6ET

Trustees

Dr H E Seong Ngo Representative,
Mrs C Siddons Retired (resigned 1.1.24),
Mr M Foy It Consultant,
Ms N S Kendrick Solicitor (resigned 16.5.24),
Ms V A Wickenden Senior Manager (resigned 15.6.24),
Mr J Park Certified Chartered Accountant,
Mr M W Knight Retired /Charity Trustee,
Mr I R McLean IT Director (appointed 15.6.24),
Ms R W Njiri Head of Partnerships (appointed 15.6.24),
Ms R Sarkar Lawyer (appointed 12.7.24),
Mr S J Langdon NGO Director (appointed 15.6.24).

Auditors

Sterling Partners Limited
Grove House
774-780 Wilmslow Road
Manchester
M20 2DR

Bankers

Barclays Bank UK PLC
1 Churchill Place
London
E14 5HP

Accountants

Asquith & Co Accountants Limited
Rowan House
7 West Bank
Scarborough
North Yorkshire
YO12 4DX

AUDITORS

The auditors, Sterling Partners Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 1 April 2025 and signed on its behalf by: Mr S J Langdon - Trustee



Photo: Good Neighbours Cameroon

Responsibilities of Trustees'

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP (FRS 102)
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements

- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume the charitable company will continue its business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company organisation and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for the safeguarding of the assets of the charitable company organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by Steven Langdon (Chair).

Report of the Independent Auditors to the Members of Good Neighbours UK

Opinion

We have audited the financial statements of Good Neighbours UK (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

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

Basis of 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the

Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. 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. In connection with our audit of the financial statements, 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 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

In identifying and addressing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of laws and regulations that affect the company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act, UK Charities Act, tax legislation, anti-bribery and corruption legislation and employment legislation.
- We enquired of the trustees, reviewed correspondence with the charity commission and reviewed trustee meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the trustees have in place to ensure compliance, for example employee handbooks and inductions over anti-bribery legislation.

- We gained an understanding of the controls that the trustees have in place to prevent and detect fraud. We enquired of the trustees about any incidences of fraud that had taken place during the accounting period.

- The risk of fraud and non-compliance with laws and regulations and fraud was discussed within the audit team and tests were planned and performed to address these risks. We identified the potential for fraud in the following areas: misappropriation of cash and other assets through their misuse on international projects.

- We reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above. This included reviewing the documentation of how resources are applied and used in the undertaking of international development projects.

- We enquired of the trustees and third-party advisors about actual and potential litigation and claims.

- We performed analytical procedures as a planning tool to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.

- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and assessed whether the judgements made in making accounting estimates were indicative of a potential bias.

Due 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, 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 fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities.

This description forms part of our Report of the Independent Auditors.

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.

Saeid Mokhtassi (Senior Statutory Auditor)
for and on behalf of Sterling Partners Limited
Grove House
774-780 Wilmslow Road
Manchester
M20 2DR
1 April 2025

				31.12.24	31.12.23
		Unrestricted fund	Restricted fund	Total funds	Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	231,761	53,732	285,493	298,613
Investment income	3	44	-	44	-
Total		<u>231,805</u>	<u>53,732</u>	<u>285,537</u>	<u>298,613</u>
 EXPENDITURE ON					
Charitable activities	4				
Activities undertaken directly		220,892	44,178	265,070	278,727
NET INCOME		10,913	9,554	20,467	19,886
 RECONCILIATION OF FUNDS					
Total funds brought forward		211,761	11,934	223,695	203,809
TOTAL FUNDS CARRIED FORWARD		<u>222,674</u>	<u>21,488</u>	<u>244,162</u>	<u>223,695</u>

		Unrestricted fund	Restricted fund	31.12.24 Total funds	31.12.23 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	11	5,661	-	5,661	4,365
CURRENT ASSETS					
Debtors	12	3,891	-	3,891	2,859
Cash at bank		226,828	21,488	248,316	230,546
		<u>230,719</u>	<u>21,488</u>	<u>252,207</u>	<u>233,405</u>
CREDITORS					
Amounts falling due within one year	13	(13,706)	-	(13,706)	(14,075)
		<u>217,013</u>	<u>21,488</u>	<u>238,501</u>	<u>219,330</u>
NET CURRENT ASSETS					
		<u>222,674</u>	<u>21,488</u>	<u>244,162</u>	<u>223,695</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>222,674</u>	<u>21,488</u>	<u>244,162</u>	<u>223,695</u>
NET ASSETS		<u>222,674</u>	<u>21,488</u>	<u>244,162</u>	<u>223,695</u>
FUNDS					
Unrestricted funds	14			222,674	211,761
Restricted funds				<u>21,488</u>	<u>11,934</u>
TOTAL FUNDS				<u>244,162</u>	<u>223,695</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 April 2025 and were signed on its behalf by:

Mr S J Langdon - Trustee

		31.12.24	31.12.23 as restated
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	20,343	(3,861)
Net cash provided by/(used in) operating activities		20,343	(3,861)
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,617)	(1,805)
Interest received		44	-
Net cash used in investing activities		(2,573)	(1,805)
Change in cash and cash equivalents in the reporting period		17,770	(5,666)
Cash and cash equivalents at the beginning of the reporting period		230,546	236,212
Cash and cash equivalents at the end of the reporting period		248,316	230,546

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

1.	31.12.24	31.12.23 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)		
Adjustments for:	20,467	19,886
Depreciation charges	1,000	770
Loss on disposal of fixed assets	321	151
Interest received	(44)	-
(Increase)/decrease in debtors	(1,032)	215
Decrease in creditors	<u>(369)</u>	<u>(24,883)</u>
Net cash provided by/(used in) operations	<u>20,343</u>	<u>(3,861)</u>

ANALYSIS OF CHANGES IN NET FUNDS

2.	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank	<u>230,546</u>	<u>17,770</u>	<u>248,316</u>
	<u>230,546</u>	<u>17,770</u>	<u>248,316</u>
Total	<u>230,546</u>	<u>17,770</u>	<u>248,316</u>

1. ACCOUNTING POLICIES

Basis of Preparing the Financial Statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Leasing Commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension Costs and Other Post-Retirement Benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23 as restated
	£	£
Gifts	306	-
Donations	240	24,148
Grants	284,947	274,465
	<u>285,493</u>	<u>298,613</u>

Grants received, included in the above, are as follows:

	31.12.24	31.12.23 as restated
	£	£
Global Partnership Centre	231,257	262,237
The Korean Government Fellowship	-	6,600
Home Office	5,693	5,628
Educational Opportunity Foundation	14,978	-
University of Manchester	10,500	-
States of Guernsey Overseas Aid and Development Commission	22,519	-
	<u>284,947</u>	<u>274,465</u>

3. INVESTMENT INCOME

	31.12.24	31.12.23 as restated
	£	£
Deposit account interest	44	44
	<u>44</u>	<u>44</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Activities undertaken directly	<u>251,839</u>	<u>13,231</u>	<u>265,070</u>

5. SUPPORT COSTS

Within activities undertaken by the charity are £13,231 of governance costs relating to audit, accountancy and legal and professional costs. These represent the support costs of the charity and have been classified as such based on the fact they are not part of the delivery of charitable activities.

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23 as restated
	£	£
Depreciation - owned assets		
Other operating leases	1,000	770
Deficit on disposal of fixed assets	10,820	11,716
Auditors fee	321	151
	<u>6,050</u>	<u>7,000</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2024.

Trustees' expenses

There were trustees' expenses totalling £1,306.58 paid for during the period ended 31 December 2024. The expenses were incurred by GNUK or reimbursing the trustees' for expenses incurred on behalf of the charity.

8. STAFF COSTS

	31.12.24	31.12.23 as restated
	£	£
Wages and salaries	148,130	146,925
Social security costs	9,584	9,207
Other pension costs	<u>3,570</u>	<u>3,415</u>
	<u>161,284</u>	<u>159,547</u>

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23 as restated
Management	2	2
Administration	<u>3</u>	<u>3</u>
	<u>5</u>	<u>5</u>

Key management personnel are deemed to be Z Douglas-Sori, D King and J Greenwood with total salary costs of £65,807 combined. D King left employment in June 2024.

There were no employees with emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds as restated £
INCOME AND ENDOWMENTS FROM Donations and legacies	245,222	53,391	298,613
EXPENDITURE ON Charitable activities Activities undertaken directly	177,030	101,697	278,727
NET INCOME/(EXPENDITURE)	68,192	(48,306)	19,886
RECONCILIATION OF FUNDS Total funds brought forward	143,569	60,240	203,809
TOTAL FUNDS CARRIED FORWARD	211,761	11,934	223,695

10. PRIOR YEAR ADJUSTMENT

During the financial year ended 31st December 2024, the company identified an error in the financial statements for the year ended 31st December 2023 and 31st December 2022. The error related to the misclassification of unrestricted income being classified as restricted income. The total errors amounted to £11,572.01 of which the income split in 2023 and the split of the funds in 2023 being restated.

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2024	6,439
Additions	2,617
Disposals	(485)
At 31 December 2024	8,571
DEPRECIATION	
At 1 January 2024	2,074
Charge for year	1,000
Eliminated on disposal	(164)
At 31 December 2024	2,910
NET BOOK VALUE	
At 31 December 2024	5,661
At 31 December 2023	4,365

12.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.24	31.12.23 as restated
		£	£
	Trade debtors	2,625	-
	Prepayments	1,266	2,859
		<u>3,891</u>	<u>2,859</u>
		<u><u>3,891</u></u>	<u><u>2,859</u></u>
13.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.24	31.12.23 as restated
		£	£
	Trade creditors	618	306
	Social security and other taxes	3,851	3,323
	Pension liability	747	596
	Accrued expenses	<u>8,490</u>	<u>9,850</u>
		<u>13,706</u>	<u>14,075</u>
		<u><u>13,706</u></u>	<u><u>14,075</u></u>
14.	MOVEMENT IN FUNDS	Net movement in funds	At 31.12.24
	At 1.1.24	£	£
	Unrestricted funds		
	General fund	211,761	222,674
	Restricted funds		
	Restricted fund	<u>11,934</u>	<u>21,488</u>
	TOTAL FUNDS	<u>223,695</u>	<u>244,162</u>
		<u><u>223,695</u></u>	<u><u>244,162</u></u>
	Net movement in funds, included in the above are as follows:		
	Incoming resources	Resources expended	Movement in funds
	£	£	£
	Unrestricted funds		
	General fund	231,805	(220,892)
	Restricted funds		
	Restricted fund	<u>53,732</u>	<u>9,554</u>
	TOTAL FUNDS	<u>285,537</u>	<u>20,467</u>
		<u><u>285,537</u></u>	<u><u>20,467</u></u>

14. **MOVEMENT IN FUNDS - continued**
Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	143,569	68,192	211,761
Restricted funds			
Restricted fund	60,240	(48,306)	11,934
TOTAL FUNDS	<u>203,809</u>	<u>19,886</u>	<u>223,695</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245,222	(177,030)	68,192
Restricted funds			
Restricted fund	53,391	(101,697)	(48,306)
TOTAL FUNDS	<u>298,613</u>	<u>(278,727)</u>	<u>19,886</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	143,569	79,105	222,674
Restricted funds			
Restricted fund	60,240	(38,752)	21,488
TOTAL FUNDS	<u>203,809</u>	<u>40,353</u>	<u>244,162</u>

14. **MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	477,027	(397,922)	79,105
Restricted funds			
Restricted fund	107,123	(145,875)	(38,752)
TOTAL FUNDS	<u>584,150</u>	<u>(543,797)</u>	<u>40,353</u>

15. **RELATED PARTY DISCLOSURES**

a) GNUK's main related parties are as follows

Good Neighbors Global Partnership Centre(GPC) in California, USA, is a US registered not for profit. It coordinates a World alliance of over 50 independent national Good Neighbors organisations. The alliance works collaboratively to alleviate poverty and promote sustainable development in lower-income countries through shared values, vision, and mission.

Good Neighbours UK is an independent, self-governing, development and humanitarian organisation registered with the Charity Commission of England and Wales. Good Neighbours UK is an affiliate of Good Neighbors Global Partnership Centre (GPC).

GNUK's main functions include increasing awareness and offering, financial, technical, and human resource support to other Good Neighbors affiliates. GNUK works in partnership with GPC to ensure the effective management and implementation of projects it funds overseas.

Good Neighbors affiliated partner countries are independent non-governmental organisations registered in mainly lower income countries. They implement development humanitarian and development programmes and projects directly supporting children, women and men. In 2024 GNUK sent project funding to:

- Good Neighbors Ghana
- Good Neighbors International Nepal
- Good Neighbors Niger

b) Transaction with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

Associates	Payments	Receipts
Operating grants received from GPC	-	231,257
Project grants paid to GN partner countries	32,902	-
Non-monetary donations received from GPC	-	306
Monetary donations paid to GPC	-	-
Non-monetary donations paid to GPC	-	-

15. RELATED PARTY DISCLOSURES- continued

Good Neighbours UK are operating within premises owned by York CVS. Matthew Knight is both a trustee of York CVS and Good Neighbours UK. The premises are rented on a commercial basis and an agreement is in place between both parties. Matthew Knight has no influence on the terms of this commercial agreement.

16. RESTRICTED/ UNRESTRICTED FUNDS

During the period Good Neighbours UK received both unrestricted and restricted funds. The restricted funds received totalled £42,160, with restricted expenditure totalling £44,178. Once the restricted funds brought forward from 2023 are taken into account there is a balance held of £21,488.

Unrestricted funds are funds that have been received which are not held for a specific charitable purpose. They can be spent as deemed fit by the trustees.

Restricted funds are funds that have been given to the charity for a particular purpose and must be spent on the specified purpose only. Restricted funds carried forward consist of:

- £4,875 monies specified for use on the reduction of teenage pregnancy in Ghana
- £10,271 monies restricted for use on empowering Nepalese children with disabilities
- £6,393 monies restricted for use on projects specified by Scarborough Friends of Refugees (SFOR)

17. GOING CONCERN

The Trustees' have prepared budgets and forecasts for a period of at least 12 months from the date of approval of these financial statements. These reflect known committed income and committed costs such as payroll and known delivery costs of new projects and plans. Known committed income includes the three year funding addendum from Good Neighbors (Global Partnership Centre). The outcome of these budgets and forecasts is that the Charity has significant cash head room. The level of which is such that any adverse impact of macro economic factors would not give rise to a significant financial pressure on the charity. As such sensitivities such as a 50% fall in forecast income from historic donors would still leave the charity with cash head room. On that basis the Trustees' have considered it appropriate to prepare the financial statements on a going concern basis.

	31.12.24	31.12.23 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	306	-
Donations	240	24,148
Grants	284,947	274,465
	<u>285,493</u>	<u>298,613</u>
Investment income		
Deposit account interest	44	-
	<u>285,537</u>	<u>298,613</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	148,130	146,925
Social security	9,584	9,207
Pensions	3,570	3,415
Other operating leases	10,820	11,716
Marketing and public relations	120	518
Networking and research	4,382	12,839
Fundraising consultants	3,456	1,356
Project costs	42,512	54,350
Insurance	476	507
Printing, postage and stationery	1,110	1,710
Subscriptions and licences	2,598	3,424
Advertising and website	1,893	2,355
Telephone and internet charges	3,571	1,746
Training	2,636	804
Repairs and renewals	59	799
Accommodation and subsistence	1,087	3,063
Travelling	8,421	5,051
Employee and recruitment costs	6,093	225
Fixtures and fittings	1,000	770
Loss on sale of tangible fixed assets	321	151
	<u>251,839</u>	<u>260,931</u>
Support costs		
Governance costs		
Accountancy fees	3,910	4,327
Legal fees	-	3,617
Bank charges	511	497
Human resource consultants	2,760	2,355
Audit fees	6,050	7,000
	<u>13,231</u>	<u>17,796</u>
	31.12.24	31.12.23 as restated
	£	£
Total resources expended	265,070	278,727
Net income	20,467	19,886



Photo: Good Neighbors Niger

Thank you for all your support