GOODWILL CHILDREN'S HOMES

England & Wales · Charity number 270403

Details

Other names	GOODWILL CHILDREN'S HOME, INTERNATIONAL GOODWILL CHILDREN'S VILLAGE SOCIETY (UK), GOODWILL
Status	Registered
Legal form	Other
Registered	1976-07-08
Register	View on the Charity Commission register

Contact

Address	Goodwill Children's Homes 2B Whitefriars Lewins Mead Bristol BS1 2NT
Phone	01173250550
Email	admin@goodwillhomes.org.uk
Website	www.goodwillhomes.org.uk

Activities

Objects: THE RELIEF OF POOR CHILDREN AND SUCH OTHER CHARITABLE PURPOSES AS THE ASSOCIATION MAY DECIDE

Activities: The objects of the Charity are" the relief of poverty amongst children in any part of the world" and without prejudice to the generality of the foregoing ... to give effect to the same by providing financial support to Goodwill Children's Homes Charitable Society registered in Tamil Nadu, South India ".

Classification

- **How:** Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

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Geography

- **Area of benefit:** ANY PART OF THE WORLD - IN PRACTICE INDIA
- India
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£139,958	£171,568	-	-
2024-03-31	£96,370	£111,915	-	-
2023-03-31	£218,249	£89,600	-	-
2022-03-31	£144,100	£41,400	-	-
2021-03-31	£161,973	£97,893	-	-

Trustees

Name	Role	Appointed
Dr DAVID NEILL	Chair	2014-09-20
Amandine ABHERVE - GUEGUEN		2025-03-22
Andrew John Ling		2023-10-21
Axelle Marie Martine Favre		2025-03-22
ELAINE CLARK		2014-09-20
MRS KATIE FENWICK		2018-10-06
Mary Teresa Thorne		2018-10-06
RICHARD BARASS FENWICK		2018-10-06

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GOODWILL CHILDREN'S HOMES

England & Wales - Charity number 270403

Accounts

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Charity Registration No. 270403

GOODWILL CHILDREN'S HOMES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

Docusign Envelope ID: B404F3F5-8BF5-487B-8049-909C84FF9C92

GOODWILL CHILDREN'S HOMES

ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

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GOODWILL CHILDREN'S HOMES

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Charity name:	Goodwill Children's Homes	
Charity registration number:	270403	
Registered office:	2B Whitefriars Lewins Mead Bristol BS1 2NT	
Trustees:	Dr David Neill	(Chairman)
	Ms Mary Thorne	(Vice - Chair)
	Mrs Deepti Sandur	(resigned 26 Aug. 2024)
	Mr Andrew Ling	(Treasurer)
	Mrs Elaine Clark	
	Mr Richard Fenwick	
	Mrs Katie Fenwick	
	Ms Axelle Favre	
	Ms Amandine ABHERVE GUEGUEN	
Administrator	Theresa van der Merwe 2B Whitefriars Lewins Mead Bristol BS1 2NT	
Accountants	Hillier Hopkins LLP Radius House 51 Clarendon Road Watford Herts WD17 1HP	
Banks	HSBC 18 London Street Norwich Norfolk NR2 1LG Bank of Ireland 78/81 Clanbrassil Street Dundalk County Louth Irish Republic	
Solicitors	VWV Narrow Quay House Narrow Quay Bristol BS1 4QA	

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GOODWILL CHILDREN'S HOMES

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

During the year reported on, our India office underwent a thoughtful transformation, shifting its focus to ensure it remains relevant and sustainable for the next 50 years. This is a significant step forward, and we're proud to see the Indian committee now playing a more active role in governance. They are invited to attend UK trustee meetings and have a dedicated reporting slot to keep us updated on their progress.

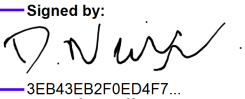
We're also heartened by the renewed energy from the Goodwill alumni, who are generously giving back their time and expertise. Their involvement is a testament to the lasting impact of our work.

In another exciting development, we welcomed two new trustees from France to our board. This marks a deepening of our collaboration with the French group and reflects our commitment to working more closely across borders.

On the structural side, we are in the process of transitioning to a Charitable Incorporated Organisation (CIO). Our current model no longer aligns with modern practices, such as online meetings and digital communications. The new CIO structure will better support our operations while preserving our identity as a grant-making charity.

Maintaining financial stability remained a key priority for Goodwill Children's Homes throughout 2024–25, alongside a continued commitment to maximising support for vulnerable children. Over the past year, the Indian Society has implemented several initiatives aimed at improving operational efficiency. These included a review of internal support structures and processes to ensure resources were optimally aligned to deliver impact where it was most needed.

To every member of the Goodwill community, thank you for continuing to serve as a vital lifeline.

Signed by:

3EB43EB2F0ED4F7...
Dr David Neill
Chairman

Date: 22-10-2025 | 10:44 BST

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GOODWILL CHILDREN'S HOMES

TREASURER'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

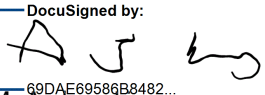
Total income for the year was higher this year, £139,598 (previous year £96,370), comprising: donations £103,061 (previous year £94,289), legacies £22,000 (previous year £507) and bank interest £1,682 (previous year £1,574). During the year we received charitable grants of £13,215 (previous year £nil). Legacies often come unexpectedly. During the last financial year, we were fortunate to have been pledged two legacies which have subsequently been recognised during the current period once the funds became available for use. While we are sometimes notified of a legacy, the complexity of settling estates means funds often arrive in the following financial year, at which point they will be recognised in the accounts.

In recent years, Goodwill UK has experienced a significant decline in income, primarily due to the ageing of our supporter base, with many no longer able to contribute financially. In this challenging landscape, legacy donations have become increasingly vital, as they are often a lifeline for smaller charities like ours. The recent reorganisation and the closure of certain projects in India by the Indian Committee (such as the Trade Training and Tribal Outreach projects) have posed further challenges for UK fundraising efforts in recent years. Against this backdrop we are pleased to have been able to increase donation income this year.

The UK Administration office costs total £39,410 representing a modest increase on the costs incurred in the previous year (£38,654). This increase has been driven primarily by UK inflation. These costs include charity insurance, IT support, newsletters & postage, office rental charges and other costs related to fundraising activities like donor database and fundraising platform fees. Governance costs have increased substantially to £22,514 (previous year £6,682). It is important to note that governance costs fluctuate as a result of the Indian audit which occurs bi-annually. Governance costs incurred in the year comprise professional fees for the auditors and payroll provider, the AGM and the Chairman's visit to the Indian charity.

The reserves at the end of the year remain strong, at £333,382 (previous year £364,992). The reserves position is continually kept under review to ensure that it remains sufficient to support the Indian operations.

These accounts have been drawn up in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2019.

DocuSigned by:

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Mr Andrew Ling

Treasurer

Date: 22-10-2025 | 11:19 BST

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Structure, Governance and Management

The Charity was founded in 1975 and adopted its current Rules on October 7th, 1995. It is registered with the Charity Commission for England and Wales, to which it submits its accounts on an annual basis. The Rules establish the objects of the charity as being "the relief of poverty amongst children in any part of the world" and "without prejudice to the generality of the foregoing …. to give effect to the same by providing financial support to Goodwill Children's Homes Charitable Society registered in Tamil Nadu, South India". Currently, this organisation is responsible for 64 children in residential homes, an outreach programme that supports about 256 children in 27 tribal villages in the Palani Hills via the Tribal Outreach Project, and 36 students are being supported through higher education.

The Rules provide for a Trustee body of not more than twelve members and require the appointment of a Chairman, a Vice-Chairman, a Treasurer and a Secretary by the Annual General Meeting to be held in September of each year or as soon as possible thereafter. Trustees seek to fill vacancies from the charity's existing supporter base, taking into account the skills, experience and personal qualities needed to maintain the balance of the Trustee body. An audit of the skills and experience of existing Trustees has allowed a focused search for additional Trustees to add to the expertise available on the Trustee body. It has been an ongoing process. Once a potential Trustee has been identified, the person is approached, discussions take place, a short curriculum vitae is requested, and two referees are consulted. The person may attend one or two meetings as a guest. If all sides are happy after these preliminaries, the new Trustee will be nominated and appointed at the Annual General Meeting. Where a newly appointed Trustee has not visited the Indian locations, a visit is facilitated if circumstances allow.

All decisions on policy matters are made at Trustee meetings (currently three meetings per annum), but specific decisions may be delegated to Officers if the matter cannot be deferred to the next meeting. The Rules also provide for an Executive Committee to make decisions if necessary, reporting its decisions to the next meeting of the Trustees.

All decisions on policy matters are made at Trustee meetings (currently three meetings per annum), but specific decisions may be delegated to Officers if the matter cannot be deferred to the next meeting. The Rules also provide for an Executive Committee to make decisions if necessary, reporting its decisions to the next meeting of the Trustees.

Objectives and Activities

The Trustees' aims and objectives are reviewed at the Annual General Meeting. The list distinguishes between activities in India, which are driven mainly by the needs and aspirations of its partner Society, and activities in the United Kingdom, which focus on the raising of funds, communication with supporters, and ensuring the integrity of financial and administrative arrangements.

Communication with supporters is maintained by quarterly Newsletters (online and hard copies), and those supporters who sponsor individual children receive additional information directly from India.

In the United Kingdom, the charity employs one Administrator who is based in an office in Bristol. There are small groups of supporters in various parts of the country who raise money for the charity.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Financial Review

The Charity sets an annual budget, which is based on the expected recurrent and agreed capital costs of the partner Society in India. To fund that expenditure, the charity sets income targets, which are based on past experience of giving by supporters in the United Kingdom (much of it in the form of long-term sponsorships of individual children or specific facilities). Where there is a need for capital sums above such regular income, the Charity will apply to other grant-making bodies or issue an appeal to supporters: during the financial year, an appeal of this kind was made to existing supporters through the Newsletter.

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The Charity has a Memorandum of Understanding (MoU) with the French Supporters' Group, which in turn has signed a complementary MoU with the Tamil Nadu Society. As a result, funds from France, which were previously routed through the UK Charity's accounts, are now transferred directly to India.
Both Memoranda of Understanding set out mechanisms to ensure that these two streams of funding are properly coordinated and accounted for in India. Regular meetings are held with the French Supporters' Group, and the Administrator maintains ongoing contact to support effective collaboration.

Investment Powers

These are governed by the Rules of the Association which permit the funds to be invested in any shares, securities or other property, whether producing income or not, or to lodge the same in any current or deposit bank or building society account and generally to exercise all the powers of investment which a sole beneficial owner of such monies would be entitled to exercise.

The Charity currently adopts a policy of using low risk investments with a view to ensuring that the capital value of the fund is maintained in real terms. Therefore money has been invested in short term (up to 60 days notice) bank deposit accounts and in money market term deposits up to one year. The policy is reviewed annually.

Reserves Policy

It is the trustees' policy to maintain reserves above one year's running costs. The level of reserves is monitored and reviewed annually by the trustees. Reserves at the end of the year amounted to £333,382 (previous year: £364,992).

Risk Management

The trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. In making decisions and reacting to its operating environment, the Charity's Trustees recognise the need to avoid risks in the areas of administration, public reputation, financial management and government policy. There are also risks relating to the operation of our partner Society in Tamil Nadu under all those heads and in the area of childcare, but the Memorandum of Understanding with them makes it clear that the main responsibility for its finances, staffing and childcare lies with that Society.

In the opinion of the trustees, the major risks to which the Charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to day operations. The Trustees have agreed to review the statement of risk on an annual basis at the first meeting in each calendar year.

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Grant Making Policy

The Charity makes grants to assist Goodwill Children's Homes Charitable Society in Tamil Nadu. Grants are made as and when requested to cover running costs and special projects, as detailed in the budget of the Society. Grants are made upon receipt of financial accounts and receipts. Payment of any further grants is subject to the financial reporting plan as outlined in the MoU of January 6th, 2025.

Equal Opportunities Statement

Goodwill Children's Homes is committed to equal opportunities both in making grants to its Indian partners and in its operation in the United Kingdom.

As an employer in the United Kingdom it aims to treat all workers and job applicants equally without discriminating on grounds of marital status, gender, sexuality, disability, age, colour, race, religion, nationality, or ethnic origin. All employees and trustees have an obligation not to discriminate and to report incidents of discrimination which may occur.

By order of the Governing Body

Signed by:
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Dr David Neill (Chairman)
Date: 22-10-2025 | 10:44 BST

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GOODWILL CHILDREN'S HOMES

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GOODWILL CHILDREN'S HOMES FOR THE YEAR ENDED 31 MARCH 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:
Simon Speller
EE8C801899F74CE...

Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

Simon Speller FCA
Hillier Hopkins LLP
Chartered Accountants

Date: 22-10-2025 | 11:25 BST

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GOODWILL CHILDREN'S HOMES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM:					
Voluntary income:					
Donations		99,675	3,386	103,061	94,289
Legacies		22,000	-	22,000	507
Charitable income:					
Charitable grants		13,215	-	13,215	-
Investment income:					
Bank interest		1,682	-	1,682	1,574
Total Income		136,572	3,386	139,958	96,370
EXPENDITURE ON:					
Raising funds	3	39,410	-	39,410	38,654
Charitable activities	3	92,496	17,148	109,644	66,579
Governance costs	3	22,514	-	22,514	6,682
Total Resources Expended		154,420	17,148	171,568	111,915
NET MOVEMENTS IN FUNDS		(17,848)	(13,762)	(31,610)	(15,545)
Balances brought forward		311,296	53,696	364,992	380,537
BALANCES CARRIED FORWARD		293,448	39,934	333,382	364,992

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GOODWILL CHILDREN'S HOMES

BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	1&5	-	-		-
CURRENT ASSETS					
Debtors	6	1,054		1,209	
Cash at bank and in hand		357,348		368,364	
		358,402		369,573	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(7,872)		(4,581)	
NET CURRENT ASSETS			350,530		364,992
			350,530		364,992
NET ASSETS					
FUNDS					
Restricted funds	8		39,934		53,696
Unrestricted Funds	9		293,448		311,296
			333,382		364,992

Approved by the Trustees on 22-10-2025 | 10:44 BST
and signed on their behalf by:

Signed by:
3EB43EB2F0ED4F7...
Dr David Neill - Chairman

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1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Goodwill Children's Homes constitutes a public benefit entity as defined by FRS 102.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The only restricted funds relate to the Tamil Nadu Tools Appeal.

Income and expenditure

Income, which is mainly covenants, donations and sponsorships, is accounted for when received except for interest receivable which is accounted for on an accruals basis. Expenditure is accounted for on an accruals basis.

Income tax is recoverable from HMRC under Gift Aid, and is accounted for on an accruals basis.

Legacies

Legacies are credited on receipt to the relevant fund as indicated by the wishes of the testator. Where no such wishes have been expressed the receipts are credited to unrestricted funds.

Donations

Donations received in response to appeals for specific projects are credited to the relevant restricted funds.

Grants

Grant income is accounted for in accordance with the terms of the grant.

Charitable Grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Resources Expended

All expenditure is accounted for on an accruals basis and has been allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

Fundraising costs are incurred in seeking voluntary contributions. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Depreciation

Depreciation is provided at a rate to write off the cost of fixed assets over their effective working lives. Hence, computer equipment and software is depreciated on a straight-line basis over three years.

Taxation

The Charity's surpluses are derived from, and are applied towards, the maintenance of charitable activities and as such are not subject to taxation.

Allocation of costs

Costs are allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

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2. INCOME RECEIVED

During the year, £3,386 (2024: £1,065) of donation income was to restricted funds.

During the year, £Nil (2024: £Nil) of legacy income was to restricted funds.

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

It has been assumed that 100 per cent of the cost of the Administrator's salary and administration office costs are attributable to the "costs of raising funds".

Raising Funds	**Staff Costs £**	**Other costs £**	**Total 2025 £**	**Total 2024 £**
Costs of generating voluntary income				
Administrator's Salary	27,692	-	27,692	29,200
Administration Office costs	11,719		11,719	9,454
	39,410	-	39,410	38,654
Charitable activities				
Grants provided for education, running costs , including grants for Tribal Out Reach Programme (Note)	-	92,496	92,496	66,579
Grants provided for special projects	-	-	-	-
	-	92,496	92,496	66,579
The above includes:				
Charitable activities from restricted funds			17,148	12,811
Governance costs				
Independent Examiner's Fees				
-Current year	-	5,000	5,000	3,316
Trust expenses	-	6,213	6,213	3,366
Trustees' expenses	-	-	-	-
Legal and professional fees	-	11,301	11,301	-
	-	22,514	22,514	6,682

Grants

For the period under review the Charity has made grants to assist Goodwill Children's Charitable Society in Tamil Nadu. Grants have been made during the year to cover running costs and special projects as detailed in the budgets of the homes.

Whilst there is no legal or constructive obligation on the trustees to provide financial support in the future and they retain the option to discontinue such payments should circumstances require, the trustees do in fact intend to continue to provide grants for Tamil Nadu for the foreseeable future.

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4. STAFF COSTS

	2025 £	2024 £
Salaries	26,828	27,181
Employers pension costs	7,035	2,019
	33,863	29,200

The average number of employees was 1 (2024- 1)
No employee earned £60,000 per annum or more.

During the year, Trustees were reimbursed no expenses (2024: Nil).
During the year, no Trustees received any benefits in kind (2024: Nil).
During the year, no Trustees received any remuneration (2024: Nil).

5. TANGIBLE ASSETS

	2025 Equipment £	2024 Equipment £
Opening cost	6,864	6,864
Additions	483	-
Disposals	-	-
Closing cost	7,347	6,864
Opening Depreciation	6,864	6,701
Charge for the year	483	163
Disposals	-	-
Closing Depreciation	7,347	6,864
Closing Net Book Value	-	-

6. DEBTORS

	2025 £	2024 £
Income tax recoverable	1,054	1,209
Other debtors	-	-
Prepayments	-	-
	1,054	1,209

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors and accruals	5,162	3,485
Other taxes and social security costs	2,710	1,096
	7,872	4,581

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8. RESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	53,696	53,696
New funds	3,386	3,386
Resources expended	(17,148)	(17,148)
Closing balance	39,934	39,934

The opening balance includes funds for higher education (£12,000), a computer & projector for the primary school (£500), a washing machine (£200), and a further donation received for Higher Education (£12,000). New funds of £3,386 have been raised for child sponsorship, the tribal outreach programme and for general use.

9. UNRESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	311,296	311,296
New funds	136,572	136,572
Resources expended	(154,420)	(154,420)
Closing balance	293,448	293,448

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

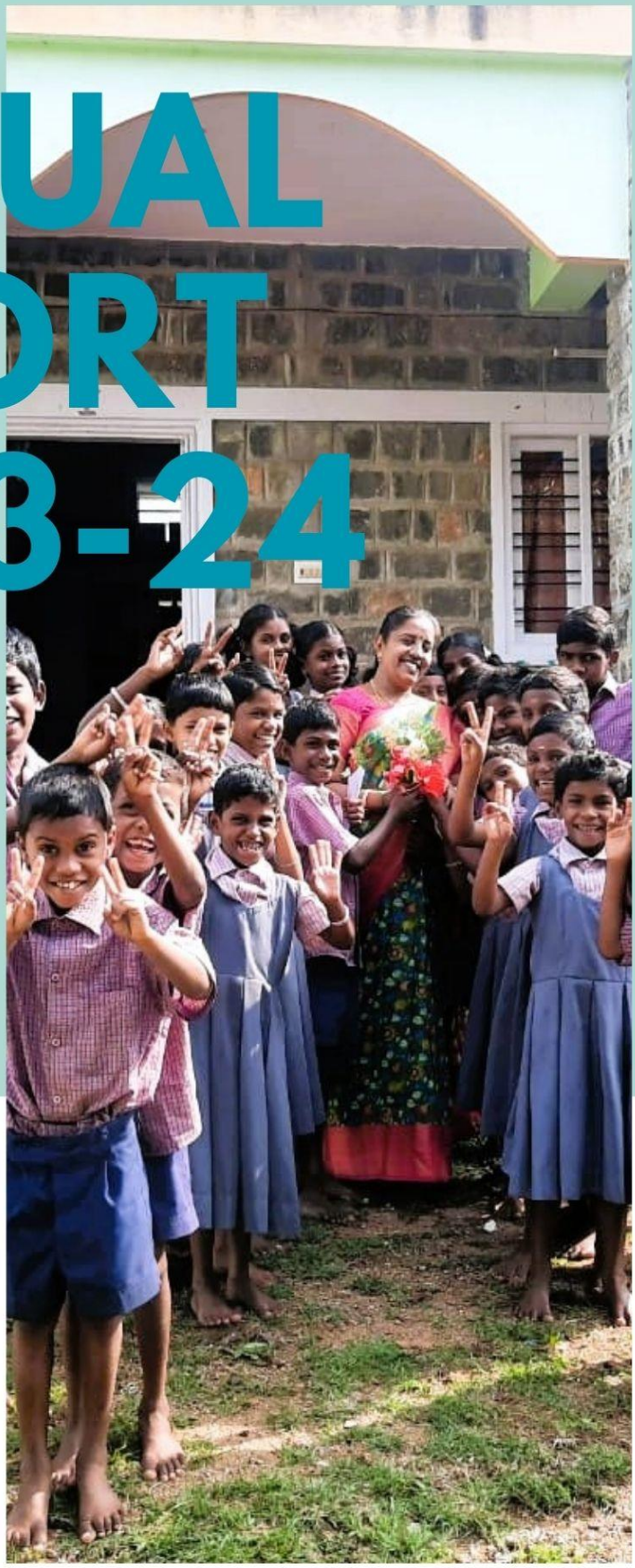
	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Tangible fixed assets	-	-	-	-
Debtors and prepayments	1,054	-	1,054	1,209
Cash at bank and in hand	317,414	39,934	357,348	368,364
Creditors due in one year	(7,872)	-	(7,872)	(4,581)
Net assets at 31st March 2025	310,596	39,934	350,530	364,992

GOODWILL CHILDREN'S HOMES

England & Wales - Charity number 270403

Accounts

ANNUAL REPORT 2023-24



GOODWILL CHILDREN'S HOMES

270403

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5. UK Office Contact Details pg14

CHAIRMAN'S MESSAGE

As I present this year's Annual Report, I am reminded of our shared vision to provide educational opportunities to every child. Our mission is deeply rooted in the belief that education can transform lives, and we remain committed to creating a lasting, positive impact on the children we support in India. During 2023-24, we have faced significant challenges, including operational changes and staff departures, which have required us to reassess the sustainability of Goodwill India. After engaging ASA & Associates to evaluate the Standing Operating Procedures in India, the Indian Committee was surprised by their findings. This led to staff resignations and a need to rethink our strategies moving forward.

To address these challenges, we made a strategic decision to appoint Mr Santhosh as CEO of Goodwill India, supported by Dr Soosai (Business & Finance) and Mr Senthil Kumar (TORP). Together, their task was to streamline operations and strengthen fundraising efforts in India. Recognising the period of dormancy Goodwill India has undergone, it was acknowledged that prevailing patterns may have shifted. Consequently, the sustainability of Goodwill India at its current operational level was untenable. However, despite our intentions, the relationship between Goodwill UK and the Indian Executive Committee became strained. Miscommunication and disagreements led to difficulties in collaboration.

During the year's final quarter, there was a reported change of officials within the Indian Executive Committee which resulted in strained relations and the Executive Committee's unwillingness to work with the UK. Actions taken by the Indian Committee were deemed unsuitable and misjudged.

Despite this, the trustees continued to trust the new team's integrity. Communication hurdles with India were acknowledged, yet the UK's openness and willingness to collaborate were reaffirmed. Trustees noted the need for the UK to reassess its direction due to the breakdown in relations and lack of mutual respect in communications. Considering these challenges, there is a consideration to restructure Goodwill UK to adapt to these new circumstances.

This year in review has also seen a focus on enhancing the skills and diversity of the UK trustees, ensuring we have the expertise needed to guide Goodwill into the future. We are actively looking to bring in individuals with experience in finance, legal, fundraising, and digital marketing to strengthen our leadership. Despite the communication challenges with India, our resolve to support underprivileged children in Tamil Nadu remains as strong as ever. We know that education is the key to breaking the cycle of poverty, and we are determined to continue this vital work.

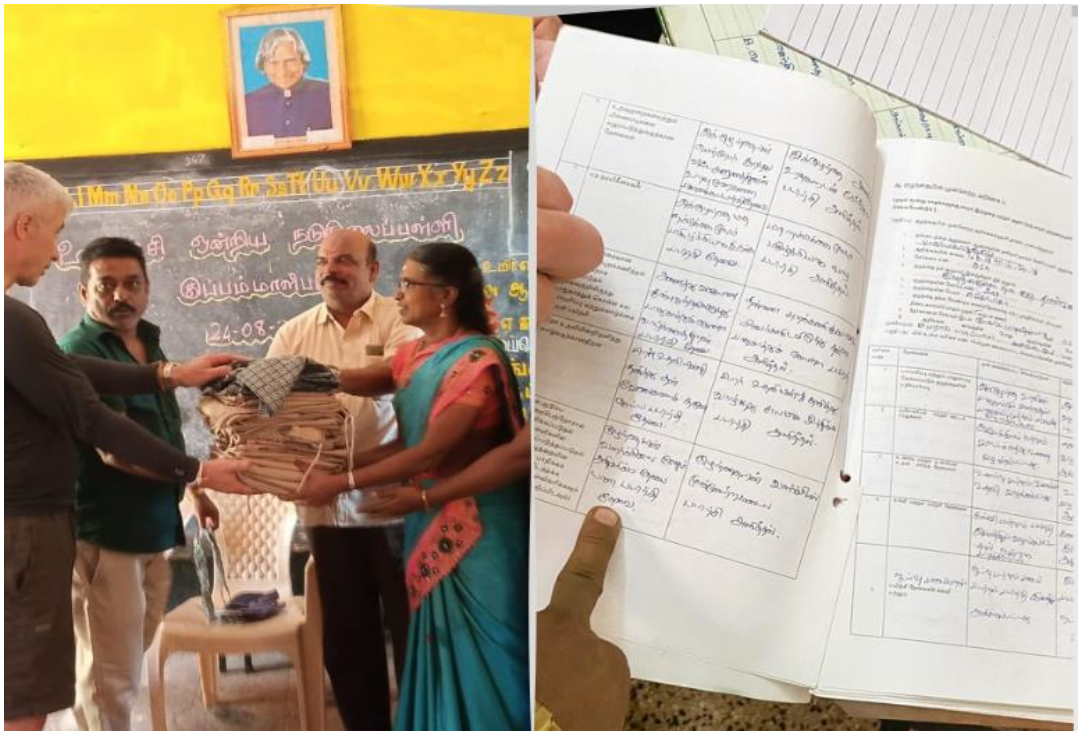
Looking back over the past 50 years, I am proud of the remarkable achievements we have made together. Many children's lives have been transformed through the support of Goodwill, and we have been fortunate to receive legacy gifts that have enabled us to continue our work sustainably. These gifts have allowed us

to fund new initiatives that we otherwise could not have supported. I want to express my gratitude to all our supporters, your commitment has been essential to our success, and I hope we can count on your continued support as we work to make a lasting difference in the lives of the children we serve.



Dr David Neill
Chairman





INTRODUCTION

Goodwill Children's Homes Charitable Society is an independent non-governmental, social development welfare organisation registered under the Society Register Act 1961 and was established in 1974. It is one of the leading childcare organisations in South India and focuses on providing quality education and long-term care and support. We respect varying religions and cultures. We work in the spirit of the United Nations Convention on the Rights of the Child. The home provides educational opportunities to children from marginalised tribal communities in southern Tamil Nadu.

OVERVIEW OF ACTIVITIES AND ACHIEVEMENTS DURING 2023-24

Nutritional Programme Adherence – as per the guidance of the District Child Protection Officer (DPO)

Goodwill Children's Homes, Tamil Nadu, maintained a strong commitment to providing nutritious meals for the children in its care, following the guidance of the District Child Protection Officer (DCPO). A daily menu chart was carefully planned, printed, and displayed for both children and staff. This practice helped ensure transparency and consistency in meal planning, supporting the organization's efforts to uphold nutritional standards.

The implementation of the menu was consistent across both the Goodwill Children's Homes. At the Thandigudi Children's Home, children benefited from nutritious meals that were carefully prepared and served according to the prescribed schedule. Similarly, the boys at the Sanarpatti Boys' Home received meals that met all nutritional guidelines, supporting their well-being and development. This uniform approach ensured that all children in our care were provided with the same high standard of nutrition.

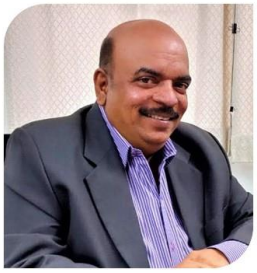
Goodwill Children's Homes established itself as a model of excellence in the Dindigul district, setting a high benchmark for other homes to follow. The organisation's commitment to providing nutritious meals in strict accordance with the District Child Protection Officer's (DCPO) guidelines was a key factor in this achievement. By consistently offering well-balanced meals, Goodwill not only supported the health and growth of the children but also promoted the importance of good nutrition. Over the past year, these efforts reflected the core values of the organisation and its dedication to the well-being of the children in its care.



Goodwill Children's Home: A Renewed Commitment to Excellence

With the arrival of the new team of staff members, the institution has renewed its focus on providing education and nourishment for children in need. This report highlights the recent changes, community responses, and prospects of Goodwill Children's Homes, Tamil Nadu.

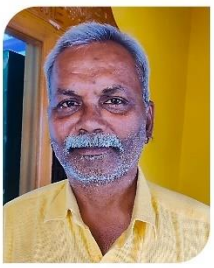
The new staff team has brought renewed energy and commitment to the organisation. Their dedication to the well-being and development of the children has been reflected in their work. Under their guidance, the home has improved its services, placing a stronger emphasis on providing quality education and nutritious meals. These efforts were aimed at fostering a supportive and nurturing environment for the children's overall growth and development. Parents were keen on keeping their children in the Home, recognising the new potential for excellent education and care. The children themselves were now experiencing a renewed sense of security and hope. With the renewed focus on education and personal development, the children at GCHCS are expected to thrive and grow into well-rounded individuals.



Mr Santhosh
CEO



Dr Soosai
Business & Finance



Mr Senthil Kumar
TORP Coordinator

Bringing Joy to Children – Celebrating Birthdays with Sumptuous Meals

At the Thandigudi and Sanarpatti Homes, a meaningful tradition has quietly taken root, where individuals from Dindigul and surrounding areas celebrate their birthdays by sharing a meal with the children. This gesture of kindness provides the children with a special meal and allows the donors to experience the joy of giving, marked by the children's smiles and gratitude.

Those who have participated in this tradition often speak of the deep sense of fulfillment they feel. The children's happiness serves as a reminder that acts of generosity bring joy to both the giver and the receiver. The simple act of celebrating with the children has left a lasting impact on many, fostering a connection that enriches both sides.

This initiative has not only thrived but has also expanded its reach. Three benevolent souls stepped forward, their hearts brimming with love and compassion, to provide the children with a rich, sumptuous meal on their birthdays. Their act of kindness was met with warm embraces, heartfelt prayers, and the sweetest of birthday wishes from the children who had quickly grown to hold them dear. More than just the gift of a hearty meal, these celebrations have brought the children and sponsors together in an act of collective love and support. As word spread, more people joined this beautiful mission. This incredible mission will go a long way in providing the children with not just food, but also the care, education, and opportunities they deserve.

Through the generous support of individuals, the children were able to enjoy a special meal during these celebrations. These events were not only an opportunity to provide nourishment but also to offer emotional support, reminding the children that they are cared for by others. The gatherings reflected a sense of

community and compassion, highlighting the positive impact that collective efforts can have on the lives of those in need.

We express our sincere gratitude to all who participated and contributed to this initiative. Your generosity has had a meaningful effect on the well-being of the children. This initiative serves as a reminder that small acts of kindness can make a significant difference. By continuing to support such efforts, we can contribute to positive change and foster a sense of care and unity.

Building Bonds of Care and Support at Goodwill Children's Homes

The staff's consistent presence and active engagement with the children have helped create a caring and protective environment in the Homes. Regular visits and interactions provide comfort and instil confidence, fostering open communication between the children and their caregivers.

In addition to emotional support, the staff also showed a genuine interest in the children's academic progress, offering advice and encouragement to boost their performance. This involvement enhanced the children's self-esteem and motivation. The staff were seen as trusted figures, with contact information for key team members, Santhosh and Soosai, readily available to ensure the children feel supported at all times.

Enhancing Mealtime Experience for Children: Transition to Tables and Benches

The transition from sitting on the floor to using benches and tables for mealtimes in the Sanarpatti and Thandigudi children's homes had a positive impact on the children's development and well-being. The introduction of benches and tables improved comfort and posture, making mealtimes more relaxed. It also contributed to better hygiene, encouraged social interaction, and provided a more organized setting. This change helped reduce food wastage and introduced a sense of normality, supporting the children's development. Additionally, it allowed the children to practice table manners and etiquette, offering valuable life skills.

Expanding Hope: Goodwill Children's Homes' Mission to Support More Vulnerable Children

Goodwill Children's Homes undertook a mission to extend its services at both the Boys' Home in Sanarpatti and the Children's Home in Thandigudi. This initiative was driven by the belief that every child deserves a safe and nurturing environment, regardless of their circumstances. To achieve this, a collaborative effort was initiated, led by Mr Sivakumar, Child Protection Officer in Dindigul, and Ms Poongodi, Project Officer for Integrated Child Development Services.

The expansion strategy involved engaging with Panchayat Presidents across the Dindigul district to seek their support in identifying and referring orphaned and semi-orphaned children to the homes. By fostering cooperation with local authorities and communities, Goodwill Children's Homes aimed to provide more children with shelter and opportunities for growth. This effort highlighted the importance of collective action in addressing the needs of vulnerable children and ensuring they had access to a caring and supportive environment.

Financial Support to Deserving Children

Goodwill Children’s Home Charitable Society held a gathering on 30th December 2023 at the Sanarpatti Boys' Home to ensure transparency and fairness in distributing educational support. The event, attended

by the Secretary, Treasurer, and Executive Committee members, brought together children and parents from various communities, reflecting the Society's inclusive approach.

During the event, cheques were distributed to deserving students, providing financial support for higher education. The presence of both parents and committee members emphasised the community's role in the Society's mission. It was noted that the support came from donors in the UK and France, highlighting international backing for the initiative.

The event demonstrated the Society's commitment to transparency, accountability, and inclusivity, further empowering underprivileged children to pursue their educational goals.

Games of Joy: Empowering Children at Sanarpatti and Thandigudi Homes

In 2023-24, Goodwill Children's Homes enhanced recreational opportunities for the children at Sanarpatti and Thandigudi by organising a range of games to promote physical activity and teamwork. Santhosh led cricket sessions, fostering teamwork and coordination, while Soosai organized volleyball, encouraging camaraderie. Throwball was also introduced, helping improve hand-eye coordination. Amandine from Goodwill Children's Home, France, joined in the activities, and Siva, the new counsellor, provided additional training, building the children's confidence and engagement in sports.

Outcome:

Increased Happiness:

The games and sports activities organized during the day brought a great deal of joy to the children. They were actively involved, had fun, and enjoyed the camaraderie of playing with their peers.

Evasion of Loneliness:

The recreational activities were successful in helping the children get away from any feelings of soberness or loneliness they may have experienced. Engaging in physical activities, laughter, and bonding with others lifted their spirits.

Developing a Sportsman Spirit: One of the notable outcomes of the day was the visible development of a sportsman spirit in all the children. They showed enthusiasm, sportsmanship, and a willingness to compete in a friendly and respectful manner.

The games and sports day for the children of Sanarpatti and Thandigudi homes was a great success, offering both meaningful recreation and opportunities to promote physical fitness, teamwork, and a positive mindset. The staff's dedication, along with Amandine's participation from Goodwill Children Home, France, made the event a memorable and impactful experience. Continuing such activities is highly recommended to support the ongoing growth and development of the children.

Goodwill Children's Homes Paid Heartfelt Tribute to the Late Mr Sundaram

On December 15, 2023, dedicated members of the Goodwill Children's Homes Charitable Society - including staff, executive members, board members, and former colleagues—gathered at the residence of Mr Sundaram in Thandigudi (Kodalamkadu) to pay their final respects. Mr Sundaram, a revered advisory committee member and former treasurer, was remembered with deep gratitude for his service to the Society.



Transforming Lives

Children at Sanarpatti and Thandigudi homes were once accustomed to sleeping on thin mats, crowded into shared spaces. The arrival of a new staff team marked the beginning of a transformation. Their first step - providing mattresses - brought immediate relief, replacing the hard floor with comfort. Dormitories were restructured, giving each child personal space and privacy. This shift, grounded in respect and compassion, helped the children feel valued and secure. The transformation went beyond physical comforts; it restored their sense of dignity and hope. Today, both homes stand as beacons of care, showing how small acts of kindness can bring profound change, giving every child a safe place to sleep, dream, and grow.

Parents Meeting at Sanarpatti Boys' Home

On October 7, 2023, a key meeting was held at the Boys' Home in Sanarpatti, bringing together parents and staff to discuss the well-being of the children. Led by Santhosh AJ, the meeting emphasized the importance of education, health, and recreational activities. Staff members, including TORP Programme Coordinator Senthil Kumar, House Parent Ravi Pandi, and Counsellor Sivaprakash, shared updates on initiatives to support the children's growth. Parents were encouraged to actively participate in their children's lives and avoid giving money directly to them, promoting unity among the boys. The event concluded with a shared lunch, fostering meaningful interactions. Parents expressed gratitude for the opportunity to engage and thanked the staff for their commitment to the children's development. This meeting strengthened the bond between parents and staff, supporting the children's future success.

Stitching together a brighter and more self-sufficient tomorrow

The revival of the tailoring unit in TORP Villages near KC Patti was a significant step in empowering young women and strengthening local communities. Tailoring machines were already available, and priority was given to members of Women's Self-Help Groups and their families, providing them with valuable skills for economic independence and entrepreneurship. This initiative not only enhanced financial stability but also supported the local economy by creating jobs and essential services. In addition to economic benefits, it promoted education, cultural preservation, and sustainability, paving the way for a brighter future. The re-

establishment of the tailoring unit marked a transformative move toward self-reliance and resilience, with women playing a central role in the region's development.

Suggestion And Complaint Boxes

Erecting suggestion and complaint boxes in both the boys' homes in Sanarpatti and the children's home in Thandigudi has several advantages, in compliance with the Juvenile Justice Act and the guidance of the District Child Protection Officer.

These are the key benefits:

The presence of complaint boxes promotes transparency and accountability in the homes, allowing residents and staff to voice concerns or suggestions anonymously. This empowers residents and aligns with child participation principles, ensuring their rights are respected. The boxes can help identify issues like abuse or neglect and provide valuable feedback for improving care, education, and facilities. They also comply with the Juvenile Justice Act and District Child Protection Officer's guidelines, fostering trust and enhancing the home's reputation. Effective management of these boxes, with prompt action and confidentiality, ensures they remain a useful tool for continuous improvement.

Transforming Education and Renewing Hope: The Journey of Thandigudi Children's Home

To enhance the quality of education at Thandigudi Children's Home, several transformative changes were implemented. The existing Headmistress, Mahalakshmi, transitioned to a maternal role, while Nithiya Jothi was appointed as the new Headmistress of the primary school, tasked with ensuring high-quality education tailored to the children's needs.

A significant milestone was the imminent renewal of the school's license, which had been unresolved for the past 18 months. The administration's tireless efforts brought the renewal process to completion, providing much-needed stability for the school's status.

To further improve the educational environment, the team from the central office conducted regular visits to interact with the children and monitor progress. These initiatives instilled confidence in the staff that the school was effectively addressing the educational needs of orphaned children. Overall, these proactive changes and collaborative efforts indicated a promising future for the children at Thandigudi Children's Home, focusing on their educational development and well-being.

Weekly Communication...

The CEO has established a practice of delivering weekly updates on activities across Goodwill Children's Home to key stakeholders, including Dr David Neil, the Chairman from the UK, and Mr Stanley Manoharan, the Secretary of Goodwill Children's Homes Tamil Nadu. These updates, which cover developments at the central office, the boys' home in Sanarpatti, the children's home in Thandigudi, the primary school, and TORP, enhance communication and keep stakeholders informed.

By documenting these updates, Goodwill fosters transparency and accountability, ensuring discussions and important matters are accurately captured for future reference. This initiative strengthens relationships with Executive Committee members, enabling informed decision-making and support. Additionally, it

promotes proactive communication, allowing the organisation to address issues promptly and align operations with the overall goals of Goodwill Children's Home, ultimately benefiting the children it serves.

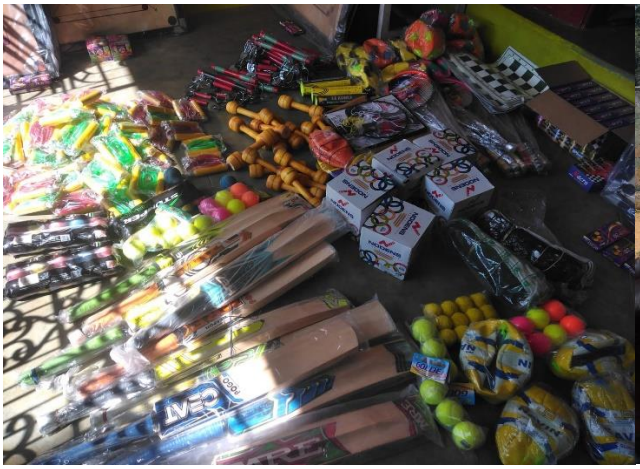
TRIBAL OUTREACH PROGRAMME (TORP)

Sports equipment distribution by TORP

This year, TORP, in collaboration with Goodwill India, significantly enhanced physical education programmes at 11 government schools in KC Patti by providing a variety of sports materials. The distributed equipment included volleyballs, footballs, badminton bats and shuttles, jump ropes, cricket bats, basketballs, and more.

The excitement among students and teachers was evident as these schools had long faced challenges in acquiring such quality sports resources. With the new materials, students can now participate in diverse physical activities, fostering teamwork, discipline, and overall well-being.

The initiative's impact goes beyond physical fitness; it creates an environment where sports are integral to the school experience, contributing to the holistic development of students. The joy and enthusiasm during the distribution event highlighted the positive influence of proper sports infrastructure, essential for nurturing talent and building a healthier, more active generation.





Eye Camp - TORP

An eye camp was successfully conducted at KC Patti in TORP on March 10, 2024, in a joint effort by Arvind Eye Hospital and Christian Fellowship Hospital. The campaign, aimed at promoting eye health awareness, saw extensive promotional activities, including announcements in nearby villages, to ensure robust community participation.

On the day of the camp, activities ran from 8 AM to 4:30 PM, with 214 individuals from 45 villages attending. The attendees included 79 males, 134 females, and one child, reflecting the community's diversity. Comprehensive eye care services were provided to meet the varied needs of the participants.

The camp was staffed by two doctors and fourteen personnel from Arvind Eye Hospital, alongside Dr Rajakumar and Mary from the CF Hospital. Essential services rendered included blood tests, ECGs, and sugar level monitoring. The efforts of approximately twenty-five volunteers, SHG leaders, and TORP staff were instrumental in the smooth facilitation of the camp.

Post-screening, 74 individuals were prescribed spectacles, and 49 were recommended for eye surgery. Those in need of surgical care were transported to Theni Arvind Eye Hospital for specialized treatment and scheduled procedures. Additionally, meals were provided to all individuals identified for surgery.

The eye camp's success is a testament to the collaborative spirit and dedication of Arvind Eye Hospital and Christian Fellowship Hospital, reflecting their commitment to community health and well-being.

Research Findings – TORP Villages

At the end of 2023, a detailed socio-economic analysis of the tribal communities residing in TORP-supported villages, aiming to identify key challenges, opportunities, and recommendations for sustainable development was coordinated by Mr Senthil Kumar, assisted by Ms Amandine from France, who volunteered her time and TORP staff. A mixed-methods approach, incorporating quantitative surveys and qualitative interviews, examined demographic trends, educational enrolment, employment status, and community empowerment initiatives





The demographic analysis of tribal villages involved in the TORP Projects indicates a fairly even distribution of adult males and females, albeit with a marginal male majority. A gender imbalance is evident among those aged 18 and younger, where males outnumber females. The average household comprises around 3.6 individuals, suggesting a tightly-knit family dynamic within these communities. These insights emphasize the need for development programs to be customized to meet the varied requirements of distinct demographic groups, with a special focus on enhancing education, healthcare, and economic opportunities.

The data reveals a significant number of elderly individuals over 50 years of age and youths under 15 within the tribal populations, with a slightly higher percentage of males in both categories. This demographic

structure highlights the necessity for targeted measures to cater to the unique needs of the elderly and the youth, considering the gender imbalances within various age groups.

There is a continued gender gap in literacy rates within tribal communities, with males exhibiting higher literacy levels than females. Addressing this gap is vital to ensure fair educational access and to empower the marginalized sectors of these communities.

Enrolment figures for tribal communities show substantial investment in early childhood education, particularly through Anganwadi centres, and display equitable gender participation in primary and secondary education levels. However, the pursuit of higher education remains limited. Therefore, it is crucial to promote equal access to quality education for all age brackets to support comprehensive community development.

Goodwill TORP's support for tribal children includes a range of educational and socio-cultural programs, providing resources for schools and other forms of assistance. These efforts are instrumental in fostering an environment conducive to the educational and cultural enrichment of tribal children.

The analysis indicates that in villages supported by TORP, 15 residents with physical and mental disabilities have been identified, with females slightly outnumbering males. This underscores the critical need for inclusive development programs that cater to the distinct needs of disabled individuals, ensuring equitable access to community support services.

In these TORP-supported tribal villages, most of the workforce is engaged in daily wage labour, demonstrating a commendable gender parity. Nonetheless, the scarcity of private sector employment and entrepreneurial ventures calls attention to the imperative for strategies that foster formal job creation and entrepreneurial activities, thereby enhancing the community's economic landscape. Goodwill can work collaboratively to empower tribal communities, foster inclusive growth, and advance socio-economic outcomes in TORP-supported villages.






Medical Camp – TORP

On November 25, 2023, the Tribal Outreach Programme (TORP) in KC Patti, Tamil Nadu, hosted a successful medical camp in partnership with the Tamil Nadu Medical Department and Goodwill Children's Homes Charitable Society. The camp provided essential healthcare services to the local community, addressing a range of health issues.

The event, held from 9:30 AM to 3:30 PM, was attended by key figures such as the Chairman of Kodaikanal, the KC Patti councillor, and the Panchayat President. Dr Aravith Krishnan, Block Medical Officer, led the

camp, supported by a dedicated team of doctors and 17 paramedical staff. Services included general health checks, nutritional support for expectant mothers, diagnostic tests, and a blood donation drive.

A total of 102 individuals received care, including 32 men, 60 women, and 11 children, with 61 benefiting from Siddha treatments, integrating traditional medicine into the camp. The event highlighted the commitment to providing comprehensive healthcare to the community.







THE END

UK OFFICE

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BS1 2NT

Tel.: 0117 3250 550 / **Email:** admin@goodwillhomes.org.uk











Charity Registration No. 270403

GOODWILL CHILDREN'S HOMES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

GOODWILL CHILDREN'S HOMES

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

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GOODWILL CHILDREN'S HOMES

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2024

Charity name:	Goodwill Children's Homes
Charity registration number:	270403
Registered office:	2B Whitefriars Lewins Mead Bristol BS1 2NT
Trustees:	Dr David Neill (Chairman) Ms Mary Thorne (Vice - Chair) Mrs Deepti Sandur [resigned as Treasurer 21 October 2023] Mr Andrew Ling (Treasurer - appointed 21 October 2023) Mrs Elaine Clark Mr Richard Fenwick Mrs Katie Fenwick Mr Harsha Vardhana Shankaranarayana [Resigned 16 August 2023] Ms Mary Shire [Resigned: 13 February 2024]
Administrator	Theresa van der Merwe 2B Whitefriars Lewins Mead Bristol BS1 2NT
Accountants	Hillier Hopkins LLP Radius House 51 Clarendon Road Watford Herts WD17 1HP
Banks	HSBC 18 London Street Norwich Norfolk NR2 1LG Bank of Ireland 78/81 Clanbrassil Street Dundalk County Louth Irish Republic
Solicitors	Mills & Reeve Francis House 3-7 Redwell Street Norwich Norfolk NR2 4JJ

GOODWILL CHILDREN'S HOMES

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

As I present this year's Annual Report, I am reminded of our shared vision to provide educational opportunities to every child. Our mission is deeply rooted in the belief that education can transform lives, and we remain committed to creating a lasting, positive impact on the children we support in India. During 2023-24, we have faced significant challenges, including operational changes and staff departures, which have required us to reassess the sustainability of Goodwill India. After engaging ASA & Associates to evaluate the Standard Operating Procedures in India, the Indian Committee was surprised by their findings. This led to staff resignations and a need to rethink our strategies moving forward.

To address these challenges, we made a strategic decision to appoint Mr Santhosh as CEO of Goodwill India, supported by Dr Soosai (Business & Finance) and Mr Senthil Kumar (TORP). Together, their task was to streamline operations and strengthen fundraising efforts in India. Recognising the period of dormancy Goodwill India has undergone, it was acknowledged that prevailing patterns may have shifted. Consequently, the sustainability of Goodwill India at its current operational level was untenable. However, despite our intentions, the relationship between Goodwill UK and the Indian Executive Committee became strained. Miscommunication and disagreements led to difficulties in collaboration.

During the final quarter of the year, there was a reported change of officials within the Indian Executive Committee which resulted in strained relations and the Executive Committee's unwillingness to work with the UK. Actions taken by the Indian Committee were deemed unsuitable and misjudged.

Despite this, the trustees continued to trust the new team's integrity. Communication hurdles with India were acknowledged, yet the UK's openness and willingness to collaborate were reaffirmed. Trustees noted the need for the UK to reassess its direction due to the breakdown in relations and lack of mutual respect in communications. Considering these challenges, there is a consideration to restructure Goodwill UK to adapt to these new circumstances.

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Looking back over the past 50 years, I am proud of the remarkable achievements we have made together. Many children's lives have been transformed through the support of Goodwill, and we have been fortunate to receive legacy gifts that have enabled us to continue our work sustainably. These gifts have allowed us to fund new initiatives that we otherwise could not have supported. I want to express my gratitude to all our supporters-your commitment has been essential to our success, and I hope we can count on your continued support as we work to make a lasting difference in the lives of the children we serve.

Dr David Neill
Chairman



Date: 26 x 24

GOODWILL CHILDREN'S HOMES

TREASURER'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

Total income for the year was lower this year, £96,370 (previous year £218,249): donations £94,289 (previous year £130,896), legacies £507 (previous year £86,789) and Bank Interest £1,574 (previous year £564). During the year we did not receive any government grants. Legacies often come unexpectedly. During the last financial year, we were fortunate to have received two large legacies, boosting our income. However, this year, legacy income has been much lower. However, two legacies have been pledged during this period and are likely to be recognised in 2025, once the funds become available. While we are sometimes notified of a legacy, the complexity of settling estates means funds often arrive in the following financial year, at which point they will be recognised in the accounts.

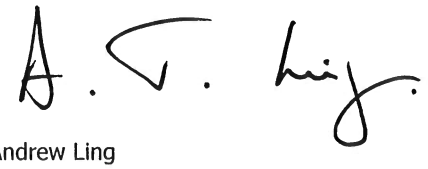
Since the COVID-19 pandemic, Goodwill UK has experienced a significant decline in income, primarily due to the ageing of our supporter base, with many no longer able to contribute financially. Additionally, two out of our three partner schools never returned to visit, and as a result, we lost their financial support as well. In this challenging landscape, legacy donations have become increasingly vital, as they are often a lifeline for smaller charities like ours. The reorganisation and the closure of certain projects in India by the Indian Committee (such as the Trade Training and Tribal Outreach projects) have posed further challenges for UK fundraising efforts. A reduction in the number of active projects has limited the ability to convince would-be donors, to donate. However, as the restructuring process concludes, we will be in a stronger position to launch new projects that will not only align with our mission but also open up fresh opportunities to engage donors and strengthen fundraising initiatives.

Over the past financial year, we have focused on addressing operational challenges with our partner Society in South India, assessing the sustainability of Goodwill India and strengthening our support. The pandemic reduced new admissions, and the closure of the girls' home led to savings as we only covered school and boarding fees. Local funds from the sale of the old Dindigul boys' home helped cover running costs, reducing the need for support from Goodwill UK. As a result, grants this year totalled £66,579 (previous year £46,635), (personal gifts were Nil (previous year £840) for visitor expenses and personal gifts remitted to India). Grants to India included professional fees for internal audits and salary payments to three new Indian staff members.

The UK Administration office costs total £38,654 representing a modest increase on the costs incurred in the previous year (£35,726). This increase has been driven primarily by high levels of UK inflation, which have been felt across the economy. These costs include charity insurance, IT support, newsletters & postage, office rental charges and other costs related to fundraising activities like donor database and fundraising platform fees. As part of the reorganisation with our partner Society, governance costs have been reduced substantially to £6,682 (previous year £20,050). Governance costs incurred in the year comprise professional fees for the auditors and payroll provider, the AGM and the Chairman's visit to the Indian charity. These efforts aimed to reconnect, rebuild, and reassure our supporters. Ensuring efficient and effective administration remains a top priority for us.

The reserves at the end of the year remain strong, at £364,992 (previous year £380,537). The reserves position is continually kept under review to ensure that it remains sufficient to support the Indian operations.

These accounts have been drawn up in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2019.



Mr Andrew Ling

Treasurer

Date: 26. October 2024

Structure, Governance and Management

The Charity was founded in 1975 and adopted its current Rules on October 1st, 1994. It is registered with the Charity Commission for England and Wales to which it submits its accounts on an annual basis. The Rules establish the objects of the charity as being "the relief of poverty amongst children in any part of the world" and "without prejudice to the generality of the foregoing .... to give effect to the same by providing financial support to Goodwill Children's Homes Charitable Society registered in Tamil Nadu, South India". Currently, this organisation is responsible for 105 children in residential homes, an outreach programme that supports about 203 children in 27 tribal villages in the Palani Hills via the Tribal Outreach Project and 43 students being supported through higher education.

The Rules provide for a Trustee body of not more than twelve members and require the appointment of a Chairman, a Vice-Chairman, a Treasurer and a Secretary by the Annual General Meeting to be held in September of each year. Trustees seek to fill vacancies from the charity's existing supporter base taking into account the skills, experience and personal qualities needed to maintain the balance of the Trustee body. An audit of the skills and experience of existing Trustees has allowed a focussed search for additional Trustees to add to the expertise available on the Trustee body. Once a potential Trustee has been identified the person is approached, discussions take place, a short curriculum vitae is requested, and two referees are consulted. The person may attend one or two meetings as a guest. If all sides are happy after these preliminaries the new Trustee will be nominated and appointed at the Annual General Meeting. Where a newly appointed Trustee has not visited the Indian locations, a visit is facilitated if other circumstances allow.

All decisions on policy matters are made at Trustee meetings (currently three meetings per annum) but specific decisions may be delegated to Officers if the matter cannot be deferred to the next meeting. The Rules also provide for an Executive Committee to make decisions if necessary, reporting its decisions to the next meeting of the Trustees.

The delivery of care to children is entirely entrusted to partner organisations in South India (currently one major partner as specified in the Rules and one lesser partner). The relationships are specified in the short Memorandum of Understanding. These organisations are responsible under Indian law for the care of children, execution of programmes, ownership, and maintenance of, and employment of staff. In the past, the main channel of communication with these partners has been through a Field Consultant employed by the Charity, who has reported in writing to all meetings of the Trustees and spent approximately six months each year in India. In light of the financial circumstances, the Field Consultant is no longer employed and this role is now partially overseen by Trustees' monitoring more closely and receiving better communication from the Indian Committee. Much of the recent focus of the UK Trustees has been on auditing policies and ensuring that they reflect recent legislation and are fit for purpose. A big emphasis has been put into examining the policy on Safeguarding the young people in our care and ensuring that working practises in India reflect our expectations of what is appropriate. The implications of the recent GDPR legislation are being incorporated into our Data Protection policy. In the absence of a Field Consultant, the trustees have responded by increasing the number of visits they make to Tamil Nadu to visit Goodwill Homes. At present at least two trustees make separate visits each year. They use this opportunity to audit the implementation of Goodwill policies and procedures, and also to spend time talking to the young people in Goodwill's care- finding out their views on life at Goodwill. In addition, individual Trustees visit the field sites to improve their understanding of the work which is being done and the problems which must be overcome.

Objectives and Activities

The Trustees' aims and objectives are reviewed at the Annual General Meeting. The list distinguishes between activities in India, which are driven mainly by the needs and aspirations of its partner organisations, and activities in the United Kingdom, which focus on the raising of funds, communication with supporters, and ensuring the integrity of financial and administrative arrangements.

Communication with supporters is maintained by a twice-yearly Newsletter, and those supporters who sponsor individual children receive additional information directly from India.

In the United Kingdom, the charity employs one Administrator who is based in an office in Bristol. There are small groups of supporters in various parts of the country who raise money for the charity.

GOODWILL CHILDREN'S HOMES

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GOODWILL CHILDREN'S HOMES FOR THE YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Speller

Simon Speller FCA Hillier Hopkins LLP Chartered Accountants

Date: 08/11/2024

Radius House
51 Clarendon Road
Watford Hertfordshire
WD17 1HP

GOODWILL CHILDREN'S HOMES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
INCOME FROM:					
Voluntary income:					
Donations		93,224	1,065	94,289	130,896
Legacies		507	-	507	86,789
Other income:					
Government grants		-	-	-	-
Investment income:					
Bank interest		1,574	-	1,574	564
Total Income		95,305	1,065	96,370	218,249
EXPENDITURE ON:					
Raising funds	3	38,654	-	38,654	35,726
Charitable activities	3	66,579	-	66,579	46,635
Governance costs	3	6,682	-	6,682	20,050
Total Resources Expended		111,915	-	111,915	102,411
NET MOVEMENTS IN FUNDS		(16,610)	1,065	(15,545)	115,838
Balances brought forward		327,906	52,631	380,537	264,699
BALANCES CARRIED FORWARD		311,296	53,696	364,992	380,537

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Financial Review

The Charity sets an annual budget, which is based on the expected recurrent and agreed capital costs of the partner organisations in India. To fund that expenditure the charity sets income targets, which are based on past experience of giving by supporters in the United Kingdom (much of it in the form of long term sponsorships of individual children, specific facilities, or outreach villages). Where there is need for capital sums above such regular income the Charity will apply to other grant making bodies or issue an appeal to supporters: during the financial year an appeal of this kind was made to existing supporters through the Newsletter.

The Charity has a Memorandum of Understanding with the French Supporters' Group and that group signed a complementary Memorandum of Understanding with the Tamil Nadu Society. As a consequence funds from France which previously flowed through the UK charity's accounts are now remitted directly to India. The Memoranda of Understanding include provision for mechanisms to ensure that the two streams of funding are properly co-coordinated and accounted in India.

Investment Powers

These are governed by the Rules of the Association which permit the funds to be invested in any shares, securities or other property, whether producing income or not, or to lodge the same in any current or deposit bank or building society account and generally to exercise all the powers of investment which a sole beneficial owner of such monies would be entitled to exercise.

The Charity currently adopts a policy of using low risk investments with a view to ensuring that the capital value of the fund is maintained in real terms. Therefore money has been invested in short term (up to 60 days notice) bank deposit accounts and in money market term deposits up to one year. The policy is reviewed annually.

Reserves Policy

It is the trustees' policy to maintain reserves above one year's running costs. The level of reserves is monitored and reviewed annually by the trustees. Reserves at the end of the year amounted to £380,537 (previous year: £264,699).

Risk Management

The trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. In making decisions and reacting to its operating environment the Charity's Trustees recognise the need to avoid risks in the areas of administration, public reputation, financial management and government policy. There are also risks relating to the operation of our partner Society in Tamil Nadu under all those heads and in the area of childcare, but the Memorandum of Understanding with them makes it clear that the main responsibility for its finances, staffing and childcare lies with that Society.

In the opinion of the trustees, the major risks to which the Charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to day operations. The Trustees have agreed to review the statement of risk on an annual basis at the first meeting in each calendar year.

Grant Making Policy

The Charity makes grants to assist Goodwill Children's Homes Charitable Society in Tamil Nadu. Grants are made quarterly to cover running costs and special projects as detailed in the budgets of the homes.

Equal Opportunities Statement

Goodwill Children's Homes is committed to equal opportunities both in making grants to its Indian partners and in its operation in the United Kingdom.

As an employer in the United Kingdom it aims to treat all workers and job applicants equally without discriminating on grounds of marital status, gender, sexuality, disability, age, colour, race, religion, nationality, or ethnic origin. The policy covers recruitment, terms and conditions, induction, conduct at work, promotion, and disciplinary and grievance procedures: similarly all employees and trustees have an obligation not to discriminate and to report incidents of discrimination which may occur.

By order of the Governing Body

D. Neill.

Dr David Neill (Chairman)

Date: 26 x 24

GOODWILL CHILDREN'S HOMES

BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible assets	1&5	-	-		-
CURRENT ASSETS					
Debtors	6	1,209		2,220	
Cash at bank and in hand		368,364		382,224	
		369,573		384,444	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(4,581)		(3,907)	
NET CURRENT ASSETS			364,992		380,537
			364,992		380,537
NET ASSETS					
FUNDS					
Restricted funds	8		53,696		52,631
Unrestricted Funds	9		311,296		327,906
			364,992		380,537

Approved by the Trustees on and signed on their behalf by:

Dr David Neill - Chairman D. Neill - 26 x 24

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Goodwill Children's Homes constitutes a public benefit entity as defined by FRS 102.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The only restricted funds relate to the Tamil Nadu Tools Appeal.

Income and expenditure

Income, which is mainly covenants, donations and sponsorships, is accounted for when received except for interest receivable which is accounted for on an accruals basis. Expenditure is accounted for on an accruals basis.

Income tax is recoverable from HMRC under Gift Aid, and is accounted for on an accruals basis.

Legacies

Legacies are credited on receipt to the relevant fund as indicated by the wishes of the testator. Where no such wishes have been expressed the receipts are credited to unrestricted funds.

Donations

Donations received in response to appeals for specific projects are credited to the relevant restricted funds.

Grants

Grant income is accounted for in accordance with the terms of the grant.

Government Grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Resources Expended

All expenditure is accounted for on an accruals basis and has been allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

Fundraising costs are incurred in seeking voluntary contributions. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Depreciation

Depreciation is provided at a rate to write off the cost of fixed assets over their effective working lives. Hence, computer equipment and software is depreciated on a straight-line basis over three years.

Taxation

The Charity's surpluses are derived from, and are applied towards, the maintenance of charitable activities and as such are not subject to taxation.

Allocation of costs

Costs are allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

2. INCOME RECEIVED

During the year, £1,065 (2023: £14,062) of donation income was to restricted funds.

During the year, £Nil (2023: £38,931) of legacy income was to restricted funds.

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

It has been assumed that 100 per cent of the cost of the Administrator's salary and administration office costs are attributable to the "costs of raising funds".

Raising Funds	Staff Costs £	Other costs £	Total 2024 £	Total 2023 £
Costs of generating voluntary income				
Administrator's Salary	29,200	-	29,200	26,688
Administration Office costs	9,454		9,454	9,038
	38,654	-	38,654	35,726
Charitable activities				
Grants provided for education, running costs , including grants for Tribal Out Reach Programme (Note)	-	66,579	66,579	46,635
Grants provided for special projects	-	-	-	-
	-	66,579	66,579	46,635
The above includes:				
Charitable activities from restricted funds			-	12,811
Governance costs				
Independent Examiner's Fees				
-Current year	-	3,316	3,316	2,716
Trust expenses	-	3,366	3,366	7,767
Trustees' expenses	-	-	-	-
Legal and professional fees	-	-	-	9,567
	-	6,682	6,682	20,050

Grants

For the period under review the Charity has made grants to assist Goodwill Children's Charitable Society in Tamil Nadu. Grants have been made during the year to cover running costs and special projects as detailed in the budgets of the homes.

Whilst there is no legal or constructive obligation on the trustees to provide financial support in the future and they retain the option to discontinue such payments should circumstances require, the trustees do in fact intend to continue to provide grants for Tamil Nadu for the foreseeable future.

4. STAFF COSTS

	2024 £	2023 £
Salaries	27,181	24,834
Employers pension costs	2,019	1,854
	29,200	26,688

The average number of employees was 1 (2023- 1)
No employee earned £60,000 per annum or more.

During the year, Trustees were reimbursed no expenses (2023: Nil).
During the year, no Trustees received any benefits in kind (2023: Nil).
During the year, no Trustees received any remuneration (2023: Nil).

5. TANGIBLE ASSETS

	2024 Equipment £	2023 Equipment £
Opening cost	6,864	6,864
Additions	-	-
Disposals	-	-
Closing cost	6,864	6,864
Opening Depreciation	6,864	6,701
Charge for the year	-	163
Disposals	-	-
Closing Depreciation	6,864	6,864
Closing Net Book Value	-	-

6. DEBTORS

	2024 £	2023 £
Income tax recoverable	1,209	2,220
Other debtors	-	-
Prepayments	-	-
	1,209	2,220

7. CREDITORS: AMOUNTS FALLING DUE

WITHIN ONE YEAR

	2024 £	2023 £
Other creditors and accruals	3,485	2,935
Other taxes and social security costs	1,096	972
	4,581	3,907

8. RESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	52,631	52,631
New funds	1,065	1,065
Resources expended	-	-
Closing balance	53,696	53,696

The opening balance includes funds for Higher Education (£10,000), a computer & projector for primary school (£500), a washing machine (£200) and funds raised for winter appeal (£1,749), a further donation received for Higher Education (£12,000), a further £1,062 for winter appeal and £1,000 relating to catch up camps for health and education. New funds of £1,065 have been raised for school fees, school uniforms and teaching supplies.

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Tangible fixed assets	-	-	-	-
Debtors and prepayments	1,209	-	1,209	2,220
Cash at bank and in hand	314,668	53,696	368,364	382,224
Creditors due in one year	(4,581)	-	(4,581)	(3,907)
Net assets at 31st March 2024	311,296	53,696	364,992	380,537

Charity Registration No. 270403

GOODWILL CHILDREN'S HOMES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

GOODWILL CHILDREN'S HOMES

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

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GOODWILL CHILDREN'S HOMES

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2024

Charity name:	Goodwill Children's Homes
Charity registration number:	270403
Registered office:	2B Whitefriars Lewins Mead Bristol BS1 2NT
Trustees:	Dr David Neill (Chairman) Ms Mary Thorne (Vice - Chair) Mrs Deepti Sandur [resigned as Treasurer 21 October 2023] Mr Andrew Ling (Treasurer - appointed 21 October 2023) Mrs Elaine Clark Mr Richard Fenwick Mrs Katie Fenwick Mr Harsha Vardhana Shankaranarayana [Resigned 16 August 2023] Ms Mary Shire [Resigned: 13 February 2024]
Administrator	Theresa van der Merwe 2B Whitefriars Lewins Mead Bristol BS1 2NT
Accountants	Hillier Hopkins LLP Radius House 51 Clarendon Road Watford Herts WD17 1HP
Banks	HSBC 18 London Street Norwich Norfolk NR2 1LG Bank of Ireland 78/81 Clanbrassil Street Dundalk County Louth Irish Republic
Solicitors	Mills & Reeve Francis House 3-7 Redwell Street Norwich Norfolk NR2 4JJ

GOODWILL CHILDREN'S HOMES

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

As I present this year's Annual Report, I am reminded of our shared vision to provide educational opportunities to every child. Our mission is deeply rooted in the belief that education can transform lives, and we remain committed to creating a lasting, positive impact on the children we support in India. During 2023-24, we have faced significant challenges, including operational changes and staff departures, which have required us to reassess the sustainability of Goodwill India. After engaging ASA & Associates to evaluate the Standard Operating Procedures in India, the Indian Committee was surprised by their findings. This led to staff resignations and a need to rethink our strategies moving forward.

To address these challenges, we made a strategic decision to appoint Mr Santhosh as CEO of Goodwill India, supported by Dr Soosai (Business & Finance) and Mr Senthil Kumar (TORP). Together, their task was to streamline operations and strengthen fundraising efforts in India. Recognising the period of dormancy Goodwill India has undergone, it was acknowledged that prevailing patterns may have shifted. Consequently, the sustainability of Goodwill India at its current operational level was untenable. However, despite our intentions, the relationship between Goodwill UK and the Indian Executive Committee became strained. Miscommunication and disagreements led to difficulties in collaboration.

During the final quarter of the year, there was a reported change of officials within the Indian Executive Committee which resulted in strained relations and the Executive Committee's unwillingness to work with the UK. Actions taken by the Indian Committee were deemed unsuitable and misjudged.

Despite this, the trustees continued to trust the new team's integrity. Communication hurdles with India were acknowledged, yet the UK's openness and willingness to collaborate were reaffirmed. Trustees noted the need for the UK to reassess its direction due to the breakdown in relations and lack of mutual respect in communications. Considering these challenges, there is a consideration to restructure Goodwill UK to adapt to these new circumstances.

This year has also seen a focus on enhancing the skills and diversity of the UK trustees, ensuring we have the expertise needed to guide Goodwill into the future. We have been actively looking to bring in individuals with experience in finance, legal, fundraising, and digital marketing to strengthen our leadership. Despite the communication challenges with India, our resolve to support underprivileged children in Tamil Nadu remains as strong as ever. We know that education is the key to breaking the cycle of poverty, and we are determined to continue this vital work.

Looking back over the past 50 years, I am proud of the remarkable achievements we have made together. Many children's lives have been transformed through the support of Goodwill, and we have been fortunate to receive legacy gifts that have enabled us to continue our work sustainably. These gifts have allowed us to fund new initiatives that we otherwise could not have supported. I want to express my gratitude to all our supporters-your commitment has been essential to our success, and I hope we can count on your continued support as we work to make a lasting difference in the lives of the children we serve.

Dr David Neill
Chairman



Date: 26 x 24

GOODWILL CHILDREN'S HOMES

TREASURER'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

Total income for the year was lower this year, £96,370 (previous year £218,249): donations £94,289 (previous year £130,896), legacies £507 (previous year £86,789) and Bank Interest £1,574 (previous year £564). During the year we did not receive any government grants. Legacies often come unexpectedly. During the last financial year, we were fortunate to have received two large legacies, boosting our income. However, this year, legacy income has been much lower. However, two legacies have been pledged during this period and are likely to be recognised in 2025, once the funds become available. While we are sometimes notified of a legacy, the complexity of settling estates means funds often arrive in the following financial year, at which point they will be recognised in the accounts.

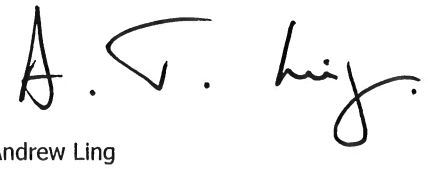
Since the COVID-19 pandemic, Goodwill UK has experienced a significant decline in income, primarily due to the ageing of our supporter base, with many no longer able to contribute financially. Additionally, two out of our three partner schools never returned to visit, and as a result, we lost their financial support as well. In this challenging landscape, legacy donations have become increasingly vital, as they are often a lifeline for smaller charities like ours. The reorganisation and the closure of certain projects in India by the Indian Committee (such as the Trade Training and Tribal Outreach projects) have posed further challenges for UK fundraising efforts. A reduction in the number of active projects has limited the ability to convince would-be donors, to donate. However, as the restructuring process concludes, we will be in a stronger position to launch new projects that will not only align with our mission but also open up fresh opportunities to engage donors and strengthen fundraising initiatives.

Over the past financial year, we have focused on addressing operational challenges with our partner Society in South India, assessing the sustainability of Goodwill India and strengthening our support. The pandemic reduced new admissions, and the closure of the girls' home led to savings as we only covered school and boarding fees. Local funds from the sale of the old Dindigul boys' home helped cover running costs, reducing the need for support from Goodwill UK. As a result, grants this year totalled £66,579 (previous year £46,635), (personal gifts were Nil (previous year £840) for visitor expenses and personal gifts remitted to India). Grants to India included professional fees for internal audits and salary payments to three new Indian staff members.

The UK Administration office costs total £38,654 representing a modest increase on the costs incurred in the previous year (£35,726). This increase has been driven primarily by high levels of UK inflation, which have been felt across the economy. These costs include charity insurance, IT support, newsletters & postage, office rental charges and other costs related to fundraising activities like donor database and fundraising platform fees. As part of the reorganisation with our partner Society, governance costs have been reduced substantially to £6,682 (previous year £20,050). Governance costs incurred in the year comprise professional fees for the auditors and payroll provider, the AGM and the Chairman's visit to the Indian charity. These efforts aimed to reconnect, rebuild, and reassure our supporters. Ensuring efficient and effective administration remains a top priority for us.

The reserves at the end of the year remain strong, at £364,992 (previous year £380,537). The reserves position is continually kept under review to ensure that it remains sufficient to support the Indian operations.

These accounts have been drawn up in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2019.



Mr Andrew Ling

Treasurer

Date: 26. October 2024

Structure, Governance and Management

The Charity was founded in 1975 and adopted its current Rules on October 1st, 1994. It is registered with the Charity Commission for England and Wales to which it submits its accounts on an annual basis. The Rules establish the objects of the charity as being "the relief of poverty amongst children in any part of the world" and "without prejudice to the generality of the foregoing .... to give effect to the same by providing financial support to Goodwill Children's Homes Charitable Society registered in Tamil Nadu, South India". Currently, this organisation is responsible for 105 children in residential homes, an outreach programme that supports about 203 children in 27 tribal villages in the Palani Hills via the Tribal Outreach Project and 43 students being supported through higher education.

The Rules provide for a Trustee body of not more than twelve members and require the appointment of a Chairman, a Vice-Chairman, a Treasurer and a Secretary by the Annual General Meeting to be held in September of each year. Trustees seek to fill vacancies from the charity's existing supporter base taking into account the skills, experience and personal qualities needed to maintain the balance of the Trustee body. An audit of the skills and experience of existing Trustees has allowed a focussed search for additional Trustees to add to the expertise available on the Trustee body. Once a potential Trustee has been identified the person is approached, discussions take place, a short curriculum vitae is requested, and two referees are consulted. The person may attend one or two meetings as a guest. If all sides are happy after these preliminaries the new Trustee will be nominated and appointed at the Annual General Meeting. Where a newly appointed Trustee has not visited the Indian locations, a visit is facilitated if other circumstances allow.

All decisions on policy matters are made at Trustee meetings (currently three meetings per annum) but specific decisions may be delegated to Officers if the matter cannot be deferred to the next meeting. The Rules also provide for an Executive Committee to make decisions if necessary, reporting its decisions to the next meeting of the Trustees.

The delivery of care to children is entirely entrusted to partner organisations in South India (currently one major partner as specified in the Rules and one lesser partner). The relationships are specified in the short Memorandum of Understanding. These organisations are responsible under Indian law for the care of children, execution of programmes, ownership, and maintenance of, and employment of staff. In the past, the main channel of communication with these partners has been through a Field Consultant employed by the Charity, who has reported in writing to all meetings of the Trustees and spent approximately six months each year in India. In light of the financial circumstances, the Field Consultant is no longer employed and this role is now partially overseen by Trustees' monitoring more closely and receiving better communication from the Indian Committee. Much of the recent focus of the UK Trustees has been on auditing policies and ensuring that they reflect recent legislation and are fit for purpose. A big emphasis has been put into examining the policy on Safeguarding the young people in our care and ensuring that working practises in India reflect our expectations of what is appropriate. The implications of the recent GDPR legislation are being incorporated into our Data Protection policy. In the absence of a Field Consultant, the trustees have responded by increasing the number of visits they make to Tamil Nadu to visit Goodwill Homes. At present at least two trustees make separate visits each year. They use this opportunity to audit the implementation of Goodwill policies and procedures, and also to spend time talking to the young people in Goodwill's care- finding out their views on life at Goodwill. In addition, individual Trustees visit the field sites to improve their understanding of the work which is being done and the problems which must be overcome.

Objectives and Activities

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Communication with supporters is maintained by a twice-yearly Newsletter, and those supporters who sponsor individual children receive additional information directly from India.

In the United Kingdom, the charity employs one Administrator who is based in an office in Bristol. There are small groups of supporters in various parts of the country who raise money for the charity.

GOODWILL CHILDREN'S HOMES

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GOODWILL CHILDREN'S HOMES FOR THE YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Speller

Simon Speller FCA Hillier Hopkins LLP Chartered Accountants

Date: 08/11/2024

Radius House
51 Clarendon Road
Watford Hertfordshire
WD17 1HP

GOODWILL CHILDREN'S HOMES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
INCOME FROM:					
Voluntary income:					
Donations		93,224	1,065	94,289	130,896
Legacies		507	-	507	86,789
Other income:					
Government grants		-	-	-	-
Investment income:					
Bank interest		1,574	-	1,574	564
Total Income		95,305	1,065	96,370	218,249
EXPENDITURE ON:					
Raising funds	3	38,654	-	38,654	35,726
Charitable activities	3	66,579	-	66,579	46,635
Governance costs	3	6,682	-	6,682	20,050
Total Resources Expended		111,915	-	111,915	102,411
NET MOVEMENTS IN FUNDS		(16,610)	1,065	(15,545)	115,838
Balances brought forward		327,906	52,631	380,537	264,699
BALANCES CARRIED FORWARD		311,296	53,696	364,992	380,537

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Financial Review

The Charity sets an annual budget, which is based on the expected recurrent and agreed capital costs of the partner organisations in India. To fund that expenditure the charity sets income targets, which are based on past experience of giving by supporters in the United Kingdom (much of it in the form of long term sponsorships of individual children, specific facilities, or outreach villages). Where there is need for capital sums above such regular income the Charity will apply to other grant making bodies or issue an appeal to supporters: during the financial year an appeal of this kind was made to existing supporters through the Newsletter.

The Charity has a Memorandum of Understanding with the French Supporters' Group and that group signed a complementary Memorandum of Understanding with the Tamil Nadu Society. As a consequence funds from France which previously flowed through the UK charity's accounts are now remitted directly to India. The Memoranda of Understanding include provision for mechanisms to ensure that the two streams of funding are properly co-coordinated and accounted in India.

Investment Powers

These are governed by the Rules of the Association which permit the funds to be invested in any shares, securities or other property, whether producing income or not, or to lodge the same in any current or deposit bank or building society account and generally to exercise all the powers of investment which a sole beneficial owner of such monies would be entitled to exercise.

The Charity currently adopts a policy of using low risk investments with a view to ensuring that the capital value of the fund is maintained in real terms. Therefore money has been invested in short term (up to 60 days notice) bank deposit accounts and in money market term deposits up to one year. The policy is reviewed annually.

Reserves Policy

It is the trustees' policy to maintain reserves above one year's running costs. The level of reserves is monitored and reviewed annually by the trustees. Reserves at the end of the year amounted to £380,537 (previous year: £264,699).

Risk Management

The trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. In making decisions and reacting to its operating environment the Charity's Trustees recognise the need to avoid risks in the areas of administration, public reputation, financial management and government policy. There are also risks relating to the operation of our partner Society in Tamil Nadu under all those heads and in the area of childcare, but the Memorandum of Understanding with them makes it clear that the main responsibility for its finances, staffing and childcare lies with that Society.

In the opinion of the trustees, the major risks to which the Charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to day operations. The Trustees have agreed to review the statement of risk on an annual basis at the first meeting in each calendar year.

Grant Making Policy

The Charity makes grants to assist Goodwill Children's Homes Charitable Society in Tamil Nadu. Grants are made quarterly to cover running costs and special projects as detailed in the budgets of the homes.

Equal Opportunities Statement

Goodwill Children's Homes is committed to equal opportunities both in making grants to its Indian partners and in its operation in the United Kingdom.

As an employer in the United Kingdom it aims to treat all workers and job applicants equally without discriminating on grounds of marital status, gender, sexuality, disability, age, colour, race, religion, nationality, or ethnic origin. The policy covers recruitment, terms and conditions, induction, conduct at work, promotion, and disciplinary and grievance procedures: similarly all employees and trustees have an obligation not to discriminate and to report incidents of discrimination which may occur.

By order of the Governing Body

D. Neill.

Dr David Neill (Chairman)

Date: 26 x 24

GOODWILL CHILDREN'S HOMES

BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible assets	1&5	-	-		-
CURRENT ASSETS					
Debtors	6	1,209		2,220	
Cash at bank and in hand		368,364		382,224	
		369,573		384,444	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(4,581)		(3,907)	
NET CURRENT ASSETS			364,992		380,537
			364,992		380,537
NET ASSETS					
FUNDS					
Restricted funds	8		53,696		52,631
Unrestricted Funds	9		311,296		327,906
			364,992		380,537

Approved by the Trustees on and signed on their behalf by:

Dr David Neill - Chairman D. Neill - 26 x 24

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Goodwill Children's Homes constitutes a public benefit entity as defined by FRS 102.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The only restricted funds relate to the Tamil Nadu Tools Appeal.

Income and expenditure

Income, which is mainly covenants, donations and sponsorships, is accounted for when received except for interest receivable which is accounted for on an accruals basis. Expenditure is accounted for on an accruals basis.

Income tax is recoverable from HMRC under Gift Aid, and is accounted for on an accruals basis.

Legacies

Legacies are credited on receipt to the relevant fund as indicated by the wishes of the testator. Where no such wishes have been expressed the receipts are credited to unrestricted funds.

Donations

Donations received in response to appeals for specific projects are credited to the relevant restricted funds.

Grants

Grant income is accounted for in accordance with the terms of the grant.

Government Grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Resources Expended

All expenditure is accounted for on an accruals basis and has been allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

Fundraising costs are incurred in seeking voluntary contributions. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Depreciation

Depreciation is provided at a rate to write off the cost of fixed assets over their effective working lives. Hence, computer equipment and software is depreciated on a straight-line basis over three years.

Taxation

The Charity's surpluses are derived from, and are applied towards, the maintenance of charitable activities and as such are not subject to taxation.

Allocation of costs

Costs are allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

2. INCOME RECEIVED

During the year, £1,065 (2023: £14,062) of donation income was to restricted funds.

During the year, £Nil (2023: £38,931) of legacy income was to restricted funds.

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

It has been assumed that 100 per cent of the cost of the Administrator's salary and administration office costs are attributable to the "costs of raising funds".

Raising Funds	Staff Costs £	Other costs £	Total 2024 £	Total 2023 £
Costs of generating voluntary income				
Administrator's Salary	29,200	-	29,200	26,688
Administration Office costs	9,454		9,454	9,038
	38,654	-	38,654	35,726
Charitable activities				
Grants provided for education, running costs , including grants for Tribal Out Reach Programme (Note)	-	66,579	66,579	46,635
Grants provided for special projects	-	-	-	-
	-	66,579	66,579	46,635
The above includes:				
Charitable activities from restricted funds			-	12,811
Governance costs				
Independent Examiner's Fees				
-Current year	-	3,316	3,316	2,716
Trust expenses	-	3,366	3,366	7,767
Trustees' expenses	-	-	-	-
Legal and professional fees	-	-	-	9,567
	-	6,682	6,682	20,050

Grants

For the period under review the Charity has made grants to assist Goodwill Children's Charitable Society in Tamil Nadu. Grants have been made during the year to cover running costs and special projects as detailed in the budgets of the homes.

Whilst there is no legal or constructive obligation on the trustees to provide financial support in the future and they retain the option to discontinue such payments should circumstances require, the trustees do in fact intend to continue to provide grants for Tamil Nadu for the foreseeable future.

4. STAFF COSTS

	2024 £	2023 £
Salaries	27,181	24,834
Employers pension costs	2,019	1,854
	29,200	26,688

The average number of employees was 1 (2023- 1)
No employee earned £60,000 per annum or more.

During the year, Trustees were reimbursed no expenses (2023: Nil).
During the year, no Trustees received any benefits in kind (2023: Nil).
During the year, no Trustees received any remuneration (2023: Nil).

5. TANGIBLE ASSETS

	2024 Equipment £	2023 Equipment £
Opening cost	6,864	6,864
Additions	-	-
Disposals	-	-
Closing cost	6,864	6,864
Opening Depreciation	6,864	6,701
Charge for the year	-	163
Disposals	-	-
Closing Depreciation	6,864	6,864
Closing Net Book Value	-	-

6. DEBTORS

	2024 £	2023 £
Income tax recoverable	1,209	2,220
Other debtors	-	-
Prepayments	-	-
	1,209	2,220

7. CREDITORS: AMOUNTS FALLING DUE

WITHIN ONE YEAR

	2024 £	2023 £
Other creditors and accruals	3,485	2,935
Other taxes and social security costs	1,096	972
	4,581	3,907

8. RESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	52,631	52,631
New funds	1,065	1,065
Resources expended	-	-
Closing balance	53,696	53,696

The opening balance includes funds for Higher Education (£10,000), a computer & projector for primary school (£500), a washing machine (£200) and funds raised for winter appeal (£1,749), a further donation received for Higher Education (£12,000), a further £1,062 for winter appeal and £1,000 relating to catch up camps for health and education. New funds of £1,065 have been raised for school fees, school uniforms and teaching supplies.

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Tangible fixed assets	-	-	-	-
Debtors and prepayments	1,209	-	1,209	2,220
Cash at bank and in hand	314,668	53,696	368,364	382,224
Creditors due in one year	(4,581)	-	(4,581)	(3,907)
Net assets at 31st March 2024	311,296	53,696	364,992	380,537

GOODWILL CHILDREN'S HOMES

England & Wales - Charity number 270403

Accounts

2022-2023

Annual Report



GOODWILL CHILDREN'S HOMES

Charity No. 270403

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A WORD FROM OUR CHAIRMAN

Greetings from everyone at Goodwill. It has been a positive year for the charity- thank you for all the support that has made it possible. The relationship with our supporters has remained strong with two 'Friends of Goodwill' visits taking place during the year allowing the relationships formed by regular contact over time to get stronger.

Covid had a palpable effect on life in the rural areas of Tamil Nadu. The uncertainty meant that some of our staff left to be with their extended families and that local fundraising in India has been difficult. Our commitment has been to support all of the children who had been in the homes by making full use of our remaining staff. As a result, only 13 new children have been admitted to Goodwill this year.

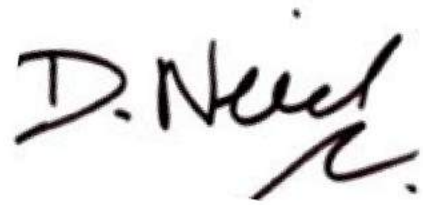
The hiatus, however, has been an opportunity to consider the most appropriate way to support the current needs of disadvantaged communities. We have been working hard to build on the reflection started during the COVID-19 pandemic so that we can continue our evolution into a more effective and efficient organisation.

We have worked hard to try to find the best way forward. ASA & Associates from Chennai audited our organisation and I led a UK Trustees' visit to Tamil Nadu so that we could make an assessment of current needs. There continues to be much excellent work: This year saw medical screening and art therapy for the pupils at Thandigudi, eye screening at TORP and local collaboration allowed the fitting of solar panels at Thandigudi. There is no denying, however, that changes in legislation mean that there is work to do at all the homes.

The girls' home at Pattiveeranpatti is closed at the moment due to the cost of addressing the changes required there. We continue to visit the girls regularly and offer support whether they are staying in school hostels or if they opted to stay with their families.

Goodwill is celebrating 50 years next year and the Indian Committee is working with the UK trustees to find the best possible sustainable solution to move forward. Discussions have been taking place on how to update and transform what we do. As a first step in this, we are trying to recruit from India a Chief Executive Officer to provide some expertise and assist the Indian Committee.

Trustees would like to thank all supporters for their loyalty and generous support of our charity. We would not be able to do what we do without the support of people like you, and we want you to know that your contributions have made a real difference. Thank you for your belief in what we are trying to achieve.



DR DAVID NEILL
CHAIRMAN





GOODWILL CHILDREN'S HOMES, TAMIL NADU

BY MR RM SELVAM

Goodwill Children's Homes (GCHCS) has admirably provided 49 years of dedicated service to underprivileged children facing challenging circumstances. As they entered the 2022-23 academic year, the organisation continued to achieve success through various forms of childcare.

The unwavering support from sponsors in the United Kingdom, France, and India plays a crucial role in enabling GCHCS to provide assistance to children in need. With this support, GCHCS can extend its outreach and provide care and protection to vulnerable children.

In India, Goodwill operates three residential homes for children and runs a community-based childcare programme known as the Tribal Outreach Programme. This initiative was established in 2002 in the K.C. Patti area. Over the past two decades, Goodwill has consistently supported student education, enabling many to progress to higher education levels.

A UK Trust and a key supporter acknowledges the impactful work of GCHCS in Tamil Nadu, India. Their contributions have allowed 36 students to pursue higher education studies without obstacles.

CONTINUE ...

Significant support comes from various sources, including the UK Trust, churches, schools, and compassionate individuals residing in England. The involvement and commitment of these entities are essential for the realisation of GCHCS's vision and mission.

In the face of challenges posed by Indian government regulations and departmental requirements, GCHCS had to regretfully close the girls' home at Pattiveeranpatti in 2022. Although management was disappointed by this decision, they swiftly found alternative arrangements. Children were relocated to different boarding schools, ensuring their continued education and well-being. Some girls were able to return to their own homes while attending school.

To further aid girls' education, Goodwill India provides external educational assistance. This support encompasses school fees, examination fees, as well as food and accommodation expenses. GCHCS remains dedicated to fulfilling all the essential needs of its students, ensuring their happiness and growth.





GOVERNANCE

UK Trustees visit to India

Amidst the global COVID-19 pandemic, UK trustees expressed concerns about the effectiveness of the support for young people in Tamil Nadu, India. To address this, the Chairman led a group including Mary Thorne and Richard Fenwick on a visit to key locations such as Thandigudi, Pattiveeranpatti, Sanarpatti, and the Tribal Outreach Programme base in K.C. Patti. The aim was to assess current needs and optimise the UK's contributions.

During the visit, they also reconnected with local Goodwill staff. This on-the-ground interaction not only provided a clearer understanding of the challenges faced by the communities but also allowed for a more nuanced evaluation of the impact of existing initiatives.

Day Two at Thandigudi Home

Despite the absence of children during the visit, trustees received a warm welcome, offering them an unusual chance to engage extensively with the staff and thoroughly explore the expansive premises. As the first post-COVID-19 trustees to visit, they were well received.

The teaching staff convened for discussions, providing valuable insights into their challenges and sharing their long and medium-term teaching plans. Our discussions delved into curriculum balance and its alignment with staff skills. Notably, an opportunity emerged to enhance spoken English instruction.

Thandigudi's complex site poses maintenance challenges, echoing our experiences at other locations. The relentless seasonal rains and winds challenge the local staff. Recent legislative changes demand higher standards for bathroom facilities relative to the number of children. Meeting these demands has driven recent renovation efforts.



CONTINUE ...

Day Three: Executive Committee Meeting

Meeting the Executive Committee at Sanarpatti boys' home stood out during the trip. The warm welcome from the boys was appreciated. Informal discussions with committee members preceded a productive two-hour formal session.

Visits and talks with dedicated, long-serving staff provided valuable insights into Goodwill's challenges and opportunities. The approaching 50th Jubilee in 2024 presents an ideal occasion to honour achievements and outline a visionary path forward. The Indian Executive Committee is currently prioritising this effort.

Legislative changes related to residential settings in India are posing significant challenges. Additionally, there is a growing reluctance among local families to send their children away from home, and the number of orphans in tribal communities has decreased.

Despite these obstacles, various initiatives are emerging to support education for both children and adults in rural areas, aiming for sustainable development within these communities. These complex issues are driving future planning. The organization's focus includes three main aspects: residential facilities, a school, and the Tribal Outreach Programme (TORP). Evaluating the costs and benefits of each of these interrelated functions is crucial, given the limited resources of the charity.

Trustees have engaged in open and informative discussions with the Committee, emphasizing the intention to conduct a comprehensive review. They aim to consult extensively with stakeholders and develop a strategy that prioritizes the needs of young people in disadvantaged communities. The UK Trustees express their satisfaction at being part of this process, highlighting their commitment to the organisation's mission and future endeavours.



MORE GOVERNANCE ...

ASA & Associates team

In June 2022, a team from ASA and Associates, comprising auditors from Chennai, visited GCHCS. This visit was prompted by directives from UK trustees and aimed to comprehensively assess the project's objectives. The team conducted a thorough examination, encompassing all GCHCS sections. They conducted face-to-face meetings with staff members, reviewed existing records on policies and operating procedures, and collected information from students. Collaborating with executive members marked the initiation of the audit process. The team meticulously reviewed all spending vouchers and approval patterns, staying at Sanarpatti home to complete their investigation. The culmination of their efforts led to the presentation of ASA reports to the UK office, indicating potential implementation of effective changes.

It is anticipated that the alignment of these reports with statutory requirements will soon drive organisational development. This underscores the belief that changes, though constant, are imperative for fostering both physical and mental growth.





HOME MANAGEMENT COMMITTEE

The Ministry of Women and Child Development is dedicated to ensuring the optimal growth and development of all children within our nation. Our goal is to foster their well-being by nurturing families, communities, and society at large.

Each Child Care Institution must establish a daily routine in collaboration with the Children's Committees, prominently displayed throughout the facility. The committee, led by the District Child Protection Officer as Chairperson, is responsible for these initiatives.

Committee sessions commence by opening the suggestion box at the institution. Extensive deliberations focus on children's needs, protection, and welfare, with outcomes meticulously documented as minutes for future reference.

These discussions and resolutions are thoroughly documented.

The Child Care Institution must consistently update an individualised care plan for each student, tracking their weekly activities and progress.

Quarterly gatherings are essential, bringing together the committee to review and confirm the implementation of the daily routine by the Superintendent/Person-in-charge.







THANDIGUDI HOME

Goodwill Children's Homes (GCHCS) has admirably provided 49 years of dedicated service to underprivileged children facing challenging circumstances. As they entered the 2022-23 academic year, the organisation continued to achieve success through various forms of childcare.

The unwavering support from sponsors in the United Kingdom, France, and India plays a crucial role in enabling GCHCS to provide assistance to children in need. With this support, GCHCS can extend its outreach and provide care and protection to vulnerable children.

In India, Goodwill operates three residential homes for children and runs a community-based childcare programme known as the Tribal Outreach Programme. This initiative was established in 2002 in the K.C. Patti area. Over the past two decades, Goodwill has consistently supported student education, enabling many to progress to higher education levels.

A UK Trust and a key supporter acknowledges the impactful work of GCHCS in Tamil Nadu, India. Their contributions have allowed 36 students to pursue higher education studies without obstacles.

NEW ADMISSIONS

In the 2022-2023 academic year, Goodwill Children's Homes Charitable Society admitted new underprivileged children, continuing its mission since 1974. Located in Thandigudi, Kodaikanal, the organisation was established to provide a home for orphaned and destitute children who had lost their parents. Over the years, Goodwill faced challenges in selecting the right candidates for admission due to the high number of applications received. The pandemic further exacerbated difficulties, with online classes having a lower adoption rate compared to in-person classes.

Government restrictions and a flawed system have led to a decline in admissions, impacting the lives of disadvantaged students. Despite these challenges, Goodwill Children's Homes admitted 9 children in Thandigudi and 4 in Sanarpatti during this period. Throughout 2022-23, the organisation continued to provide care and support in its residential homes, aiding 36 youngsters pursuing higher education. Their Tribal Outreach Programme (TORP) extended assistance to 281 children in tribal hamlets.



However, due to government regulations, our Pattiveeranpatti Girls' home were closed, and 89 girls were relocated to other care units. In total, Goodwill directly supported 500 children during this time.

Residential Childcare Advancements

Over the course of 2022-23, Goodwill Children's Homes made significant strides in bolstering residential care and support services for children within its two dedicated homes situated in the heart of Dindigul district, Tamil Nadu. In response to the closure of the Pattiveeranpatti home, we initiated a transition to External Assistance, ensuring that the students previously residing in the PVP Home were seamlessly relocated to various alternative accommodations.
These two essential homes are nestled within two distinct villages: Thandigudi and Sanarpatti. Our commitment to nurturing and providing a safe haven for children remains unwavering, as we continually evolve our approach to meet the evolving needs of the children under our care.

Activities

During the period spanning 2022 to 2023, a variety of significant activities took place, reflecting the commitment and dedication of the organisation. These activities were subject to evaluation by various government officials, who conducted inspections between April 2022 and May 2023. The primary objective of these visits was to ensure the organization was aligned with its intended purposes and functioning effectively. Notably, officials from key governmental bodies such as the Department of Vigilance, the Society of Registrar, Revenue Officials, the CWC, and the DCPO Office in Dindigul were involved in these inspections.

Their scrutiny yielded positive results, as they were content with the ongoing work being undertaken by the organization. This official acknowledgement bodes well for the organization's efforts and underscores the importance of government support in facilitating smooth operations.

On June 1, 2022, the organization had the privilege of hosting distinguished guests from the UK, including Chairman Dr David Neill, Trustee Mary Thorne, and Mr Richard Fenwick. This occasion marked a significant step forward as they toured our facilities and engaged in discussions with the executive team. The objective of their visit was to collaboratively strategise essential improvements for the organization, charting a course for its future. The guests expressed a keen interest in implementing structural enhancements that would lead to the refinement of various activities. This process necessitated making difficult decisions to address prevailing challenges. While the journey presented its share of challenges, it was an opportune moment for Goodwill to address areas of concern and dissatisfaction.

We extend our admiration and gratitude to the UK Trustees for their unwavering commitment. Their continued support has proven instrumental in enabling us to provide assistance to destitute, orphaned, and economically disadvantaged students within our local community. Their dedication resonates strongly with our mission and is a beacon of hope for those we serve.



GOODWILL INDIA

YEAR 2022-23

ROAD LEADING TO THANDIGUDI

The deteriorated main public road leading to GCHCS Thandigudi's entrance posed difficulties for walking and driving due to its disrepair. Taking action, the Goodwill Children's Home Treasurer and Child Welfare Officer approached the Kamanur Panchayat Chairman, Maniranjitham Sathasivam. He promptly committed to renovating the road, resulting in the construction of a new Cement Concrete Road at a cost of INR 1,10,000/-. he road is now greatly improved, facilitating smooth travel. The Chairman was thanked by presenting a garland in his office for his contribution to the new road.







MEDICAL SCREENING

A medical screening test was conducted for children at Thandigudi home by a team of doctors and nurses from the local Government hospital. The screening covered common conditions like hearing and vision, aiming to identify potential health problems. The screenings were offered for free and included medication distribution to those in need. Fortunately, no major health issues were found in the children. The effort highlights the importance of routine health checks for primary school children aged 6 to 10 in preventing diseases.



SOLAR PANEL INSTALLATION

SELCO Foundation in Bangalore advertised for solar lighting subsidies, prompting Goodwill Children's Homes Charitable Society (GCHCS) to apply for solar energy system installation at Goodwill Home Thandigudi. Their request was approved on November 30, 2022. The home is situated in a pristine hill area, but power cuts made studying difficult for the children. Recognizing the importance of electricity for education and safety, GCHCS secured a grant, covering 80% of the project's Rs.5,23,200 total cost. This grant facilitated the installation of solar panels, batteries, lights, fans, wiring, and insulation, improving the children's quality of life.





Unit one encompasses various areas, including Three Pillar, Scott House, Claire House, Jayam House, Roseberry House, the medical room, Layard House, and the office room, with a maximum daily energy usage of 4.17 kWh. The second unit covers Lara House and staff quarters, also with a maximum daily energy usage of 4.17 kWh.



UK SUPPORTERS' VISITS

Visits to Thandigudi have left Goodwill supporters and sponsors impressed. In October 2023, former UK Chairman, Mr Quentin Edwards and his family visited. In January 2023, the UK Administrator Mrs Theresa van der Merwe brought longstanding supporters to meet their sponsored children and families. The supporters were truly moved by the seamless execution of the visit, a testament to the dedication and efficiency of the Goodwill staff.

A March 2023 visit, led by Mrs Mary Needham due to Mrs Elaine Clark's health setback, continued the tradition. These encounters highlight the profound connections between supporters, sponsors, and Goodwill's cause.







UK ADMINISTRATOR'S VISIT

After the supporters returned to England, the UK Administrator remained in India from February 2 to 7, 2023 to explore and train GCHCS staff. She focused on understanding Goodwill's progress, visited Thandigudi and Sanarpatti Homes including the senior girls boarding at the CSI Higher Secondary school in Batlagunda, visited Korancombu School for distributing gifts, and conducted valuable training sessions. Her impactful training covered budgeting and wider skill development. The training sessions were well-prepared and effectively delivered Notably, the training encompassed budgetary considerations, enabling senior staff to develop informed budget plans. The guidelines shared were particularly beneficial, providing insights into budget formulation and its impact.





The administrator's dedication and adeptness in conducting these sessions were evident through the positive feedback received from senior staff members. Her approach and communication style were commended for their effectiveness in conveying essential information.



An additional highlight was the productive meeting held with executive members of the Indian Committee at Sanarpatti. This session facilitated discussions on various GCHCS activities, fostering a deeper understanding among participants.



In summary, the UK Administrator's visit and engagement efforts significantly contributed to enhancing staff knowledge and organisational cohesion. The impact of the training, insightful discussions, and Goodwill initiatives were met with appreciation from both staff and management alike.



GOODWILL PRIMARY SCHOOL

The primary school's reopening on June 13, 2022, was marked by students' cheerful faces and excitement for the new academic year. A medical team visited the school on June 29, 2022, to educate students about hygiene practices and administer COVID-19 booster doses to the teachers.

A celebration on July 15, 2022, honoured the birthday of Kamarajar, a revered leader who introduced the mid-day meal scheme for underprivileged students in Tamil Nadu. The day was declared an Educational Development Day, featuring student speeches and attire inspired by Kamarajar.

The school continued to commemorate significant national events, with the 75th Independence Day celebrated on August 15, 2022, and Republic Day on January 26, 2023

The former was highlighted by flag hoisting and speeches, while the latter marked the adoption of the Indian constitution, with the President raising the national flag at the Red Fort.

Additionally, on December 17, 2022, the school embraced the festive spirit through a Christmas function where students participated in a drama and dance performance, receiving prizes for their involvement.

TRAINING

ART THERAPY

The 2022-2023 period saw the establishment of skill-stimulating and career-focused training initiatives by Goodwill Children's Homes. Notable among these were the Art Therapy workshops aimed at helping tribal children recover from pandemic-induced trauma through creative expression and engagement. These children, often hailing from single-parent households or without parental support, faced challenges exacerbated by the pandemic-related lockdowns.

The workshops were well-supported by funding from the Keithan Sathya Trust and were facilitated by dedicated professionals and volunteers.







PATTIVEERANPATTI GIRLS

EXTERNAL SUPPORT

In July 2022, Goodwill Home Pattiveeranpatii was forced to close due to government regulations. As a result, the 89 students from the home were transferred to various schools in the Dindigul district, including CSI HIGHER SECONDARY, NSVV, Malaisaral, and others. Following the closure, the students received supervision and support from one of the staff members to ensure they remained enrolled. The girls appeared content and adapted well to their new environment, actively participating in their classes under the guidance of teachers and wardens.





To summarise:

CSI Higher Secondary School,Batlagundu - 45
NSVV –Girls Higher Secondary School- 12
Malaisaral Home-Pannaikadu - 9
Schools in Different Locations - 24
Total: 89





EDUCATION / COUNSELLING / ACHIEVEMENTS

This programme helps children make a successful transition from elementary to higher education by strengthening school governance and providing them with special support to access quality education. It also addresses the high percentage of school dropouts.

Goodwill India engaged in outreach efforts targeting youth, offering counseling sessions from start to finish. Their activities included raising awareness, providing career guidance, and conducting life skills sessions. These efforts were extended to senior boys and girls in various locations within the TORP target areas. The overall goal was to assist these children in transitioning back into mainstream education.

In Class X, all 16 students took the March 2023 Board exams. One boy from Sanarpatti, failed in 3 subjects, scoring only 106 out of 500 marks. Rajagowri from PVP Home scored 471 out of 500, ranking first among Goodwill students and school scholars. She will choose her field of study for the two-year higher secondary course, such as science, commerce, mathematics, or vocational education.

In Class XII, 31 students (10 boys and 20 girls) successfully completed their higher secondary board exams in March 2023, with all of them passing. They are now preparing for college and selecting subjects for their future careers. R. Kaleeswari scored 481 out of 600, the highest in her institution, while M. Kaleeswari achieved a perfect 100 in Commerce at CSI Higher Secondary School. These accomplishments showcase their dedication and promising educational futures.

GOODWILL INDIA

YEAR 2022-23

CAREER GUIDANCE

A career-oriented program targeting 10th and 12th-grade students was organised by TORP staff, Arogya Agam - Aundipaaty, and Agam Foundations Chennai at the TORP training centre in K.C.Patti This inaugural event aimed to expose students to a wide range of opportunities often unknown to those in rural areas. With over 60 attendees, the program shed light on diverse study options like geology, archaeology, and marine engineering, encouraging students to pursue their interests. The Agam Foundation counsellor stressed the importance of choosing fields aligned with personal interests rather than external influence.

The event successfully provided education guidance and resolved queries for rural students and parents, ultimately aiding them in making informed educational choices.







TRIBAL OUTREACH PROGRAMME (TORP)

Goodwill Children's Homes (GCHCS) has admirably provided 49 years of dedicated service to underprivileged children facing challenging circumstances. As they entered the 2022-23 academic year, the organisation continued to achieve success through various forms of childcare.

The unwavering support from sponsors in the United Kingdom, France, and India plays a crucial role in enabling GCHCS to provide assistance to children in need. With this support, GCHCS can extend its outreach and provide care and protection to vulnerable children.

In India, Goodwill operates three residential homes for children and runs a community-based childcare programme known as the Tribal Outreach Programme. This initiative was established in 2002 in the K.C. Patti area. Over the past two decades, Goodwill has consistently supported student education, enabling many to progress to higher education levels.

A UK Trust and a key supporter acknowledges the impactful work of GCHCS in Tamil Nadu, India. Their contributions have allowed 36 students to pursue higher education studies without obstacles.

The Tribal Outreach Programme (TORP) provides ongoing support to tribal students within the K.C. Patti area. This community-based initiative enhances the educational journey of tribal students by covering school and college fees, as well as accommodation costs. Over the past two decades, TORP has organized healthcare and medical camps to benefit underserved communities. Notably, an eye camp in collaboration with CF Primary Health Centre and Aravind Eye Hospital Theni has significantly improved eye health through skilled care.

In the academic year 2022-2023, Goodwill TORP expanded its assistance to local tribal children who commute from home to school. TORP closely monitors student enrollment and retention in 25 tribal villages, supporting 264 students with essential supplies like books, notebooks, stationery, rain covers, and uniforms, even amidst the challenges posed by the pandemic. This impactful work has been made possible with the invaluable support the UK and France.

Eye Screening Camp Benefits Community

The Free Eye Screening Camp was organised in collaboration between Goodwill TORP, the Christian Fellowship Primary Health Centre, and Aravind Eye Hospital Theni. The purpose of the camp was to screen individuals for cataract surgeries and refractive errors.

This camp has been a recurring event for the past 11 years.

Summary of Activities / May 15, 2022

- Number of patients seen in the OPD: 193
- Free medicine given: 128
- Number of cataract diagnoses for surgeries: 39
- Number of non-visual glasses (NV Glasses) given: 85

Overall Findings:

Patient Examinations: A total of 193 registered patients were examined for various eye diseases.

Surgeries: Out of the total, 39 patients were diagnosed with cataracts and referred to Aravind Eye Hospital Theni for surgery under the care of hospital ophthalmologists.

Medication: Medication were prescribed for 128 patients, and these prescriptions were fulfilled in separate rooms.

Glasses: 85 individuals in need were provided with glasses after proper refractive assessment by an optometrist.

Administrative Support: The organising team efficiently managed the administrative aspects of the camp. A dedicated administrative team ensured the smooth operation of the camp.

In conclusion, the Free Eye Screening Camp held at K.C. Patti Government Primary School on May 15, 2022, was a successful initiative aimed at identifying eye conditions, providing medical assistance, and benefiting the community.







264

children from 11 primary schools benefitted from our support, that is 136 boys and 128 girls.

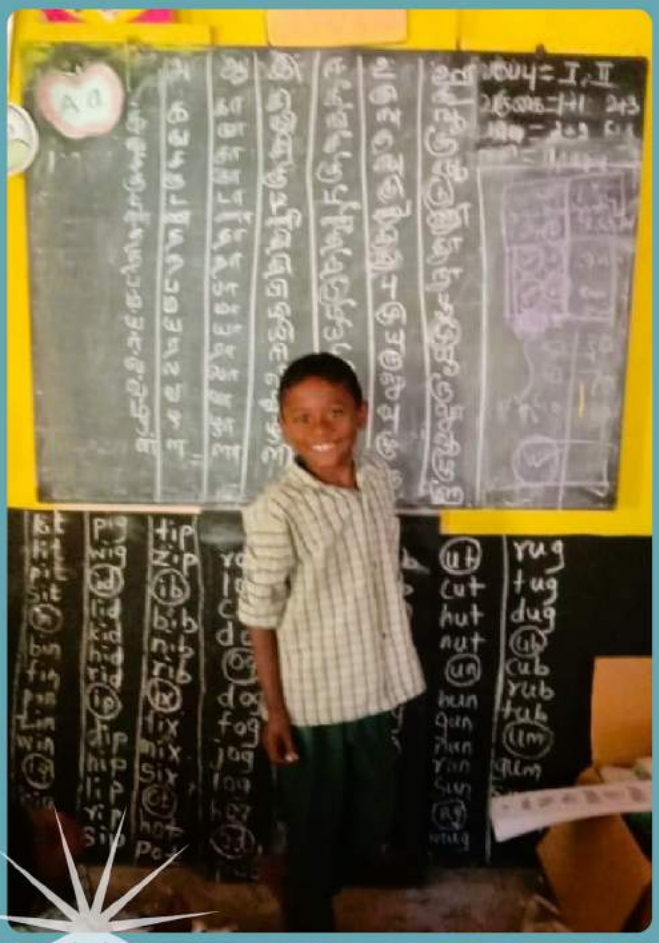
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Village students were supported in secondary schools or higher education institutions. 17 school students and 4 higher education students.













WORLD INDIGENOUS DAY CELEBRATIONS

The World Indigenous Day celebration at Korancombu Tribal village on August 9th, 2022, was organized by Gandhigram Rural University and supported by the Indian government's Union Education Ministry. Dr. Prof. Sivakumar highlighted the importance of preserving cultural traditions despite scientific progress. Prof. V. Rajarathinam welcomed attendees, and the Goodwill Tribal Outreach Program (TORP) played a key role in bringing together tribal communities and stakeholders.


'பழங்குடிகளின் பாரம்பரிய அறிவு பாதுகாக்கப்பட வேண்டும்'

The event centred on honouring indigenous women's role in upholding ancestral knowledge related to the environment, traditional medicine, and cultural heritage. Speakers, including those from Gandhigram University, shared experiences and strategies for sustaining communal practices, language, biodiversity, and indigenous medicine. The event concluded with a call to retain traditional cultural elements among tribal communities.



TORP UNIFORM DISTRIBUTION

In a heartwarming initiative, Goodwill TORP provided uniforms to underprivileged children on August 12, 2022. The joy that radiated from the children as they received their uniforms was truly heartening. Our commitment goes beyond merely distributing uniforms; we strive to ensure that these children not only enroll but stay engaged throughout the entire academic year.

This support plays a pivotal role in fostering regular school attendance and curbing the unfortunate trend of school dropouts.

The remarkable success of this endeavour is evident in the gradual decline of the school dropout ratio.

Notably, a significant number of children have now successfully completed at least their Class 10 education. The impact of Goodwill-TORP's efforts has reached far and wide, benefiting a total of 263 students. Each uniform distributed symbolises more than just clothing; it represents a step towards a brighter future.

Every student cherishes the opportunity to proudly wear these uniforms. Beyond the material aspect, these uniforms embody a sense of belonging and equality, instilling confidence and a sense of purpose in these young minds. As we continue this journey of empowerment, we look forward to witnessing more success stories and contributing to a more educated and inclusive society.







EDUCATIONAL TOUR

On March 22, 2023, the head teacher of Nadupatti Government middle school organized an educational tour for Tribal students, sponsored by Goodwill TORP. The tour included visits to Trivandrum's Palace, beach, and Zoo, providing new and exciting experiences like seeing aeroplanes and helicopters. The students also went to Kanyakumari to witness the meeting point of the three seas. They expressed gratitude to Goodwill TORP for enabling this enriching tour.

FUNDRAISING INITIATIVES

Goodwill India is actively engaged in a concerted fundraising campaign that aims to secure financial support from a diverse range of contributors, including local landowners, school teachers, laborers, volunteers, and alumni.

During the fiscal year 2022-2023, GCHCS successfully garnered a total of INR 660,710 (Six lakh sixty thousand seven hundred and ten rupees). This impressive sum was achieved through a combination of contributions from online charitable foundations, as well as proceeds from the sale of recyclable materials.





CONCLUSION

In conclusion, the aspirations of GCHCS for the betterment of children and the community are flourishing, underscored by an unwavering dedication to fostering health, well-being, education, and safety for all members. As we stride into the future, our confidence in the collective resilience of our community remains resolute. We stand poised to surmount any obstacles that cross our path, propelling us to accelerate our efforts in realising our ambitions.

UK OFFICE

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Email: admin@goodwillhomes.org.uk

INDIA OFFICE

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South India

FIND US ON:

Website:
www.goodwillhomes.org.uk

Facebook:
https://www.facebook.com/GoodwillHomes

Twitter:
https://twitter.com/GoodwillHomes

Charity Registration No. 270403

GOODWILL CHILDREN'S HOMES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

GOODWILL CHILDREN'S HOMES

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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GOODWILL CHILDREN'S HOMES

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2023

Charity name:	Goodwill Children's Homes	
Charity registration number:	270403	
Registered office:	2B Whitefriars Lewins Mead Bristol BS1 2NT	
Trustees:	Dr David Neill	(Chairman)
	Elaine Clark	(Vice - Chair)
	Ed Lang	Resigned - 25th March 2023
	Mary Shire	Appointed - 25th March 2023
	Mary Thorne	
	Richard Fenwick	
	Katie Fenwick	
	Deepti Sandur	(Treasurer)
	Harsha V Shankarananaryana	
Administrator	Theresa van der Merwe 2B Whitefriars Lewins Mead Bristol BS1 2NT	
Accountants	Hillier Hopkins LLP Radius House 51 Clarendon Road Watford Herts WD17 1HP	
Banks	HSBC 18 London Street Norwich Norfolk NR2 1LG	
	Bank of Ireland 78/81 Clanbrassil Street Dundalk County Louth Irish Republic	
Solicitors	Mills & Reeve Francis House 3-7 Redwell Street Norwich Norfolk NR2 4JJ	

GOODWILL CHILDREN'S HOMES

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

Despite the challenges faced by India in 2022-23, the charity has had a positive year. We have continued to support the children who need our assistance. Financially, the year has been better than expected, largely due to two large legacies. You can find more information about this in the Financial Report.

The relationship with our supporters has remained strong with two 'Friends of Goodwill' visits taking place during the year allowing the relationships formed by regular contact over time to get stronger.

The impact of Covid-19 was strongly felt in the rural areas of Tamil Nadu. Due to the uncertainty caused by the pandemic, some of our staff had to leave to be with their extended families, and local fundraising in India has been challenging. Despite these challenges, we remain committed to supporting all the children who were residing in our homes by efficiently utilising our remaining staff.

During the hiatus, we took the time to evaluate and determine the best methods to support tribal communities. Our team has been actively working to build on the lessons learned from the COVID-19 pandemic and enhance our organisation's efficiency and effectiveness.

I want to express my appreciation to my fellow trustees of the charity who are like me, all volunteers, for their continued support and commitment to our financial stability and dedication to managing the charity, and I would like to extend my thanks for the continued resilience and commitment of our administrator in the UK and staff in India during this time. The needs of the children and young people who rely on our support will remain our number one priority as we move towards a sustainable future.

As we look ahead, our charity is committed to maintaining financial prudence and transparency. We will continue to carefully manage our finances and make strategic investments to support our mission and goals. Additionally, we will actively seek out new revenue streams and fundraising opportunities to ensure our long-term financial sustainability.

The trustees express their heartfelt gratitude to all supporters of our charity for their unwavering loyalty and generous contributions. We recognise that we couldn't fulfil our mission without the support of people like you, and we want to assure you that your contributions have truly made a difference. Thank you for believing in our cause.

Dr David Neill
Chairman



Date 21 x 23

GOODWILL CHILDREN'S HOMES

TREASURER'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

As we move into the world of 'new normal' post pandemic and despite challenging volatile macro economic situations, our supporters continued to be deeply invested in the activities of our charity. Our key focus continues to remain on supporting the children and striving for a positive change. The key highlights of the financial performance of the charity were as follows:

Total income for the year was higher this year, £218,249 (previous year £144,050): donations £130,896 (previous year £144,036), legacies £86,789 (previous year £Nil) and Bank Interest £564 (previous year £14). During the year we did not receive any government grants.

During the year, the charity has been re-strategising its vision with our partner Society in South India and has a result the grants totalling £46,635 have been higher in the current year (previous year £41,386), mainly to support the running costs of the Homes during the pandemic and grants for the Tribal Outreach Programme in Tamil Nadu as well (this also included £840 for personal gifts (previous year £1,285) for visitor expenses and personal gifts remitted to India).

The cost of the UK Administration office at £35,726 is higher than the previous year (£33,271) and represents 16% of income (previous year 23%), below our target to maintain these to 20%. These costs include insurance, office rental charges and other costs related to fundraising activities. As part of the re-strategising with our partner Society, governance costs of £20,050 (previous year £4,308) have been incurred in the year mainly comprising of internal audits perfomed in India and Trustees' visits to the Indian charity, to reconnect, rebuild and reassure our supporters. Providing efficient and effective administration continues to be our priority, specially during current macro-economic challenges, to maintain our supporter base in order to increase the donations and grants in the future.

The reserves at the end of the year now stand at £380,537 (previous year £264,699). The reserves position is continually kept under review to ensure sufficiency to support the Indian operations.

These accounts have been drawn up in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2019.

Deepti Sandur

Treasurer

Date 21 October 2023

Structure, Governance and Management

The Charity was founded in 1975 and adopted its current Rules on October 1st, 1994. It is registered with the Charity Commission for England and Wales to which it submits its accounts on an annual basis. The Rules establish the objects of the charity as being "the relief of poverty amongst children in any part of the world" and "without prejudice to the generality of the foregoing …. to give effect to the same by providing financial support to Goodwill Children's Homes Charitable Society registered in Tamil Nadu, South India". Currently, this organisation is responsible for 265 children in residential homes, trade training activities (15 older youngsters), an outreach programme that supports about 203 children in 27 tribal villages in the Palani Hills via the Tribal Outreach Project and 43 students being supported through higher education.

The Rules provide for a Trustee body of not more than twelve members and require the appointment of a Chairman, a Vice-Chairman, a Treasurer and a Secretary by the Annual General Meeting to be held in September of each year. Trustees seek to fill vacancies from the charity's existing supporter base taking into account the skills, experience and personal qualities needed to maintain the balance of the Trustee body. An audit of the skills and experience of existing Trustees has allowed a focussed search for additional Trustees to add to the expertise available on the Trustee body. Once a potential Trustee has been identified the person is approached, discussions take place, a short curriculum vitae is requested, and two referees are consulted. The person may attend one or two meetings as a guest. If all sides are happy after these preliminaries the new Trustee will be nominated and appointed at the Annual General Meeting. Where a newly appointed Trustee has not visited the Indian locations, a visit is facilitated if other circumstances allow.

All decisions on policy matters are made at Trustee meetings (currently three meetings per annum) but specific decisions may be delegated to Officers if the matter cannot be deferred to the next meeting. The Rules also provide for an Executive Committee to make decisions if necessary, reporting its decisions to the next meeting of the Trustees.

The delivery of care to children is entirely entrusted to partner organisations in South India (currently one major partner as specified in the Rules and one lesser partner). The relationships are specified in the short Memorandum of Understanding. These organisations are responsible under Indian law for the care of children, execution of programmes, ownership, and maintenance of, and employment of staff. In the past, the main channel of communication with these partners has been through a Field Consultant employed by the Charity, who has reported in writing to all meetings of the Trustees and spent approximately six months each year in India. In light of the financial circumstances, the Field Consultant is no longer employed and this role is now partially overseen by Trustees' monitoring more closely and receiving better communication from the Indian Committee. Much of the recent focus of the UK Trustees has been on auditing policies and ensuring that they reflect recent legislation and are fit for purpose. A big emphasis has been put into examining the policy on Safeguarding the young people in our care and ensuring that working practises in India reflect our expectations of what is appropriate. The implications of the recent GDPR legislation are being incorporated into our Data Protection policy. In the absence of a Field Consultant, the trustees have responded by increasing the number of visits they make to Tamil Nadu to visit Goodwill Homes. At present at least two trustees make separate visits each year. They use this opportunity to audit the implementation of Goodwill policies and procedures, and also to spend time talking to the young people in Goodwill's care- finding out their views on life at Goodwill. In addition, individual Trustees visit the field sites to improve their understanding of the work which is being done and the problems which must be overcome.

Objectives and Activities

The Trustees' aims and objectives are reviewed at the Annual General Meeting. The list distinguishes between activities in India, which are driven mainly by the needs and aspirations of its partner organisations, and activities in the United Kingdom, which focus on the raising of funds, communication with supporters, and ensuring the integrity of financial and administrative arrangements. In recent years the most important initiative in India has been the consolidation of residential care for older children on a large new site at Sanarpatti in Dindigul District of Tamil Nadu. The first phase of this construction comprised two residential blocks for boys and a refectory. There is now a need to focus on replacing the inadequate accommodation for the older girls who are based in Pattiveeranpatti.

Communication with supporters is maintained by a twice-yearly Newsletter, and those supporters who sponsor individual children receive additional information directly from India. Recent hard work has resulted in a useful website (http://www.goodwillhomes.org.uk/).

In the United Kingdom, the charity employs one Administrator who is based in an office in Bristol. There are small groups of supporters in various parts of the country who raise money for the charity.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Financial Review

The Charity sets an annual budget, which is based on the expected recurrent and agreed capital costs of the partner organisations in India. To fund that expenditure the charity sets income targets, which are based on past experience of giving by supporters in the United Kingdom (much of it in the form of long term sponsorships of individual children, specific facilities, or outreach villages). Where there is need for capital sums above such regular income the Charity will apply to other grant making bodies or issue an appeal to supporters: during the financial year an appeal of this kind was made to existing supporters through the Newsletter.

The Charity has a Memorandum of Understanding with the French Supporters' Group and that group signed a complementary Memorandum of Understanding with the Tamil Nadu Society. As a consequence funds from France which previously flowed through the UK charity's accounts are now remitted directly to India. The Memoranda of Understanding include provision for mechanisms to ensure that the two streams of funding are properly co-coordinated and accounted in India.

Investment Powers

These are governed by the Rules of the Association which permit the funds to be invested in any shares, securities or other property, whether producing income or not, or to lodge the same in any current or deposit bank or building society account and generally to exercise all the powers of investment which a sole beneficial owner of such monies would be entitled to exercise.

The Charity currently adopts a policy of using low risk investments with a view to ensuring that the capital value of the fund is maintained in real terms. Therefore money has been invested in short term (up to 60 days notice) bank deposit accounts and in money market term deposits up to one year. The policy is reviewed annually.

Reserves Policy

It is the trustees' policy to maintain reserves above one year's running costs. The level of reserves is monitored and reviewed annually by the trustees. Reserves at the end of the year amounted to £380,537 (previous year: £264,699).

Risk Management

The trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. In making decisions and reacting to its operating environment the Charity's Trustees recognise the need to avoid risks in the areas of administration, public reputation, financial management and government policy. There are also risks relating to the operation of our partner Society in Tamil Nadu under all those heads and in the area of childcare, but the Memorandum of Understanding with them makes it clear that the main responsibility for its finances, staffing and childcare lies with that Society.

In the opinion of the trustees, the major risks to which the Charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to day operations. The Trustees have agreed to review the statement of risk on an annual basis at the first meeting in each calendar year.

Grant Making Policy

The Charity makes grants to assist Goodwill Children's Homes Charitable Society in Tamil Nadu. Grants are made quarterly to cover running costs and special projects as detailed in the budgets of the homes.

Equal Opportunities Statement

Goodwill Children's Homes is committed to equal opportunities both in making grants to its Indian partners and in its operation in the United Kingdom.

As an employer in the United Kingdom it aims to treat all workers and job applicants equally without discriminating on grounds of marital status, gender, sexuality, disability, age, colour, race, religion, nationality, or ethnic origin. The policy covers recruitment, terms and conditions, induction, conduct at work, promotion, and disciplinary and grievance procedures: similarly all employees and trustees have an obligation not to discriminate and to report incidents of discrimination which may occur.

By order of the Governing Body

Dr David Neill (Chairman) D. Neill
Date: 21 x 23

GOODWILL CHILDREN'S HOMES

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GOODWILL CHILDREN'S HOMES FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

Simon Speller FCA
Hillier Hopkins LLP
Chartered Accountants

Date: 23 October 2023

GOODWILL CHILDREN'S HOMES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
INCOME FROM:					
Voluntary income:					
Donations		116,834	14,062	130,896	144,036
Legacies		47,858	38,931	86,789	-
Other income:					
Government grants		-	-	-	-
Investment income:					
Bank interest		564	-	564	14
Total Income		165,257	52,993	218,249	144,050
EXPENDITURE ON:					
Raising funds	3	35,726	-	35,726	33,271
Charitable activities	3	33,824	12,811	46,635	41,386
Governance costs	3	20,050	-	20,050	4,308
Total Resources Expended		89,600	12,811	102,411	78,965
NET MOVEMENTS IN FUNDS		75,657	40,182	115,838	65,085
Balances brought forward		252,250	12,449	264,699	199,614
BALANCES CARRIED FORWARD		327,907	52,631	380,537	264,699

GOODWILL CHILDREN'S HOMES

BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	1&5		-		163
CURRENT ASSETS					
Debtors	6	2,220		1,496	
Cash at bank and in hand		382,224		265,867	
		384,444		267,363	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(3,907)		(2,827)	
NET CURRENT ASSETS			380,537		264,536
			380,537		264,699
NET ASSETS					
FUNDS					
Restricted funds	8		52,631		12,449
Unrestricted Funds	9		327,907		252,250
			380,537		264,699

Approved by the Trustees on
and signed on their behalf by:

Dr David Neill - Chairman DN

21 x 23

GOODWILL CHILDREN'S HOMES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Goodwill Children's Homes constitutes a public benefit entity as defined by FRS 102.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The only restricted funds relate to the Tamil Nadu Tools Appeal.

Income and expenditure

Income, which is mainly covenants, donations and sponsorships, is accounted for when received except for interest receivable which is accounted for on an accruals basis. Expenditure is accounted for on an accruals basis.

Income tax is recoverable from HMRC under Gift Aid, and is accounted for on an accruals basis.

Legacies

Legacies are credited on receipt to the relevant fund as indicated by the wishes of the testator. Where no such wishes have been expressed the receipts are credited to unrestricted funds.

Donations

Donations received in response to appeals for specific projects are credited to the relevant restricted funds.

Grants

Grant income is accounted for in accordance with the terms of the grant.

Government Grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Resources Expended

All expenditure is accounted for on an accruals basis and has been allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

Fundraising costs are incurred in seeking voluntary contributions. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Depreciation

Depreciation is provided at a rate to write off the cost of fixed assets over their effective working lives. Hence, computer equipment and software is depreciated on a straight-line basis over three years.

Taxation

The Charity's surpluses are derived from, and are applied towards, the maintenance of charitable activities and as such are not subject to taxation.

Allocation of costs

Costs are allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

2. INCOME RECEIVED

During the year, £14,062 (2022: £16,649) of donation income was to restricted funds.

During the year, £38,931 (2022: £Nil) of legacy income was to restricted funds.

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

It has been assumed that 100 per cent of the cost of the Administrator's salary and administration office costs are attributable to the "costs of raising funds".

Raising Funds	**Staff Costs** £	**Other costs** £	**Total 2023** £	**Total 2022** £
Costs of generating voluntary income				
Administrator's Salary	26,688	-	26,688	24,660
Administration Office costs	-	9,038	9,038	8,611
	26,688	9,038	35,726	33,271
Charitable activities				
Grants provided for education, running costs , including grants for Tribal Out Reach Programme (Note)	-	46,635	46,635	41,386
Grants provided for special projects	-	-	-	-
	-	46,635	46,635	41,386
The above includes:				
Charitable activities from restricted funds			12,811	14,900
Governance costs				
Independent Examiner's Fees				
-Current year	-	2,716	2,716	2,535
Trust expenses	-	7,767	7,767	1,773
Trustees' expenses	-	-	-	-
Legal and professional fees	-	9,567	9,567	-
	-	20,050	20,050	4,308

Grants

For the period under review the Charity has made grants to assist Goodwill Children's Charitable Society in Tamil Nadu. Grants have been made during the year to cover running costs and special projects as detailed in the budgets of the homes.

Whilst there is no legal or constructive obligation on the trustees to provide financial support in the future and they retain the option to discontinue such payments should circumstances require, the trustees do in fact intend to continue to provide grants for Tamil Nadu for the foreseeable future.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

4. STAFF COSTS

	2023 £	2022 £
Salaries	24,834	23,000
Employers pension costs	1,854	1,660
	26,688	24,660

The average number of employees was 1 (2022- 1)
No employee earned £60,000 per annum or more.

During the year, Trustees were reimbursed no expenses (2022: Nil).
During the year, no Trustees received any benefits in kind (2022: Nil).
During the year, no Trustees received any remuneration (2022: Nil).

5. TANGIBLE ASSETS

	2023 Equipment £	2022 Equipment £
Opening cost	6,864	6,864
Additions	-	-
Disposals	-	-
Closing cost	6,864	6,864
Opening Depreciation	6,701	6,497
Charge for the year	163	204
Disposals	-	-
Closing Depreciation	6,864	6,701
Closing Net Book Value	-	163

6. DEBTORS

	2023 £	2022 £
Income tax recoverable	2,220	1,496
Other debtors	-	-
Prepayments	-	-
	2,220	1,496

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors and accruals	2,935	2,827
Other taxes and social security costs	972	-
	3,907	2,827

8. RESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	12,449	12,449
New funds	52,993	52,993
Resources expended	(12,811)	(12,811)
Closing balance	52,631	52,631

The opening balance represents funds for Higher Education (£10,000), a computer & projector for primary school (£500), a washing machine (£200) and funds raised for winter appeal (£1,749). New funds raised relates to a further donation received for Higher Education (£12,000; being carried forward), a further £1,062 for winter appeal and £1,000 relating to catch up camps for health and education (being carried forward). During the year legacies amounting to £38,930 have been received towards funds raised for scholarship scheme.

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Tangible fixed assets	-	-	-	163
Debtors and prepayments	2,220	-	2,220	1,496
Cash at bank and in hand	329,594	52,631	382,224	265,867
Creditors due in one year	(3,907)	-	(3,907)	(2,827)
Net assets at 31st March 2023	327,907	52,631	380,537	264,699

Charity Registration No. 270403

GOODWILL CHILDREN'S HOMES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

GOODWILL CHILDREN'S HOMES

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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Statement of financial activities	8
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GOODWILL CHILDREN'S HOMES

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2023

Charity name:	Goodwill Children's Homes	
Charity registration number:	270403	
Registered office:	2B Whitefriars Lewins Mead Bristol BS1 2NT	
Trustees:	Dr David Neill	(Chairman)
	Elaine Clark	(Vice - Chair)
	Ed Lang	Resigned - 25th March 2023
	Mary Shire	Appointed - 25th March 2023
	Mary Thorne	
	Richard Fenwick	
	Katie Fenwick	
	Deepti Sandur	(Treasurer)
	Harsha V Shankarananaryana	
Administrator	Theresa van der Merwe 2B Whitefriars Lewins Mead Bristol BS1 2NT	
Accountants	Hillier Hopkins LLP Radius House 51 Clarendon Road Watford Herts WD17 1HP	
Banks	HSBC 18 London Street Norwich Norfolk NR2 1LG	
	Bank of Ireland 78/81 Clanbrassil Street Dundalk County Louth Irish Republic	
Solicitors	Mills & Reeve Francis House 3-7 Redwell Street Norwich Norfolk NR2 4JJ	

GOODWILL CHILDREN'S HOMES

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

Despite the challenges faced by India in 2022-23, the charity has had a positive year. We have continued to support the children who need our assistance. Financially, the year has been better than expected, largely due to two large legacies. You can find more information about this in the Financial Report.

The relationship with our supporters has remained strong with two 'Friends of Goodwill' visits taking place during the year allowing the relationships formed by regular contact over time to get stronger.

The impact of Covid-19 was strongly felt in the rural areas of Tamil Nadu. Due to the uncertainty caused by the pandemic, some of our staff had to leave to be with their extended families, and local fundraising in India has been challenging. Despite these challenges, we remain committed to supporting all the children who were residing in our homes by efficiently utilising our remaining staff.

During the hiatus, we took the time to evaluate and determine the best methods to support tribal communities. Our team has been actively working to build on the lessons learned from the COVID-19 pandemic and enhance our organisation's efficiency and effectiveness.

I want to express my appreciation to my fellow trustees of the charity who are like me, all volunteers, for their continued support and commitment to our financial stability and dedication to managing the charity, and I would like to extend my thanks for the continued resilience and commitment of our administrator in the UK and staff in India during this time. The needs of the children and young people who rely on our support will remain our number one priority as we move towards a sustainable future.

As we look ahead, our charity is committed to maintaining financial prudence and transparency. We will continue to carefully manage our finances and make strategic investments to support our mission and goals. Additionally, we will actively seek out new revenue streams and fundraising opportunities to ensure our long-term financial sustainability.

The trustees express their heartfelt gratitude to all supporters of our charity for their unwavering loyalty and generous contributions. We recognise that we couldn't fulfil our mission without the support of people like you, and we want to assure you that your contributions have truly made a difference. Thank you for believing in our cause.

Dr David Neill
Chairman



Date 21 x 23

GOODWILL CHILDREN'S HOMES

TREASURER'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

As we move into the world of 'new normal' post pandemic and despite challenging volatile macro economic situations, our supporters continued to be deeply invested in the activities of our charity. Our key focus continues to remain on supporting the children and striving for a positive change. The key highlights of the financial performance of the charity were as follows:

Total income for the year was higher this year, £218,249 (previous year £144,050): donations £130,896 (previous year £144,036), legacies £86,789 (previous year £Nil) and Bank Interest £564 (previous year £14). During the year we did not receive any government grants.

During the year, the charity has been re-strategising its vision with our partner Society in South India and has a result the grants totalling £46,635 have been higher in the current year (previous year £41,386), mainly to support the running costs of the Homes during the pandemic and grants for the Tribal Outreach Programme in Tamil Nadu as well (this also included £840 for personal gifts (previous year £1,285) for visitor expenses and personal gifts remitted to India).

The cost of the UK Administration office at £35,726 is higher than the previous year (£33,271) and represents 16% of income (previous year 23%), below our target to maintain these to 20%. These costs include insurance, office rental charges and other costs related to fundraising activities. As part of the re-strategising with our partner Society, governance costs of £20,050 (previous year £4,308) have been incurred in the year mainly comprising of internal audits perfomed in India and Trustees' visits to the Indian charity, to reconnect, rebuild and reassure our supporters. Providing efficient and effective administration continues to be our priority, specially during current macro-economic challenges, to maintain our supporter base in order to increase the donations and grants in the future.

The reserves at the end of the year now stand at £380,537 (previous year £264,699). The reserves position is continually kept under review to ensure sufficiency to support the Indian operations.

These accounts have been drawn up in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2019.

Deepti Sandur

Treasurer

Date 21 October 2023

Structure, Governance and Management

The Charity was founded in 1975 and adopted its current Rules on October 1st, 1994. It is registered with the Charity Commission for England and Wales to which it submits its accounts on an annual basis. The Rules establish the objects of the charity as being "the relief of poverty amongst children in any part of the world" and "without prejudice to the generality of the foregoing …. to give effect to the same by providing financial support to Goodwill Children's Homes Charitable Society registered in Tamil Nadu, South India". Currently, this organisation is responsible for 265 children in residential homes, trade training activities (15 older youngsters), an outreach programme that supports about 203 children in 27 tribal villages in the Palani Hills via the Tribal Outreach Project and 43 students being supported through higher education.

The Rules provide for a Trustee body of not more than twelve members and require the appointment of a Chairman, a Vice-Chairman, a Treasurer and a Secretary by the Annual General Meeting to be held in September of each year. Trustees seek to fill vacancies from the charity's existing supporter base taking into account the skills, experience and personal qualities needed to maintain the balance of the Trustee body. An audit of the skills and experience of existing Trustees has allowed a focussed search for additional Trustees to add to the expertise available on the Trustee body. Once a potential Trustee has been identified the person is approached, discussions take place, a short curriculum vitae is requested, and two referees are consulted. The person may attend one or two meetings as a guest. If all sides are happy after these preliminaries the new Trustee will be nominated and appointed at the Annual General Meeting. Where a newly appointed Trustee has not visited the Indian locations, a visit is facilitated if other circumstances allow.

All decisions on policy matters are made at Trustee meetings (currently three meetings per annum) but specific decisions may be delegated to Officers if the matter cannot be deferred to the next meeting. The Rules also provide for an Executive Committee to make decisions if necessary, reporting its decisions to the next meeting of the Trustees.

The delivery of care to children is entirely entrusted to partner organisations in South India (currently one major partner as specified in the Rules and one lesser partner). The relationships are specified in the short Memorandum of Understanding. These organisations are responsible under Indian law for the care of children, execution of programmes, ownership, and maintenance of, and employment of staff. In the past, the main channel of communication with these partners has been through a Field Consultant employed by the Charity, who has reported in writing to all meetings of the Trustees and spent approximately six months each year in India. In light of the financial circumstances, the Field Consultant is no longer employed and this role is now partially overseen by Trustees' monitoring more closely and receiving better communication from the Indian Committee. Much of the recent focus of the UK Trustees has been on auditing policies and ensuring that they reflect recent legislation and are fit for purpose. A big emphasis has been put into examining the policy on Safeguarding the young people in our care and ensuring that working practises in India reflect our expectations of what is appropriate. The implications of the recent GDPR legislation are being incorporated into our Data Protection policy. In the absence of a Field Consultant, the trustees have responded by increasing the number of visits they make to Tamil Nadu to visit Goodwill Homes. At present at least two trustees make separate visits each year. They use this opportunity to audit the implementation of Goodwill policies and procedures, and also to spend time talking to the young people in Goodwill's care- finding out their views on life at Goodwill. In addition, individual Trustees visit the field sites to improve their understanding of the work which is being done and the problems which must be overcome.

Objectives and Activities

The Trustees' aims and objectives are reviewed at the Annual General Meeting. The list distinguishes between activities in India, which are driven mainly by the needs and aspirations of its partner organisations, and activities in the United Kingdom, which focus on the raising of funds, communication with supporters, and ensuring the integrity of financial and administrative arrangements. In recent years the most important initiative in India has been the consolidation of residential care for older children on a large new site at Sanarpatti in Dindigul District of Tamil Nadu. The first phase of this construction comprised two residential blocks for boys and a refectory. There is now a need to focus on replacing the inadequate accommodation for the older girls who are based in Pattiveeranpatti.

Communication with supporters is maintained by a twice-yearly Newsletter, and those supporters who sponsor individual children receive additional information directly from India. Recent hard work has resulted in a useful website (http://www.goodwillhomes.org.uk/).

In the United Kingdom, the charity employs one Administrator who is based in an office in Bristol. There are small groups of supporters in various parts of the country who raise money for the charity.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Financial Review

The Charity sets an annual budget, which is based on the expected recurrent and agreed capital costs of the partner organisations in India. To fund that expenditure the charity sets income targets, which are based on past experience of giving by supporters in the United Kingdom (much of it in the form of long term sponsorships of individual children, specific facilities, or outreach villages). Where there is need for capital sums above such regular income the Charity will apply to other grant making bodies or issue an appeal to supporters: during the financial year an appeal of this kind was made to existing supporters through the Newsletter.

The Charity has a Memorandum of Understanding with the French Supporters' Group and that group signed a complementary Memorandum of Understanding with the Tamil Nadu Society. As a consequence funds from France which previously flowed through the UK charity's accounts are now remitted directly to India. The Memoranda of Understanding include provision for mechanisms to ensure that the two streams of funding are properly co-coordinated and accounted in India.

Investment Powers

These are governed by the Rules of the Association which permit the funds to be invested in any shares, securities or other property, whether producing income or not, or to lodge the same in any current or deposit bank or building society account and generally to exercise all the powers of investment which a sole beneficial owner of such monies would be entitled to exercise.

The Charity currently adopts a policy of using low risk investments with a view to ensuring that the capital value of the fund is maintained in real terms. Therefore money has been invested in short term (up to 60 days notice) bank deposit accounts and in money market term deposits up to one year. The policy is reviewed annually.

Reserves Policy

It is the trustees' policy to maintain reserves above one year's running costs. The level of reserves is monitored and reviewed annually by the trustees. Reserves at the end of the year amounted to £380,537 (previous year: £264,699).

Risk Management

The trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. In making decisions and reacting to its operating environment the Charity's Trustees recognise the need to avoid risks in the areas of administration, public reputation, financial management and government policy. There are also risks relating to the operation of our partner Society in Tamil Nadu under all those heads and in the area of childcare, but the Memorandum of Understanding with them makes it clear that the main responsibility for its finances, staffing and childcare lies with that Society.

In the opinion of the trustees, the major risks to which the Charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to day operations. The Trustees have agreed to review the statement of risk on an annual basis at the first meeting in each calendar year.

Grant Making Policy

The Charity makes grants to assist Goodwill Children's Homes Charitable Society in Tamil Nadu. Grants are made quarterly to cover running costs and special projects as detailed in the budgets of the homes.

Equal Opportunities Statement

Goodwill Children's Homes is committed to equal opportunities both in making grants to its Indian partners and in its operation in the United Kingdom.

As an employer in the United Kingdom it aims to treat all workers and job applicants equally without discriminating on grounds of marital status, gender, sexuality, disability, age, colour, race, religion, nationality, or ethnic origin. The policy covers recruitment, terms and conditions, induction, conduct at work, promotion, and disciplinary and grievance procedures: similarly all employees and trustees have an obligation not to discriminate and to report incidents of discrimination which may occur.

By order of the Governing Body

Dr David Neill (Chairman) D. Neill
Date: 21 x 23

GOODWILL CHILDREN'S HOMES

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GOODWILL CHILDREN'S HOMES FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

Simon Speller FCA
Hillier Hopkins LLP
Chartered Accountants

Date: 23 October 2023

GOODWILL CHILDREN'S HOMES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
INCOME FROM:					
Voluntary income:					
Donations		116,834	14,062	130,896	144,036
Legacies		47,858	38,931	86,789	-
Other income:					
Government grants		-	-	-	-
Investment income:					
Bank interest		564	-	564	14
Total Income		165,257	52,993	218,249	144,050
EXPENDITURE ON:					
Raising funds	3	35,726	-	35,726	33,271
Charitable activities	3	33,824	12,811	46,635	41,386
Governance costs	3	20,050	-	20,050	4,308
Total Resources Expended		89,600	12,811	102,411	78,965
NET MOVEMENTS IN FUNDS		75,657	40,182	115,838	65,085
Balances brought forward		252,250	12,449	264,699	199,614
BALANCES CARRIED FORWARD		327,907	52,631	380,537	264,699

GOODWILL CHILDREN'S HOMES

BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	1&5		-		163
CURRENT ASSETS					
Debtors	6	2,220		1,496	
Cash at bank and in hand		382,224		265,867	
		384,444		267,363	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(3,907)		(2,827)	
NET CURRENT ASSETS			380,537		264,536
			380,537		264,699
NET ASSETS					
FUNDS					
Restricted funds	8		52,631		12,449
Unrestricted Funds	9		327,907		252,250
			380,537		264,699

Approved by the Trustees on
and signed on their behalf by:

Dr David Neill - Chairman DN

21 x 23

GOODWILL CHILDREN'S HOMES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Goodwill Children's Homes constitutes a public benefit entity as defined by FRS 102.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The only restricted funds relate to the Tamil Nadu Tools Appeal.

Income and expenditure

Income, which is mainly covenants, donations and sponsorships, is accounted for when received except for interest receivable which is accounted for on an accruals basis. Expenditure is accounted for on an accruals basis.

Income tax is recoverable from HMRC under Gift Aid, and is accounted for on an accruals basis.

Legacies

Legacies are credited on receipt to the relevant fund as indicated by the wishes of the testator. Where no such wishes have been expressed the receipts are credited to unrestricted funds.

Donations

Donations received in response to appeals for specific projects are credited to the relevant restricted funds.

Grants

Grant income is accounted for in accordance with the terms of the grant.

Government Grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Resources Expended

All expenditure is accounted for on an accruals basis and has been allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

Fundraising costs are incurred in seeking voluntary contributions. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Depreciation

Depreciation is provided at a rate to write off the cost of fixed assets over their effective working lives. Hence, computer equipment and software is depreciated on a straight-line basis over three years.

Taxation

The Charity's surpluses are derived from, and are applied towards, the maintenance of charitable activities and as such are not subject to taxation.

Allocation of costs

Costs are allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

2. INCOME RECEIVED

During the year, £14,062 (2022: £16,649) of donation income was to restricted funds.

During the year, £38,931 (2022: £Nil) of legacy income was to restricted funds.

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

It has been assumed that 100 per cent of the cost of the Administrator's salary and administration office costs are attributable to the "costs of raising funds".

Raising Funds	**Staff Costs** £	**Other costs** £	**Total 2023** £	**Total 2022** £
Costs of generating voluntary income				
Administrator's Salary	26,688	-	26,688	24,660
Administration Office costs	-	9,038	9,038	8,611
	26,688	9,038	35,726	33,271
Charitable activities				
Grants provided for education, running costs , including grants for Tribal Out Reach Programme (Note)	-	46,635	46,635	41,386
Grants provided for special projects	-	-	-	-
	-	46,635	46,635	41,386
The above includes:				
Charitable activities from restricted funds			12,811	14,900
Governance costs				
Independent Examiner's Fees				
-Current year	-	2,716	2,716	2,535
Trust expenses	-	7,767	7,767	1,773
Trustees' expenses	-	-	-	-
Legal and professional fees	-	9,567	9,567	-
	-	20,050	20,050	4,308

Grants

For the period under review the Charity has made grants to assist Goodwill Children's Charitable Society in Tamil Nadu. Grants have been made during the year to cover running costs and special projects as detailed in the budgets of the homes.

Whilst there is no legal or constructive obligation on the trustees to provide financial support in the future and they retain the option to discontinue such payments should circumstances require, the trustees do in fact intend to continue to provide grants for Tamil Nadu for the foreseeable future.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

4. STAFF COSTS

	2023 £	2022 £
Salaries	24,834	23,000
Employers pension costs	1,854	1,660
	26,688	24,660

The average number of employees was 1 (2022- 1)
No employee earned £60,000 per annum or more.

During the year, Trustees were reimbursed no expenses (2022: Nil).
During the year, no Trustees received any benefits in kind (2022: Nil).
During the year, no Trustees received any remuneration (2022: Nil).

5. TANGIBLE ASSETS

	2023 Equipment £	2022 Equipment £
Opening cost	6,864	6,864
Additions	-	-
Disposals	-	-
Closing cost	6,864	6,864
Opening Depreciation	6,701	6,497
Charge for the year	163	204
Disposals	-	-
Closing Depreciation	6,864	6,701
Closing Net Book Value	-	163

6. DEBTORS

	2023 £	2022 £
Income tax recoverable	2,220	1,496
Other debtors	-	-
Prepayments	-	-
	2,220	1,496

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors and accruals	2,935	2,827
Other taxes and social security costs	972	-
	3,907	2,827

8. RESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	12,449	12,449
New funds	52,993	52,993
Resources expended	(12,811)	(12,811)
Closing balance	52,631	52,631

The opening balance represents funds for Higher Education (£10,000), a computer & projector for primary school (£500), a washing machine (£200) and funds raised for winter appeal (£1,749). New funds raised relates to a further donation received for Higher Education (£12,000; being carried forward), a further £1,062 for winter appeal and £1,000 relating to catch up camps for health and education (being carried forward). During the year legacies amounting to £38,930 have been received towards funds raised for scholarship scheme.

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Tangible fixed assets	-	-	-	163
Debtors and prepayments	2,220	-	2,220	1,496
Cash at bank and in hand	329,594	52,631	382,224	265,867
Creditors due in one year	(3,907)	-	(3,907)	(2,827)
Net assets at 31st March 2023	327,907	52,631	380,537	264,699

GOODWILL CHILDREN'S HOMES

England & Wales - Charity number 270403

Accounts

GOODWILL CHILDREN'S HOMES

ANNUAL REPORT FOR 2021-22



CHAIRMAN'S STATEMENT

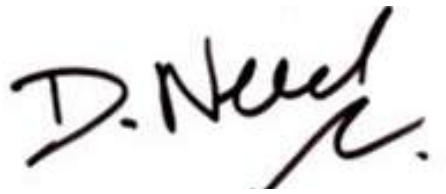
The Covid pandemic necessitated an evaluation of the role of Goodwill in Tamil Nadu. We are a small charity and so able to be receptive to the needs of the communities we are trying to support. It was obvious during the pandemic that it made sense to move as many children as possible out of the homes to supportive environments within their original communities and look after them there. We were able to provide medical care, health advice and basic schooling; and to support 'catch-up' initiatives. The success of these programmes has encouraged us to work with our partners in India to re-examine our strategy: what are the specific needs of the young people we are trying to help and what is the best way to address those needs? This has led to increased support for outreach programmes and, as a consequence, fewer children have been admitted back into our homes. The current situation makes fundraising challenging and we are keen to ensure that we have an appropriate and up-to-date vision for the charity which allows us to maximise the use of our resources to genuinely impact the lives of young people in tribal communities.

It is imperative that we continue to manage our resources with great care to ensure that we can continue our work now and in the future. This is a key focus of the trustees. Thank you to our funders and supporters whose vital support kept us going, and to all our volunteers, the trustees and staff in the UK and India for your commitment to making a difference. I know that whatever the future brings, together we will be there for the children who need us.

CHAIRMAN'S STATEMENT



Together with the rest of the Trustees, I am committed to ensuring that this good work continues. Goodwill is a family; by working together we will ensure a brighter future for all destitute children in Tamil Nadu. We will keep striving for positive change. We are always so very grateful for the astonishing kindness and generosity of the British public, who share our passion to change young lives for the better and bring happiness to children. Life is currently very tough for those already facing disadvantages, but with your continued support, we will help these children and young people through these challenging times.



DR DAVID NEILL
Chairman



REPORT FROM INDIA

History has shown that pandemics and wars have left many children in crisis. Governments and philanthropic individuals started residential children's homes to care for the children who had lost their parents or those who were in distress due to poverty and destitution. The Covid-19 pandemic and the Russia-Ukraine war have ushered in a period of uncertainty during the year 2021-22. It has brought about serious challenges in the field of education as the Covid-19 pandemic has kept most children away from schools for more than 18 months. The impact of the pandemic on society at large will be affecting the future of children especially those from vulnerable families. The Government policies and social work practitioners echo the need for deinstitutionalising children from residential children's homes. But the situation after the pandemic highlights the need for childcare institutions as most poor families have suffered due to various health issues and due to the worsening economic scenario following the devastating waves of Covid-19 and the developments due to ongoing war.

The increasing distress in families due to the economic and other impacts of the pandemic has psychologically affected the children and, in many cases, has led to child labour as well. Goodwill Children's Homes in India faced a challenge in 2021-22 when the schools and the homes reopened after closure for over 18 months.

REPORT FROM INDIA

The Government of India has amended the Foreign Contribution Regulation Act which enables more restrictions on Non-Governmental Organisations receiving funds from abroad. The Government department overseeing Childcare Institutions has started enforcement of the Rules and Regulations as per the Juvenile Justice Act of 2016. To ensure the safeguarding of children in institutionalised childcare, the Government authorities started insisting on built-in space and appointment of staff as prescribed by law. There is a noticeable change in the policy enforcement situation, and it would ultimately benefit the children.

Goodwill Children's Homes completed 48 years of dedicated service to destitute children and steps into the new academic year with the continued success of children in its different forms of childcare. The generous support of the sponsors of Goodwill across the United Kingdom, France and India helped Goodwill Children's Homes (GCH) face the challenges and extend a helping hand to children in need of care and protection. We thank all our sponsors and supporters in the United Kingdom, France, and India for pouring light on the lives of hundreds of children coming from distressed family environments in Tamil Nadu, India.



OVERVIEW OF ACTIVITIES IN 2021-22



During the year under review, Goodwill Children's Homes provided residential care and support to 192 children in all three residential homes. Thirty-eight youngsters are receiving support to continue one or other higher study courses in colleges or other institutions. The Tribal Outreach Programme (TORP) supported 297 children in a Community-Based Childcare format from the 25 odd tribal hamlets spread across the Lower Palani Hills region. In total, Goodwill directly supported 527 children during this period.

New Admissions

Due to the continued closure of schools because of the outbreak of the Covid-19 pandemic, there were only 28 applications seeking admission into our Children's Homes. As there was uncertainty about when schools would be reopening, Goodwill Children's Homes did not admit any new children. during the academic year 2021-22. For the first time in the 48-year history of Goodwill, there was no new intake during the year.



REPORT FROM INDIA

Residential Childcare

During 2021-22, Goodwill Children's Homes provided residential care and support to 192 children in its three children's homes located in the Dindigul district of Tamil Nadu. These homes are in three villages i.e., Thandigudi, Pattiveeranpatti and Sanarpatti.

Our Thandigudi home accommodated 44 children during the year. Both boys and girls are living in this home. There were 17 boys and 27 girls living in the home during the year.

The senior girls' home at Pattiveeranpatti (PVP) accommodated 86 girls during the period of reporting. Girls from classes 6 to 12 live in the home. All of them study at NSVV Girls Higher Secondary School, a government-aided private school located near our Goodwill Home. Senior boys in the age group of 11 to 17 years, studying in classes 6 to 12, are living in our home at Sanarpatti. There were 62 boys in the home during the year.

HOME	TOTAL	BOYS	GIRLS
Thandigudi	44	17	27
Pattiveeranpatti Girls' Home	86	-	86
Sanarpatti Boys' Home	62	62	-
Higher Education	38	16	22
TOTAL	**230**	**95**	**135**

REPORT FROM INDIA

Higher Education

At the beginning of 2021-22, GCHCS has been supporting 45 youngsters to continue with higher education. We are glad to inform you that 18 youngsters completed different higher study courses by the end of August 2021. Most of the examinations that were scheduled from April to July 2021 were cancelled except for the final-year student exams. The final-year students wrote their examinations mostly online during July 2021 and completed their courses successfully. All our children in classes 10 and 12 have passed with good marks. Our secretary and the treasurer met the 12th-standard students on 27th July 2021 and discussed the possibilities of supporting their higher education. Goodwill admitted 12 youngsters into different higher education courses during the year and there are altogether 39 youngsters doing their higher study courses as of May 2022. Eleven youngsters will be completing their courses in July/August 2022. GCH expects to admit 10 more youngsters who have completed their final year in June 2022 into higher/vocational education courses.

The highlight of the year will be the first engineer of Kallakinaru village. Soundrarajan completed his Engineering course in May 2022. He is the first engineer from this region and GCH is proud to have supported his education and for being instrumental in bringing about the first engineer of the Kallakinaru tribal village. Muthulakshmi completed her BSc degree in Chemistry and got a job offer in Chennai. GCH is waiting for employment-related information from all the 11 youngsters who are completing their courses in July/August 2022.

REPORT FROM INDIA

A Charitable Trust from the United Kingdom funded the expenses of the Goodwill youngsters doing higher educational courses. We wholeheartedly thank the trustees and supporters of the Trust for the valuable assistance provided to our young people to continue their higher education.

Ten children in GCH have just completed their final school year at the end of the 2021-22 academic year. GCH hopes to support all these youngsters to continue one or other higher educational/vocational courses in the new academic year.

Achievements

All 10 children (6 girls & 4 boys) who wrote the final school examination (12th class) have passed and they are all looking out for higher education or vocational training courses. Keerthiga from PVP Girls' home scored 443 out of 600 and came first among the Goodwill children. All the 22 children (14 girls & 8 boys) in class ten have also passed their state-level Board examinations. Thulasi from PVP Home has scored 429 out of 500 marks and stands first amongst the Goodwill children. They will now select their area of studies like science, commerce, mathematics, or vocational education in their two-year higher secondary course. Some of the 10th-class students might be joining industrial training or polytechnic courses.

Nine girls from PVP Home received various prizes and merit certificates during the last School Annual Day celebrations of NSVV Girls Higher Secondary School at Pattiveeranpatti. Priyadharshini and her teammates Anisha and Keerthana won the volleyball match in the Block level inter-school competitions and received special recognition and a certificate.

REPORT FROM INDIA

Dharini and Suguna came first and second in the 200-meter race and got a prize and certificate. Pandiselvi secured first prize in the javelin competition. Five girls from our PVP home qualified to write the National Merit Scholarship examination and Raja Gowri has been selected for this merit scholarship in April 2022. She will be getting a stipend from class 11 until she completes her doctorate in any of the fields she prefers to study.

Goodwill girl participates in National Games in New Delhi

Veeralakshmi joined Goodwill when she started her 12th class in 2020. She is from a very poor family. Her father is a sick man, unable to work and the family is run with the meagre income earned by the mother. Veeralakshmi is doing her first-year undergraduate course in Commerce at Bon Secours College of Arts and Sciences in Dindigul. She participated in the state-level handball competition at Periyar Maniyammai University in Thanjavur and her team won the state-level competition. Veeralakshmi and her team qualified to represent Tamil Nadu in the National level competitions held in New Delhi. She played for the Tamil Nadu team and the Tamil Nadu team secured the national title. Goodwill is proud of Veeralakshmi's success in the National level Handball competitions.

Peace Education through Art Therapy at Goodwill Homes

The Covid-19 pandemic rapidly swept across the world and produced a considerable degree of fear, worry and concern amongst people in the larger society. Many children and young people experience loneliness during the lockdowns as they

REPORT FROM INDIA

could not meet and chat with their friends, families, and peers. As lockdown measures began to ease, many children and young people have experienced worries and distress about their education and about returning to school.

Peace Education is the process of acquiring values, knowledge, attitude, skills, and behaviours to live in harmony with oneself, others, and the natural environment. Art Therapy stimulates imagination and creativity, develops healthy coping-up skills, and increases self-confidence.

Three workshops were organised on weekends in April and May 2022 at Pattiveeranpatti, Thandigudi and Sanarpatti Goodwill Homes. The Keithan Sathya Trust at Ottanchatram funded the Art Therapy Workshops and these were organised by Dr L Raja and Dr R Kalpana from the Department of Lifelong Learning and Extension, Gandhigram Rural Institute (Deemed to be University), Gandhigram. Mrs Kalyani from Madurai was the facilitator for all three workshops. All the children at Goodwill Homes enjoyed these workshops by expressing their minds through drawing and colouring in.

Community-Based Childcare (TORP Programme)

Goodwill Children's Homes is working for the development of indigenous tribal communities living across the Lower Palani Hill areas in Tamil Nadu. The Tribal Outreach Programme (TORP) of Goodwill Children's Homes covers 25 tribal villages. It has been implementing various schemes to improve the retention of children in remote tribal schools by addressing the factors that contribute to the poor state of education in this region. Lack of education is the main cause of the high levels of poverty in the region.

REPORT FROM INDIA

Incentives such as uniforms for children, school bags, sweaters and rain cover for the winter season help to encourage regular school attendance of children in schools.

GCH supported 278 tribal children studying in 12 Government schools in the project area. Further, there are 12 children (1 boy and 11 girls) studying at other schools outside the TORP project area, and 7 other youngsters from the tribal communities in Higher Education who are all assisted in the programme. Altogether 297 children are supported in the community-based childcare programme of Goodwill Children's Homes under the banner Tribal Outreach Programme (TORP).

The focus of the GCH TORP is improving retention in remote tribal schools and promoting education amongst the tribal communities. It is a process of social change. It needs a long and sustained effort by all the stakeholders to realize this huge social change in a society that has been ignored for centuries. Though the efforts of GCH are simple and with limited financial and human resources, one could see a perceptible positive impact amongst the people of the indigenous tribal communities.

Eye Camp for Tribal Villages

Our Goodwill TORP programme conducted an Eye camp for the villagers of the TORP Programme area. A team of doctors from the Aravind Eye Hospital at Theni came to do the checkups. There were altogether 193 persons from the villages who had their eyes checked. The doctors identified 39 persons who required cataract surgery and they were all enrolled for free surgery at the Aravind Eye Hospital.

REPORT FROM INDIA

They also distributed free spectacles to 85 persons who had a problem with their eyes. It was a great success with so many persons attending the camp and as many as 125 people getting either free cataract surgery or free eyeglasses.

Camp for Hearing Impaired

GCH TORP organised a free Hearing Aid Camp along with NIEPMD (National Institute for Empowerment of Persons with Multiple Disabilities), Chennai and KC Patti Primary Health Centre on 15th February 2022. Villagers from the 25 nearby tribal hamlets utilized the opportunity to get free hearing aids after medical examinations by the team from NIEPMD. Seventy-eight persons (47 male and 30 female and one child) from the tribal villages were given a free hearing aid. Altogether 99 people came for the check-up and all of them were given free medicine and face masks.

Employment Oriented Training

Four youngsters from the tribal hamlets have been selected for employment cum training at Yamaha Motors Ltd, Chennai in 2019. They were placed in the Yamaha training academy at Chennai and Hosur. All four youngsters received a monthly stipend of Rs. 12,000/- plus free boarding and accommodation. After completing their 3rd year of training, they are now employed by the Yamaha Motor Company with good salaries and perks. This laudable action has been facilitated by Gandhigram University through Dr L. Raja. We look forward to sending more youth from the tribal hamlets for employment-oriented training courses as a measure to alleviate poverty.

REPORT FROM INDIA

School Support Programme

One of the major impacts of this project is the initiation of community organisations. The traditional leaders of the tribal communities have started talking about the issues that lead to children discontinuing school. They are taking efforts to organise people to address these issues collectively. The rate of school dropouts has vastly been contained. There is a significant 93 % retention of children in the tribal schools.

The appointment of educated women from the local tribal hamlets as supplementary teachers in the Government schools has instilled confidence amongst the tribal children. They confidently meet the teacher whom they knew before and think they have a person who could understand them better. The number of long absentees from schools especially during the monsoon season has remarkably declined over the years. The provision of many useful sweaters and rain covers and the influence of the locally appointed supplementary teachers have made this change possible. Goodwill's Tribal Outreach Programme (TORP) distributed uniforms, notebooks, and school bags to 278 children at various government schools, in and around the K.C. Patti area. After the long break from school, the children came to school with new expectations, and many were not interested in returning. Even parents were not interested in sending their children back to school which made it more difficult for staff to organise and motivate them. The new uniforms, notebooks and school bags helped persuade them to return to school.

REPORT FROM INDIA

Goodwill Primary School

Goodwill Primary School is completing 28 years of service to the children by the end of the year 2022. The Silver Jubilee celebrations held in September 2019 brought together the old students from the school, Government officials and the supporters of GCH.

Due to Covid-19, Goodwill has not admitted any new children for the last two years. There used to be a strength of about 100 students for most of these 48 years. There are 16 students in class 5, fifteen children in class 4 and another 13 children in Class 3. Impacted by the Covid-19 closures, Goodwill Primary school had only 44 children during the year in review. Five teachers including the Headmistress are teaching at the school.

Extra care and practice were given to the slow learners as compared to their peers. Due to the 18-month-long break; students experienced quite a few learning difficulties. Teachers took extra classes for the slow learners. The teachers utilized some of their time to find simple ways of helping these slow learners to study more easily and simply. They set mock tests for the learners and gave them simple home assignments which were interesting and related to the lessons completed inside the classroom.

Celebrations

The 74th Independence Day was celebrated in all our children's homes as the schools remained closed due to the second wave of Covid-19. Dipawali festival was celebrated in all our homes with sweets and the bursting of crackers on 4th November 2021.

REPORT FROM INDIA

We celebrated Christmas at all our children's homes in December 2021. Pattiveeranpatti girls' home and the Sanarpatti boys' home celebrated Christmas with lots of cultural events on stage on the 11th and 18th of December, respectively. Christmas celebration at Thandigudi home was celebrated on 21st December. The nativity drama enacted by the children of the PVP home was one of the highlights of the celebrations. Christmas cakes and a sumptuous lunch were part of the celebration.

All the members of GCHCS and the local supporters and well-wishers were invited to take part in these celebrations. Rev. John Higgins from Bethel Church in Dindigul and Rev. John from the Church of Word delivered Christmas messages at PVP Home. Rev. Jothinayagam and Rev. John Higgins delivered Christmas messages for the gathering at our home in Sanarpatti. Mrs Angeline Theodere, Head of the Department of English at the MVM Government College for Women, participated in the Christmas celebrations at our home in Thandigudi and delivered a Christmas message to the gathering.

Mr Sundaram, our vice president attended Christmas celebrations along with Mr Karthikeyan and Mr Mayee, all members of GCHCS attended the celebrations at the Homes.

Goodwill Alumni

Goodwill Children's Homes have cared for and supported more than 7000 needy children since its inception in 1974. We have also assisted hundreds of youngsters to pursue their higher/vocational education over the years. Most of these children have now grown up and pursued different

REPORT FROM INDIA

professions/occupations earning a decent income and settling in their life.

There are about 250 who have come together as a group on social media. They have decided to raise funds from among themselves and from persons known to them to support the local fundraising efforts of GCH. Quite a few of the Alumni of Goodwill Children's Homes regularly donated from the year 2019 and GCH is hopeful to organise them in future to support their Alma Mater.

Local Fundraising

Goodwill Children's Homes in India has started local fundraising to supplement the fundraising in the United Kingdom. We are in the process of identifying prospective donors. The members and the staff of GCH in India have started mobilising local donations by propagating the good work GCH has been doing for more than 45 years.

GCHCS has started its fundraising in the United States of America through Mrs Sivapriya Mahesh. She is a relative of Mr Sundaram, our treasurer. She is working at Microsoft, USA. She has donated about Rs. 150,000 in the last two years. Our Field Coordinator has been in regular contact about fundraising possibilities involving the employees of Microsoft. October is the month of Giving for Microsoft. Whatever donation the employees are giving to a charity will be matched by Microsoft. Mrs Priya organised two events fundraising events during the Puja holidays. She has also mobilised seven child sponsorships.

REPORT FROM INDIA

GCHCS has so far received Rs. 1,025,000/- from fundraising efforts in the USA. We wholeheartedly thank Mrs Sivapriya Mahesh for helping the children of Goodwill, especially during this critical period.

Mrs Elizabeth Victor has mobilized Rs 30,000/- as sponsorship support for Goodwill children. Our Treasurer has mobilized notebooks and educational material worth Rs. 15,000/- for our children at Thandigudi. He has also mobilized another Rs. 10,000/- from R. Balakrishnan from Kodalankadu. Our long-time supporter Dr Stephen D. Samuel has donated Rs. 20,000/- to GCHCS.

There was a generous contribution to the Christmas celebration. We wholeheartedly thank the following donors for their kind donations to GCHCS. 1. Mr. Edward Pasunkili, (Rs, 10,000/-), 2. Rotary Club of King Town (Rs. 10,000/-), 3. Mr G. Vasu (Rs 10,000), 4. Karthikeyan, Goodwill Alumni, 5000), 5. Mr Ashok Kumar (Rs. 5,000), 6. Mr Xavier Britto (Rs. 5,000). 7. Mr Varadharajan (mutton for Biriyani).

As a fundraising effort, our treasurer Mr Sundaram, the secretary, and the Field Coordinator met the school management of the PVP and Kosavapatti schools and pleaded with them to reduce the school fees.

REPORT FROM INDIA

They convinced the school management and the school fees were reduced by about Rs.3,00,000/- (2,24,000 at PVP and 750,00/- at Kosavapatti School). We thank them all for their effort in reducing the expenditure and for helping GCHCS in a big way.

Conclusion

Goodwill Children's Homes is very much committed to the best practices of childcare and protection. At this point, GCHCS heartily thank our funding partners, Goodwill Children's Homes in the United Kingdom, and Goodwill France for their continued support in the true spirit of friendship and commitment to the cause of children in need.



THE YEAR IN REVIEW
























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400 53 KODAK PORTRA 400














HAPPY X-MAS
&
NEW YEAR




HAPPY X-MAS


GOODWILL
HAPPY X-MAS


HAPPY X-MAS
GOODWILL CHILDREN'S
HOMES T.N.

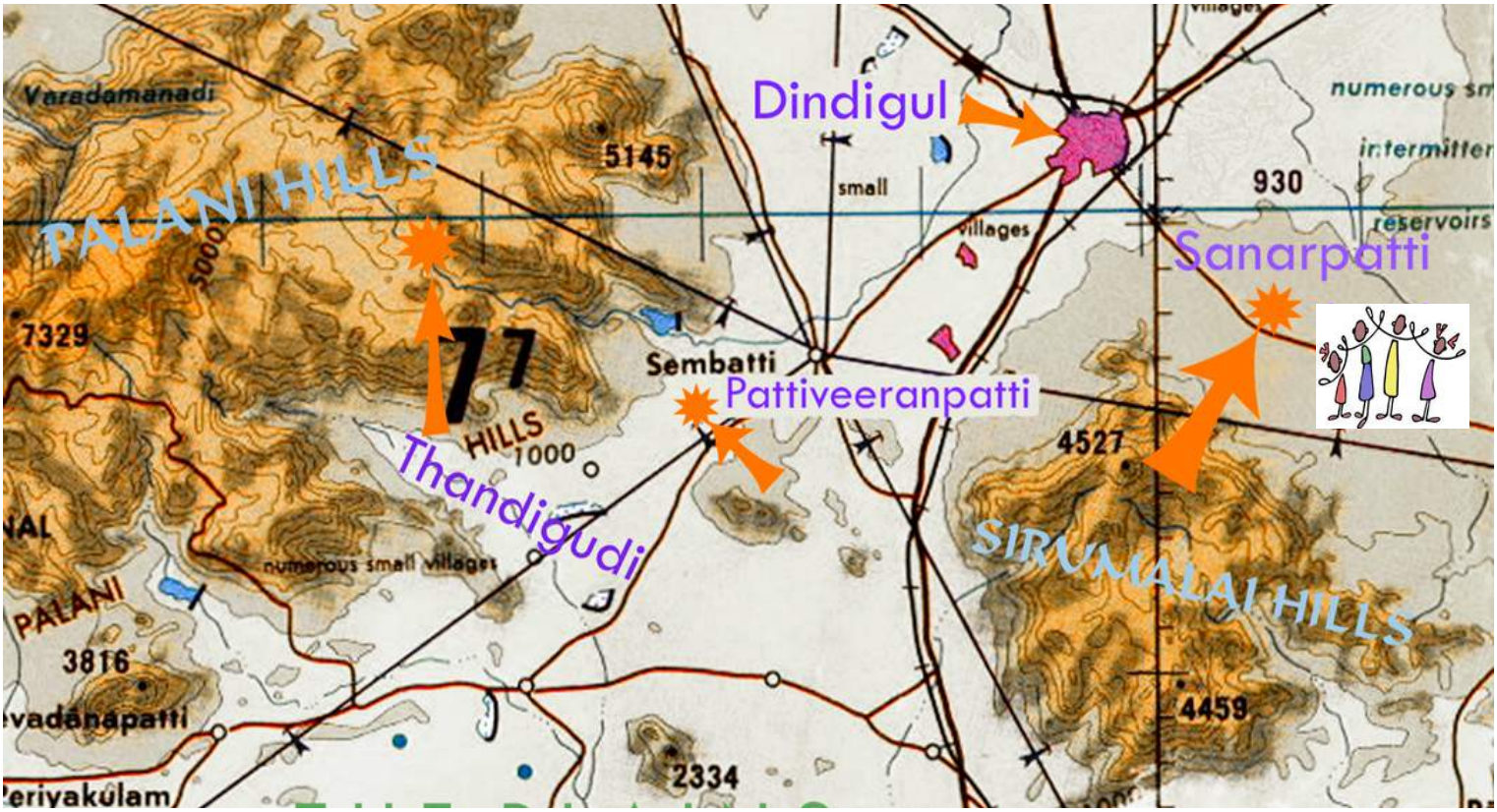


CONTACT DETAILS

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BS1 2NT

Goodwill Children's Homes Charitable Society

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Dindigul District
Tamilnadu
South India - 624211



Charity Registration No: 270403

GOODWILL CHILDREN'S HOMES
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2022

HillierHopkins

Charity Registration No. 270403

GOODWILL CHILDREN'S HOMES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

GOODWILL CHILDREN'S HOMES

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

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GOODWILL CHILDREN'S HOMES

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2022

Charity name:	Goodwill Children's Homes	
Charity registration number:	270403	
Registered office:	2B Whitefriars Lewins Mead Bristol BS1 2NT	
Trustees:	Dr David Neill	(Chairman)
	Elaine Clark	(Vice - Chair)
	Ed Lang	
	Mary Thorne	
	Richard Fenwick	
	Katie Fenwick	
	Deepti Sandur	(Treasurer)
	Harsha V Shankarananaryana	
Administrator	Theresa van der Merwe 2B Whitefriars Lewins Mead Bristol BS1 2NT	
Accountants	Hillier Hopkins LLP Radius House 51 Clarendon Road Watford Herts WD17 1HP	
Banks	HSBC 18 London Street Norwich Norfolk NR2 1LG	
	Bank of Ireland 78/81 Clanbrassil Street Dundalk County Louth Irish Republic	
Solicitors	Mills & Reeve Francis House 3-7 Redwell Street Norwich Norfolk NR2 4JJ	

GOODWILL CHILDREN'S HOMES

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

The Covid pandemic necessitated an evaluation of the role of Goodwill in Tamil Nadu. We are a small charity and so able to be receptive to the needs of the communities we are trying to support. It was obvious during the pandemic that it made sense to move as many children as possible out of the homes to supportive environments within their original communities and look after them there. We were able to provide medical care, health advice and basic schooling; and to support 'catch up' initiatives. The success of these programmes has encouraged us to work with our partners in India to re-examine our strategy: what are the specific needs of the young people we are trying to help and what is the best way to address those needs? This has led to increased support for outreach programmes and, as a consequence, fewer children have been admitted back into our homes. The current situation makes fundraising challenging and we are keen to ensure that we have an appropriate and up to date vision for the charity which allows us to maximise the use of our resources to genuinely impact on the lives of young people in tribal communities.

It is imperative that we continue to manage our resources with great care to ensure that we can continue our work now and in the future. This is a key focus of the trustees. Thank you to our funders and supporters whose vital support kept us going, and to all our volunteers, the trustees and staff in the UK and India for your commitment to making a difference. I know that whatever the future brings, together we will be there for the children who need us.

Together with the rest of the Trustees, I am committed to ensuring that this good work continues. Goodwill is a family; by working together we will ensure a brighter future for all destitute children in Tamil Nadu. We will keep striving for positive change. We are always so very grateful for the astonishing kindness and generosity of the British public, who share our passion to change young lives for the better and bring happiness to children. Life is currently very tough for those already facing disadvantages, but with your continued support, we will help these children and young people through these challenging times.

Dr David Neill
Chairman



Date 29 x 22

GOODWILL CHILDREN'S HOMES

TREASURER'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

This has continued to be a challenging year for the charity post pandemic. Despite practical difficulties to fundraise, our supporters continued to be deeply invested in the activities of our charity. The key highlights of the financial performance of the charity were as follows:

Total income for the year was lower this year, £144,050 (previous year £161,973): donations £144,036 (previous year £123,352), legacies £Nil (previous year £32,020) and Bank Interest £14 (previous year £38). During the year we did not receive any (previous year £6,563) government grant on account of the furlough scheme.

During the year, the charity has been re-strategising its vision with our partner Society in South India and has a result the grants totalling £41,386 have been lower in the current year (previous year £53,820), mainly to support the running costs of the Homes during the pandemic and grants for the Tribal Outreach Programme in Tamil Nadu as well (this also included £1,285 for personal gifts (previous year £965) for visitor expenses and personal gifts remitted to India).

The cost of the UK Administration office at £33,271 is higher than the previous year (£32,958) and represent 23% of income (previous year 20%), slightly higher than our target to maintain these to 20%. These costs include insurance, office rental charges and other costs related to fundraising activities. Providing efficient and effective administration continues to be our priority, especially during current challenges post COVID-19, to maintain our supporter base in order to increase the donations and grants in the future.

The reserves at the end of the year now stand at £264,699 (previous year £199,614). The reserves position is continually kept under review to ensure sufficiency to support the Indian operations.

These accounts have been drawn up in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2019.

Deepti Sandur Deepti Sandur

Treasurer

Date 29 October 2022

Structure, Governance and Management

The Charity was founded in 1975 and adopted its current Rules on October 1st, 1994. It is registered with the Charity Commission for England and Wales to which it submits its accounts on an annual basis. The Rules establish the objects of the charity as being "the relief of poverty amongst children in any part of the world" and "without prejudice to the generality of the foregoing .... to give effect to the same by providing financial support to Goodwill Children's Homes Charitable Society registered in Tamil Nadu, South India". Currently, this organisation is responsible for 265 children in residential homes, trade training activities (15 older youngsters), an outreach programme that supports about 203 children in 27 tribal villages in the Palani Hills via the Tribal Outreach Project and 43 students being supported through higher education.

The Rules provide for a Trustee body of not more than twelve members and require the appointment of a Chairman, a Vice-Chairman, a Treasurer and a Secretary by the Annual General Meeting to be held in September of each year. Trustees seek to fill vacancies from the charity's existing supporter base taking into account the skills, experience and personal qualities needed to maintain the balance of the Trustee body. An audit of the skills and experience of existing Trustees has allowed a focussed search for additional Trustees to add to the expertise available on the Trustee body. Once a potential Trustee has been identified the person is approached, discussions take place, a short curriculum vitae is requested, and two referees are consulted. The person may attend one or two meetings as a guest. If all sides are happy after these preliminaries the new Trustee will be nominated and appointed at the Annual General Meeting. Where a newly appointed Trustee has not visited the Indian locations, a visit is facilitated if other circumstances allow.

All decisions on policy matters are made at Trustee meetings (currently three meetings per annum) but specific decisions may be delegated to Officers if the matter cannot be deferred to the next meeting. The Rules also provide for an Executive Committee to make decisions if necessary, reporting its decisions to the next meeting of the Trustees.

The delivery of care to children is entirely entrusted to partner organisations in South India (currently one major partner as specified in the Rules and one lesser partner). The relationships are specified in the short Memorandum of Understanding. These organisations are responsible under Indian law for the care of children, execution of programmes, ownership, and maintenance of, and employment of staff. In the past, the main channel of communication with these partners has been through a Field Consultant employed by the Charity, who has reported in writing to all meetings of the Trustees and spent approximately six months each year in India. In light of the financial circumstances, the Field Consultant is no longer employed and this role is now partially overseen by Trustees' monitoring more closely and receiving better communication from the Indian Committee. Much of the recent focus of the UK Trustees has been on auditing policies and ensuring that they reflect recent legislation and are fit for purpose. A big emphasis has been put into examining the policy on Safeguarding the young people in our care and ensuring that working practises in India reflect our expectations of what is appropriate. The implications of the recent GDPR legislation are being incorporated into our Data Protection policy. In the absence of a Field Consultant, the trustees have responded by increasing the number of visits they make to Tamil Nadu to visit Goodwill Homes. At present at least two trustees make separate visits each year. They use this opportunity to audit the implementation of Goodwill policies and procedures, and also to spend time talking to the young people in Goodwill's care- finding out their views on life at Goodwill. In addition, individual Trustees visit the field sites to improve their understanding of the work which is being done and the problems which must be overcome.

Objectives and Activities

The Trustees' aims and objectives are reviewed at the Annual General Meeting. The list distinguishes between activities in India, which are driven mainly by the needs and aspirations of its partner organisations, and activities in the United Kingdom, which focus on the raising of funds, communication with supporters, and ensuring the integrity of financial and administrative arrangements. In recent years the most important initiative in India has been the consolidation of residential care for older children on a large new site at Sanarpatti in Dindigul District of Tamil Nadu. The first phase of this construction comprised two residential blocks for boys and a refectory. There is now a need to focus on replacing the inadequate accommodation for the older girls who are based in Pattiveeranpatti.

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The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

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These are governed by the Rules of the Association which permit the funds to be invested in any shares, securities or other property, whether producing income or not, or to lodge the same in any current or deposit bank or building society account and generally to exercise all the powers of investment which a sole beneficial owner of such monies would be entitled to exercise.

The Charity currently adopts a policy of using low risk investments with a view to ensuring that the capital value of the fund is maintained in real terms. Therefore money has been invested in short term (up to 60 days notice) bank deposit accounts and in money market term deposits up to one year. The policy is reviewed annually.

Reserves Policy

It is the trustees' policy to maintain reserves above one year's running costs. The level of reserves is monitored and reviewed annually by the trustees. Reserves at the end of the year amounted to £264,699 (previous year: £199,614).

Risk Management

The trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. In making decisions and reacting to its operating environment the Charity's Trustees recognise the need to avoid risks in the areas of administration, public reputation, financial management and government policy. There are also risks relating to the operation of our partner Society in Tamil Nadu under all those heads and in the area of childcare, but the Memorandum of Understanding with them makes it clear that the main responsibility for its finances, staffing and childcare lies with that Society.

In the opinion of the trustees, the major risks to which the Charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to day operations. The Trustees have agreed to review the statement of risk on an annual basis at the first meeting in each calendar year.

Grant Making Policy

The Charity makes grants to assist Goodwill Children's Homes Charitable Society in Tamil Nadu. Grants are made quarterly to cover running costs and special projects as detailed in the budgets of the homes.

Equal Opportunities Statement

Goodwill Children's Homes is committed to equal opportunities both in making grants to its Indian partners and in its operation in the United Kingdom.

As an employer in the United Kingdom it aims to treat all workers and job applicants equally without discriminating on grounds of marital status, gender, sexuality, disability, age, colour, race, religion, nationality, or ethnic origin. The policy covers recruitment, terms and conditions, induction, conduct at work, promotion, and disciplinary and grievance procedures: similarly all employees and trustees have an obligation not to discriminate and to report incidents of discrimination which may occur.

D. Neill.

By order of the Governing Body

29x22

Dr David Neill (Chairman)
Date:

GOODWILL CHILDREN'S HOMES

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GOODWILL CHILDREN'S HOMES FOR THE YEAR ENDED 31 MARCH 2022

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Speller

Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

Simon Speller FCA
Hillier Hopkins LLP
Chartered Accountants

Date: 28/11/22.

GOODWILL CHILDREN'S HOMES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
INCOME FROM:					
Voluntary income:					
Donations		127,387	16,649	144,036	123,352
Legacies		-	-	-	32,020
Other income:					
Government grants		-	-	-	6,563
Investment income:					
Bank interest		14	-	14	38
Total Income		127,401	16,649	144,050	161,973
EXPENDITURE ON:					
Raising funds	3	33,271	-	33,271	32,958
Charitable activities	3	26,486	14,900	41,386	53,820
Governance costs	3	4,308	-	4,308	11,115
Total Resources Expended		64,065	14,900	78,965	97,893
NET MOVEMENTS IN FUNDS		63,336	1,749	65,085	64,080
Balances brought forward		188,914	10,700	199,614	135,534
BALANCES CARRIED FORWARD		252,250	12,449	264,699	199,614

GOODWILL CHILDREN'S HOMES

BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	1&5		163		367
CURRENT ASSETS					
Debtors	6	1,496		4,023	
Cash at bank and in hand		265,867		198,379	
		267,363		202,402	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(2,827)		(3,155)	
NET CURRENT ASSETS			264,536		199,247
			264,699		199,614
NET ASSETS					
FUNDS					
Restricted funds	8		12,449		10,700
Unrestricted Funds	9		252,250		188,914
			264,699		199,614

Approved by the Trustees on
and signed on their behalf by:

Dr David Neill - Chairman

D. Neill.

29 x 22

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Goodwill Children's Homes constitutes a public benefit entity as defined by FRS 102.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The only restricted funds relate to the Tamil Nadu Tools Appeal.

Income and expenditure

Income, which is mainly covenants, donations and sponsorships, is accounted for when received except for interest receivable which is accounted for on an accruals basis. Expenditure is accounted for on an accruals basis.

Income tax is recoverable from HMRC under Gift Aid, and is accounted for on an accruals basis.

Legacies

Legacies are credited on receipt to the relevant fund as indicated by the wishes of the testator. Where no such wishes have been expressed the receipts are credited to unrestricted funds.

Donations

Donations received in response to appeals for specific projects are credited to the relevant restricted funds.

Grants

Grant income is accounted for in accordance with the terms of the grant.

Government Grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Resources Expended

All expenditure is accounted for on an accruals basis and has been allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

Fundraising costs are incurred in seeking voluntary contributions. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Depreciation

Depreciation is provided at a rate to write off the cost of fixed assets over their effective working lives. Hence, computer equipment and software is depreciated on a straight-line basis over three years.

Taxation

The Charity's surpluses are derived from, and are applied towards, the maintenance of charitable activities and as such are not subject to taxation.

Allocation of costs

Costs are allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

2. INCOME RECEIVED

During the year, £16,649 (2021: £13,255) of donation income was to restricted funds.

The government income of £Nil (2021: £6,563) relates to the Coronavirus Job Retention Scheme.

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

It has been assumed that 100 per cent of the cost of the Administrator's salary and administration office costs are attributable to the "costs of raising funds".

Raising Funds	**Staff Costs £**	**Other costs £**	**Total 2022 £**	**Total 2021 £**
Costs of generating voluntary income				
Administrator's Salary	24,660	-	24,660	24,188
Administration Office costs	-	8,611	8,611	8,770
	24,660	8,611	33,271	32,958
Charitable activities				
Grants provided for education, running costs , including grants for Tribal Out Reach Programme (Note)	-	41,386	41,386	53,820
Grants provided for special projects	-	-	-	-
	-	41,386	41,386	53,820
The above includes:				
Charitable activities from restricted funds			14,900	4,440
Governance costs				
Independent Examiner's Fees				
-Current year	-	2,535	2,535	2,286
Trust expenses	-	1,773	1,773	1,647
Trustees' expenses	-	-	-	-
Legal and professional fees	-	-	-	7,182
	-	4,308	4,308	11,115

Grants

For the period under review the Charity has made grants to assist Goodwill Children's Charitable Society in Tamil Nadu. Grants have been made during the year to cover running costs and special projects as detailed in the budgets of the homes.

Whilst there is no legal or constructive obligation on the trustees to provide financial support in the future and they retain the option to discontinue such payments should circumstances require, the trustees do in fact intend to continue to provide grants for Tamil Nadu for the foreseeable future.

4. STAFF COSTS

	2022 £	2021 £
Salaries	23,000	22,500
Employers pension costs	1,660	1,688
	24,660	24,188

The average number of employees was 1 (2021- 1)
No employee earned £60,000 per annum or more.

During the year, Trustees were reimbursed no expenses (2021: Nil).
During the year, no Trustees received any benefits in kind (2021: Nil).
During the year, no Trustees received any remuneration (2021: Nil).

5. TANGIBLE ASSETS

	2022 Equipment £	2021 Equipment £
Opening cost	6,864	6,864
Additions	-	-
Disposals	-	-
Closing cost	6,864	6,864
Opening Depreciation	6,497	6,293
Charge for the year	204	204
Disposals	-	-
Closing Depreciation	6,701	6,497
Closing Net Book Value	163	367

6. DEBTORS

	2022 £	2021 £
Income tax recoverable	1,496	4,023
Other debtors	-	-
Prepayments	-	-
	1,496	4,023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors and accruals	2,827	2,266
Other taxes and social security costs	-	889
	2,827	3,155

8. RESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	10,700	10,700
New funds	16,649	16,649
Resources expended	(14,900)	(14,900)
Closing balance	12,449	12,449

The opening balance represents funds for Higher Education (£10,000), a computer & projector for primary school (£500) (continued to be carried forward) and a washing machine (£200) (continued to be carried forward). New funds raised relate to a further donation received for Higher Education (£10,000) (continued to be carried forward), covid appeal (£2,340), funds raised for Summer appeal (£2,560) and funds raised for winter appeal (£1,749) (continued to be carried forward). Funds expended include funds for Higher Education (£10,000), covid appeal (£2,340) and funds raised for Summer appeal (£2,560).

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Tangible fixed assets	163	-	163	367
Debtors and prepayments	1,496	-	1,496	4,023
Cash at bank and in hand	253,418	12,449	265,867	198,379
Creditors due in one year	(2,827)	-	(2,827)	(3,155)
Net assets at 31st March 2022	252,250	12,449	264,699	199,614

Charity Registration No: 270403

GOODWILL CHILDREN'S HOMES
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2022

HillierHopkins

Charity Registration No. 270403

GOODWILL CHILDREN'S HOMES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

GOODWILL CHILDREN'S HOMES

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

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GOODWILL CHILDREN'S HOMES

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2022

Charity name:	Goodwill Children's Homes	
Charity registration number:	270403	
Registered office:	2B Whitefriars Lewins Mead Bristol BS1 2NT	
Trustees:	Dr David Neill	(Chairman)
	Elaine Clark	(Vice - Chair)
	Ed Lang	
	Mary Thorne	
	Richard Fenwick	
	Katie Fenwick	
	Deepti Sandur	(Treasurer)
	Harsha V Shankarananaryana	
Administrator	Theresa van der Merwe 2B Whitefriars Lewins Mead Bristol BS1 2NT	
Accountants	Hillier Hopkins LLP Radius House 51 Clarendon Road Watford Herts WD17 1HP	
Banks	HSBC 18 London Street Norwich Norfolk NR2 1LG	
	Bank of Ireland 78/81 Clanbrassil Street Dundalk County Louth Irish Republic	
Solicitors	Mills & Reeve Francis House 3-7 Redwell Street Norwich Norfolk NR2 4JJ	

GOODWILL CHILDREN'S HOMES

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

The Covid pandemic necessitated an evaluation of the role of Goodwill in Tamil Nadu. We are a small charity and so able to be receptive to the needs of the communities we are trying to support. It was obvious during the pandemic that it made sense to move as many children as possible out of the homes to supportive environments within their original communities and look after them there. We were able to provide medical care, health advice and basic schooling; and to support 'catch up' initiatives. The success of these programmes has encouraged us to work with our partners in India to re-examine our strategy: what are the specific needs of the young people we are trying to help and what is the best way to address those needs? This has led to increased support for outreach programmes and, as a consequence, fewer children have been admitted back into our homes. The current situation makes fundraising challenging and we are keen to ensure that we have an appropriate and up to date vision for the charity which allows us to maximise the use of our resources to genuinely impact on the lives of young people in tribal communities.

It is imperative that we continue to manage our resources with great care to ensure that we can continue our work now and in the future. This is a key focus of the trustees. Thank you to our funders and supporters whose vital support kept us going, and to all our volunteers, the trustees and staff in the UK and India for your commitment to making a difference. I know that whatever the future brings, together we will be there for the children who need us.

Together with the rest of the Trustees, I am committed to ensuring that this good work continues. Goodwill is a family; by working together we will ensure a brighter future for all destitute children in Tamil Nadu. We will keep striving for positive change. We are always so very grateful for the astonishing kindness and generosity of the British public, who share our passion to change young lives for the better and bring happiness to children. Life is currently very tough for those already facing disadvantages, but with your continued support, we will help these children and young people through these challenging times.

Dr David Neill
Chairman



Date 29 x 22

GOODWILL CHILDREN'S HOMES

TREASURER'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

This has continued to be a challenging year for the charity post pandemic. Despite practical difficulties to fundraise, our supporters continued to be deeply invested in the activities of our charity. The key highlights of the financial performance of the charity were as follows:

Total income for the year was lower this year, £144,050 (previous year £161,973): donations £144,036 (previous year £123,352), legacies £Nil (previous year £32,020) and Bank Interest £14 (previous year £38). During the year we did not receive any (previous year £6,563) government grant on account of the furlough scheme.

During the year, the charity has been re-strategising its vision with our partner Society in South India and has a result the grants totalling £41,386 have been lower in the current year (previous year £53,820), mainly to support the running costs of the Homes during the pandemic and grants for the Tribal Outreach Programme in Tamil Nadu as well (this also included £1,285 for personal gifts (previous year £965) for visitor expenses and personal gifts remitted to India).

The cost of the UK Administration office at £33,271 is higher than the previous year (£32,958) and represent 23% of income (previous year 20%), slightly higher than our target to maintain these to 20%. These costs include insurance, office rental charges and other costs related to fundraising activities. Providing efficient and effective administration continues to be our priority, especially during current challenges post COVID-19, to maintain our supporter base in order to increase the donations and grants in the future.

The reserves at the end of the year now stand at £264,699 (previous year £199,614). The reserves position is continually kept under review to ensure sufficiency to support the Indian operations.

These accounts have been drawn up in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2019.

Deepti Sandur Deepti Sandur

Treasurer

Date 29 October 2022

Structure, Governance and Management

The Charity was founded in 1975 and adopted its current Rules on October 1st, 1994. It is registered with the Charity Commission for England and Wales to which it submits its accounts on an annual basis. The Rules establish the objects of the charity as being "the relief of poverty amongst children in any part of the world" and "without prejudice to the generality of the foregoing .... to give effect to the same by providing financial support to Goodwill Children's Homes Charitable Society registered in Tamil Nadu, South India". Currently, this organisation is responsible for 265 children in residential homes, trade training activities (15 older youngsters), an outreach programme that supports about 203 children in 27 tribal villages in the Palani Hills via the Tribal Outreach Project and 43 students being supported through higher education.

The Rules provide for a Trustee body of not more than twelve members and require the appointment of a Chairman, a Vice-Chairman, a Treasurer and a Secretary by the Annual General Meeting to be held in September of each year. Trustees seek to fill vacancies from the charity's existing supporter base taking into account the skills, experience and personal qualities needed to maintain the balance of the Trustee body. An audit of the skills and experience of existing Trustees has allowed a focussed search for additional Trustees to add to the expertise available on the Trustee body. Once a potential Trustee has been identified the person is approached, discussions take place, a short curriculum vitae is requested, and two referees are consulted. The person may attend one or two meetings as a guest. If all sides are happy after these preliminaries the new Trustee will be nominated and appointed at the Annual General Meeting. Where a newly appointed Trustee has not visited the Indian locations, a visit is facilitated if other circumstances allow.

All decisions on policy matters are made at Trustee meetings (currently three meetings per annum) but specific decisions may be delegated to Officers if the matter cannot be deferred to the next meeting. The Rules also provide for an Executive Committee to make decisions if necessary, reporting its decisions to the next meeting of the Trustees.

The delivery of care to children is entirely entrusted to partner organisations in South India (currently one major partner as specified in the Rules and one lesser partner). The relationships are specified in the short Memorandum of Understanding. These organisations are responsible under Indian law for the care of children, execution of programmes, ownership, and maintenance of, and employment of staff. In the past, the main channel of communication with these partners has been through a Field Consultant employed by the Charity, who has reported in writing to all meetings of the Trustees and spent approximately six months each year in India. In light of the financial circumstances, the Field Consultant is no longer employed and this role is now partially overseen by Trustees' monitoring more closely and receiving better communication from the Indian Committee. Much of the recent focus of the UK Trustees has been on auditing policies and ensuring that they reflect recent legislation and are fit for purpose. A big emphasis has been put into examining the policy on Safeguarding the young people in our care and ensuring that working practises in India reflect our expectations of what is appropriate. The implications of the recent GDPR legislation are being incorporated into our Data Protection policy. In the absence of a Field Consultant, the trustees have responded by increasing the number of visits they make to Tamil Nadu to visit Goodwill Homes. At present at least two trustees make separate visits each year. They use this opportunity to audit the implementation of Goodwill policies and procedures, and also to spend time talking to the young people in Goodwill's care- finding out their views on life at Goodwill. In addition, individual Trustees visit the field sites to improve their understanding of the work which is being done and the problems which must be overcome.

Objectives and Activities

The Trustees' aims and objectives are reviewed at the Annual General Meeting. The list distinguishes between activities in India, which are driven mainly by the needs and aspirations of its partner organisations, and activities in the United Kingdom, which focus on the raising of funds, communication with supporters, and ensuring the integrity of financial and administrative arrangements. In recent years the most important initiative in India has been the consolidation of residential care for older children on a large new site at Sanarpatti in Dindigul District of Tamil Nadu. The first phase of this construction comprised two residential blocks for boys and a refectory. There is now a need to focus on replacing the inadequate accommodation for the older girls who are based in Pattiveeranpatti.

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The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

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The trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. In making decisions and reacting to its operating environment the Charity's Trustees recognise the need to avoid risks in the areas of administration, public reputation, financial management and government policy. There are also risks relating to the operation of our partner Society in Tamil Nadu under all those heads and in the area of childcare, but the Memorandum of Understanding with them makes it clear that the main responsibility for its finances, staffing and childcare lies with that Society.

In the opinion of the trustees, the major risks to which the Charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to day operations. The Trustees have agreed to review the statement of risk on an annual basis at the first meeting in each calendar year.

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D. Neill.

By order of the Governing Body

29x22

Dr David Neill (Chairman)
Date:

GOODWILL CHILDREN'S HOMES

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GOODWILL CHILDREN'S HOMES FOR THE YEAR ENDED 31 MARCH 2022

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Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Speller

Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

Simon Speller FCA
Hillier Hopkins LLP
Chartered Accountants

Date: 28/11/22.

GOODWILL CHILDREN'S HOMES

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EXPENDITURE ON:					
Raising funds	3	33,271	-	33,271	32,958
Charitable activities	3	26,486	14,900	41,386	53,820
Governance costs	3	4,308	-	4,308	11,115
Total Resources Expended		64,065	14,900	78,965	97,893
NET MOVEMENTS IN FUNDS		63,336	1,749	65,085	64,080
Balances brought forward		188,914	10,700	199,614	135,534
BALANCES CARRIED FORWARD		252,250	12,449	264,699	199,614

GOODWILL CHILDREN'S HOMES

BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	1&5		163		367
CURRENT ASSETS					
Debtors	6	1,496		4,023	
Cash at bank and in hand		265,867		198,379	
		267,363		202,402	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(2,827)		(3,155)	
NET CURRENT ASSETS			264,536		199,247
			264,699		199,614
NET ASSETS					
FUNDS					
Restricted funds	8		12,449		10,700
Unrestricted Funds	9		252,250		188,914
			264,699		199,614

Approved by the Trustees on
and signed on their behalf by:

Dr David Neill - Chairman

D. Neill.

29 x 22

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Goodwill Children's Homes constitutes a public benefit entity as defined by FRS 102.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The only restricted funds relate to the Tamil Nadu Tools Appeal.

Income and expenditure

Income, which is mainly covenants, donations and sponsorships, is accounted for when received except for interest receivable which is accounted for on an accruals basis. Expenditure is accounted for on an accruals basis.

Income tax is recoverable from HMRC under Gift Aid, and is accounted for on an accruals basis.

Legacies

Legacies are credited on receipt to the relevant fund as indicated by the wishes of the testator. Where no such wishes have been expressed the receipts are credited to unrestricted funds.

Donations

Donations received in response to appeals for specific projects are credited to the relevant restricted funds.

Grants

Grant income is accounted for in accordance with the terms of the grant.

Government Grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Resources Expended

All expenditure is accounted for on an accruals basis and has been allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

Fundraising costs are incurred in seeking voluntary contributions. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Depreciation

Depreciation is provided at a rate to write off the cost of fixed assets over their effective working lives. Hence, computer equipment and software is depreciated on a straight-line basis over three years.

Taxation

The Charity's surpluses are derived from, and are applied towards, the maintenance of charitable activities and as such are not subject to taxation.

Allocation of costs

Costs are allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

2. INCOME RECEIVED

During the year, £16,649 (2021: £13,255) of donation income was to restricted funds.

The government income of £Nil (2021: £6,563) relates to the Coronavirus Job Retention Scheme.

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

It has been assumed that 100 per cent of the cost of the Administrator's salary and administration office costs are attributable to the "costs of raising funds".

Raising Funds	**Staff Costs £**	**Other costs £**	**Total 2022 £**	**Total 2021 £**
Costs of generating voluntary income				
Administrator's Salary	24,660	-	24,660	24,188
Administration Office costs	-	8,611	8,611	8,770
	24,660	8,611	33,271	32,958
Charitable activities				
Grants provided for education, running costs , including grants for Tribal Out Reach Programme (Note)	-	41,386	41,386	53,820
Grants provided for special projects	-	-	-	-
	-	41,386	41,386	53,820
The above includes:				
Charitable activities from restricted funds			14,900	4,440
Governance costs				
Independent Examiner's Fees				
-Current year	-	2,535	2,535	2,286
Trust expenses	-	1,773	1,773	1,647
Trustees' expenses	-	-	-	-
Legal and professional fees	-	-	-	7,182
	-	4,308	4,308	11,115

Grants

For the period under review the Charity has made grants to assist Goodwill Children's Charitable Society in Tamil Nadu. Grants have been made during the year to cover running costs and special projects as detailed in the budgets of the homes.

Whilst there is no legal or constructive obligation on the trustees to provide financial support in the future and they retain the option to discontinue such payments should circumstances require, the trustees do in fact intend to continue to provide grants for Tamil Nadu for the foreseeable future.

4. STAFF COSTS

	2022 £	2021 £
Salaries	23,000	22,500
Employers pension costs	1,660	1,688
	24,660	24,188

The average number of employees was 1 (2021- 1)
No employee earned £60,000 per annum or more.

During the year, Trustees were reimbursed no expenses (2021: Nil).
During the year, no Trustees received any benefits in kind (2021: Nil).
During the year, no Trustees received any remuneration (2021: Nil).

5. TANGIBLE ASSETS

	2022 Equipment £	2021 Equipment £
Opening cost	6,864	6,864
Additions	-	-
Disposals	-	-
Closing cost	6,864	6,864
Opening Depreciation	6,497	6,293
Charge for the year	204	204
Disposals	-	-
Closing Depreciation	6,701	6,497
Closing Net Book Value	163	367

6. DEBTORS

	2022 £	2021 £
Income tax recoverable	1,496	4,023
Other debtors	-	-
Prepayments	-	-
	1,496	4,023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors and accruals	2,827	2,266
Other taxes and social security costs	-	889
	2,827	3,155

8. RESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	10,700	10,700
New funds	16,649	16,649
Resources expended	(14,900)	(14,900)
Closing balance	12,449	12,449

The opening balance represents funds for Higher Education (£10,000), a computer & projector for primary school (£500) (continued to be carried forward) and a washing machine (£200) (continued to be carried forward). New funds raised relate to a further donation received for Higher Education (£10,000) (continued to be carried forward), covid appeal (£2,340), funds raised for Summer appeal (£2,560) and funds raised for winter appeal (£1,749) (continued to be carried forward). Funds expended include funds for Higher Education (£10,000), covid appeal (£2,340) and funds raised for Summer appeal (£2,560).

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Tangible fixed assets	163	-	163	367
Debtors and prepayments	1,496	-	1,496	4,023
Cash at bank and in hand	253,418	12,449	265,867	198,379
Creditors due in one year	(2,827)	-	(2,827)	(3,155)
Net assets at 31st March 2022	252,250	12,449	264,699	199,614

GOODWILL CHILDREN'S HOMES

England & Wales - Charity number 270403

Accounts

GOODWILL CHILDREN'S HOMES

ANNUAL REPORT FOR 2020-21



CHAIRMAN'S MESSAGE

UNITED KINGDOM



2020 has been an unforgettable year for us all. It has highlighted the British limitless demonstration of generosity and kindness to one another. But still, it has been a year like no other. The UK went into lockdown in March 2020 and India followed soon thereafter.

Covid-19 has affected everyone and especially our children, young people and their families have been hit heavily by the pandemic, the isolation, and numerous challenges of life in lockdown. Many desperately needed our help. Our residential homes have been much quieter since the start of the pandemic with those young people who were able to do so moving back to their original communities. We were able to step up our support of these communities via our Tribal Outreach Programme (TORP). Where we have been able to identify specific concerns, we have been able to intervene with extra education or aid packages to specific families.

You can imagine the impact of a pandemic on the lives of families who are already struggling to put food on the table, the increased stress due to sudden job losses, no income and illness coupled with the demands of children forced to learn at home. And yet, because of the incredible generosity of our sponsors, donors, and supporters, our India office responded where needed. Many families were left isolated by the sudden lockdown conditions, separated from their usual support systems and with no means to access food. Thanks to the kindness and generosity of our sponsors, food parcels were delivered to families of sponsored children.

We remain focused on education, improving health and well-being outcomes for our children in India. If anything, this pandemic has

CHAIRMAN'S MESSAGE

UNITED KINGDOM

demonstrated that the spirit of charity is alive and well in the United Kingdom. Generous supporters have responded to the real and immediate needs of our children and their families living in poverty.

We have been striving to maintain the financial health of the organisation by undertaking a governance review and implementing the findings, with some new initiatives enabling us to further strengthen the charity. These have been focused on the nature of collaboration between the UK and India trying to remove duplication and update management and reporting protocols. These are helping us to make the very best use of the resources we have available.

As trustees, we are making sure that we are in the best place to find and fund the education that changes the lives of children. Education, health care and knowing that the safety net of Goodwill is always there, underpins the lives of many.

As ever, we were able to draw on the energy, enthusiasm and backing of our supporters, volunteers, and partners. We are privileged to be able to do so and our work would not be possible without the commitment, enthusiasm and resilience of our Trustees, supporters, and volunteers. Each one of them is helping make a difference in the lives of our children in India.

The closure of schools because of COVID-19 pose a real danger of a long term and more preventable tragedy looming, with young children falling out of education and into a life of destitution. We are now preparing to support initiatives that will encourage children and their families to commit to the long-term benefits of formal education.



CHAIRMAN'S MESSAGE

UNITED KINGDOM

I want to thank all our supporters for their commitment and dedication in supporting our children in Tamil Nadu, especially as we grapple with the challenges Covid-19 brings. Without your support, we simply could not do what we do, and we need your support now more than ever.

Together with the rest of the Trustees, I am committed to ensuring that this good work continues. Goodwill is a family; by working together we will ensure a brighter future for all destitute children in Tamil Nadu. We will keep striving for positive change. We are always so very grateful for the astonishing kindness and generosity of the British public, who share our passion to change young lives for the better and bring happiness to children. Life is currently very tough for those already facing disadvantages, but with your continued support, we will help these children and young people through these challenging times.



DR DAVID NEILL

CHAIRMAN - UK

INTRODUCTION

REPORT FROM INDIA



Goodwill Children's Homes is inching closer to commemorate the golden jubilee year of its services to the children in needy circumstances. Having started the noble action of supporting the children in need during the year 1974, GCH has extended its services to care, educate and uplift the children throughout all these years.

The Covid-19 epidemic has vastly changed the day-to-day life of everyone, and it has seriously affected the economy and education of the poor and needy. These facts have been noted and verified by the staff of Goodwill Children's Homes in India during their visits to the families of children. All the children in our children's homes in India were sent back to their families due to the continued lockdowns and closure of schools and colleges. The Government of Tamil Nadu state twice announced the reopening of the schools for classes 9 to 12, once in August, and the next time in October they had to delay the opening due to continued increase in the numbers of Covid-19 positive cases.





Residential Care

GCH was not able to accommodate the children in its residential Homes at Thandigudi, Pattiveeranpatti and Sanarpatti for the first nine months of the year due to the pandemic and its related restrictions. The Government of Tamil Nadu elicited feedback about the reopening from the parents, teachers, and experts in the field of medicine and community health and finally decided to reopen schools from 18th January 2021 for the 10th and 12th classes and later for the 9th and 11th classes. There were 55 girls at our PVP Home and 38 boys at our Sanarpatti home during the period from the middle of January and to the end of March 2021. Primary and upper primary schools were not opened throughout the academic year of 2020-21. Hence GCH could not accommodate these children in the residential Homes during this period.

Examinations

Most of the examinations that were scheduled during the period from April to October 2020 were cancelled except for the final year students at the universities and colleges. Schools were closed in the third week of March 2020 while the examinations were about to be completed for classes 11 and 12. All the students from class one to eleven were later declared "all pass" without conducting examinations by the Government. Results declared to the final year school students (12th class) were based on examinations conducted in March 2020.

The higher education courses at the colleges and universities had extended the academic year 2019-20 due to the pandemic. All the students except the final year ones were passed based on internal evaluations that were done prior to the breakout of the pandemic. The final year students of the academic year had to do their examinations by online mode in September/October 2020 and the results were declared in November/December 2020.

Visits to Children's Families

The Covid-19 pandemic has changed the nature of support that GCH has been giving in the past. Childcare and education with food and accommodation were the types of support GCH were mainly espousing for over 46 years since its inception. As the children had to stay with their families during the yearlong closure of schools, GCH had to employ a different form of care and protection to the children who were under its care until the start of the pandemic. Initially, when there was no public transport, our house parents and the Child Welfare Officers were telephonically enquiring about the wellbeing of the children and their family members. Later in October 2020, when public transport was permitted, GCH staff members visited the families of children.

Goodwill staff members visited the families of the children and counselled and encouraged them to continue their learning activity. Almost all were visited by a staff member and the family situation was taken note of. Information received from these visits revealed the difficulties in learning from home and the financial constraints the families were facing due to continued lockdowns and the closure of schools. This resulted in Goodwill assisting the families of children while the homes were closed.




K.C பட்டி
திட்டம் SADP





The year 2020-21 at a glance

- 1st April 2020; the Year 2020-21 begins amidst the national lockdown
- 15th April 2020; All school level examinations declared cancelled
- 16th June 2021; All the students from classes one to eleven declared passed without examinations; colleges and universities to conduct online examinations for the final year students
- 30th August 2020; Dr Edward Balraj, a longstanding member and treasurer of GCH in India passed away
- 16th September 2020; Sanarpatti Goodwill Boys Home Residential Block-1 painting by staff members of GCH
- 31st October 2020; Rainwater Harvesting Sump Construction completed at Sanarpatti Boys Home
- 31st October 2020; Vadivel, a long-serving security staff member retires from Goodwill
- October, November, and December; Visits to the families of Children by GCH staff
- 17 and 18 November 2020; external auditors from Chennai visited Goodwill Homes
- 17th December 2020; Sanarpatti Goodwill Boys' Home Residential Block-2 painting by staff

GCH Staff and Goodwill Alumni

- December 2020; Christmas greetings sent to the sponsors and supporters of GCH
- 18th January 2021; School reopens for classes 10 and 12
- 26th January 2021; Republic Day was celebrated in all the schools and at Goodwill Home premises at KC Patti, Thandigudi, Pattiveeranpatti and Sanarpatti.
- 1st February 2021; School reopens for classes 9 and 11
- February 2021; Practical examinations for class 12
- 20th February 2021; New Executive Committee elected
- March 2021; Food Parcels distributed to the families of children
- March 2021; Easter greetings to the sponsors and supporters of GCH -
- 21st March 2021; Schools closed due to the outbreak of the second wave of Covid-19

New Rainwater Harvesting Sump for Sanarpatti Home

Sanarpatti Boys' Home had been experiencing water scarcity for the past few years due to the continued failure of the monsoons. GCH had to buy water for the day-to-day use of the boys in the home until 2018. GCH explored all possibilities to solve this problem situation. GCH prepared a plan to harvest and store the rainwater for the day-to-day use of the children. Goodwill-France raised funds from Rotary International to support the construction of a Rainwater Harvesting (RWH) sump at our Sanarpatti Boys' Home. GCH constructed a sump with a holding capacity of 30,000 litres. It is of great use to the boys at our Sanarpatti Home as lack of water had been one of the major problems for the last few years. GCH is extremely happy about the new facility for the boys at Sanarpatti Home. Mr Thibaut and Ms Lola from France visited the project site when the project started in December 2019. The work was halted halfway due to the Covid-19 lockdowns and only completed in October 2020. The rainwater harvesting sump is now in use. As the boys were not staying in our home during the lockdowns, rainwater harvesting in the newly built pump is being used to water the plants and guava fruit trees planted near the residential blocks of the boys.





Painting Sanarpatti Home

We are very glad to inform you about the collective action of our staff members by way of financial contribution and physical work to paint the residential blocks at Sanarpatti. Goodwill staff have altogether collected Rs. 85,000/- (about 1000 Euros) as their financial contribution for the paintwork at Sanarpatti. As many as 30 members of staff volunteered to come to Sanarpatti home to take up painting related work from the 16th of September 2020 and many of them stayed until 28th September and completed the painting one of the two blocks.

The second block was painted in December 2020 with the participation of the members of staff and Goodwill alumni. The paint was bought by GCH, the staff contributed manual labour and the Goodwill old students paid for the services of professional painters. The residential blocks of the Sanarpatti boys' home look quite colourful and pleasant after the paintwork and the senior boys were very happy to see the new look of their accommodation when they returned to school in January 2021.







Higher Education

Goodwill Children's Homes was started in 1974 with the primary objective of providing shelter to children in crisis. In the initial stages of the organisation, support for higher education was not a priority. Until the year 1995, there were just a few who were given support to continue higher education studies. There had been continuous discussions on the need for supporting higher or vocational education of the children who complete school education. Pursuing these discussions, the Goodwill Trade Training facility was established in 1994. More emphasis was given to send the school finalists for one or other higher or vocational educational courses. Academically weak students were offered trade training within the Goodwill campus.

Allocation for higher education and Trade Training facility was made possible with the active support of Canford and St Margaret schools and later by the Canterbury Christchurch University. The aid received from DFID during the period from 1997 to 2001 gave the much-needed impetus to popularize job-oriented trade training courses amongst the Goodwill children and those from nearby communities at Thandigudi and Pattiveeranpatti. More than 600 youngsters have been trained in different job-oriented courses over the years. Later from 2015, grants from UK Trusts have enabled many of our boys and girls to continue higher education and join in gainful employment or start their own self-employment initiatives. With all this support for higher education, Goodwill has extended assistance for a record number of youngsters to continue higher or vocational education from the year 2015. During the year 2020-21, sixteen of the 17 children who completed their final school year in May 2020 have joined in higher education courses with our guidance and support.

We are very glad to inform you that 19 youngsters have successfully completed different higher study courses by the end of the academic year 2020-21. Prakash, Karthikeyan and Suresh Kumar completed their bachelor's degree in engineering from SVS Engineering College, Coimbatore. Seven girls including Preethi, Anitha and Rubika conclude their three-year bachelor's degree course in Microbiology. Banu and Priscilla have completed their degree course in Chemistry from Colleges in Dindigul and Nilakottai. Murugeswari has completed her three-year Nursing Course from PPG Nursing School, Coimbatore. Dhanasekaran has completed his degree course in Biotechnology, and he is planning to

do his postgraduation in the same subject. Dharani has completed her degree in Physics from Apollo College in Chennai. Vijayapandian has completed his three-year degree course in Catering and Hotel Management from Pasumpon Thevar Colle at Usilampatti. Almost all the youngsters will have to wait for a few months before they could join a company as many of the companies/firms have not started their recruitment process due to the second wave of the pandemic. GCH wishes all the youngsters who have completed their courses during the year to prosper in their careers and to eradicate poverty in their families and in their communities.

GCH is proud of the continued success in higher/vocational education of the youngsters and hopes this will change the economic and social status of the families they hail from and consequently the communities they belong to.





Online Classes

The Covid-19 pandemic has opened room for new ways of teaching and learning. Education and training through online teaching were only available in some universities and colleges of repute until the pandemic became the universal mode of teaching and learning during the reported period. Online classes have not been in practice, and it is all new to most of the rural areas in India. Most families do not have the required devices and money to pay for internet service providers.

The Government of Tamil Nadu introduced an education TV channel and many of our children watch the television programs to continue with learning. Our Goodwill primary school distributed books to all the students and help them learn through using their phones. Our teachers were in regular contact with the children and guided them to continue their learning activities. Despite the lack of a supportive environment at home, considerable progress has been made in reaching out to the students during this period of great uncertainty.



Local Fundraising

Local fundraising efforts of GCH in India continue to yield fruits. The first donation for the year came from Mrs Sivapriya who is working in Microsoft in the USA. She has donated Rs. 100,000/- last year and another 35,000/- this year. We received two other donations of Rs 5000/- from Mrs Hemalatha and Rs. 10,000/- from Mrs Gokila Priya. All three of these donors have visited GCH India at the invitation of Mr Sundaram, now the treasurer of GCH in India. Mrs Sivapriya is in the process of forming a GCH support Group amongst employees of Microsoft and other IT companies. Mr Sai Shankar Ram working for the PWC audit company donated Rs. 100,000/- in February 2021. He has been supporting GCH India since 2017 and he is initiating a GCH Support Group in UAE. Our beloved EC member, Mrs Elizabeth Victor personally donated Rs. 10,000/- and raised another Rs. 60,000/- as sponsorship assistance from family members. There is another donation of Rs. 5000/- from Mrs Victoraial Selvakunmari, a well-wisher of Goodwill and known to Mrs Elizabeth. We received Rs. 3000/- from Mrs Chitra, a regular donor, for our PVP Home and Rs. 2500/- from the president of Sanarpatti milk society. Dr Nanjapa, our president donated a table tennis table and two carom boards for our children at PVP and Sanarpatti homes. Our staff members at Pattiveeranpatti Home guided our children to apply for Covid-19 assistance from the Agaram Foundation in Chennai and a grant of Rs. 110,000/- was realised from them as special assistance for payment of school fees.



Goodwill India is now registered with the Nasscom Foundation and its BigTech donation program with guidance and support from Mrs Sivapriya. Donations from the IT industry, other prominent companies and their employees are routed through the Benevity Causes portal. Any contribution by employees of Microsoft and other major IT companies to GCH will be equally matched by their companies and the amount will be processed by Benevity and sent to GCH India.

Goodwill Children's Homes gratefully acknowledge the donations received from the donors and thank our members who have facilitated these donations. With the active participation of all the members, there could be reasonable fundraising from within India.

Distribution of Food Parcels to families in Need

Children under the care of GCH had to be sent back to their families since March 2020 due to the outbreak of the pandemic. GCH staff were telephonically in contact with the children and their families during the initial period of the pandemic. Later when there were certain relaxations, GCH staff members travelled to almost all the villages from where children have been admitted in Goodwill. There were quite a few families who needed some external assistance for their subsistence. GCH discussed the situation and identified about 100 families who were in dire need of assistance. GCH discussed with the families and arranged for the distribution of a food assistance package with 20 items such as a 25 kg rice bag, lentils, dates for nutritional supplements and other grocery items. GCH staff and members travelled to the villages and handed over the food packets with 20 items to all the identified families. The cost of a food package was about INR 2500/-. Food packs for the most needed families were well received by the families and the villagers in general.





Community-Based Childcare

Goodwill Children's Homes is working for the development of indigenous tribal communities living across Lower Palani Hill areas in Tamil Nadu. The Tribal Outreach Programme (TORP) of Goodwill Children's Homes covers 25 tribal villages. GCH is implementing various schemes to improve the retention of children in remote tribal schools by addressing the factors that contribute to the poor state of education in this region. Lack of education and employable skills are the main causes of the high levels of poverty in the region. Incentives such as uniforms for children, school bags, sweaters and rain covers for the winter season help to encourage regular school attendance of children in schools.

GCH is supporting 222 tribal children studying in 12 Government schools located in the project area. There are a further 43 children (25 boys and 18 girls) studying in other schools outside the TORP project area, and 9 other youngsters from the tribal communities doing their Higher Education courses. Altogether 264 children are supported in the community-based childcare programme of Goodwill Children's Homes.

Village Visits and Covid-19 Awareness

Goodwill staff members visited all the tribal villages included in the TORP Programme during the months of May and June 2020. As there were travel restrictions and a ban on public transport, staff members had to get special permissions from the local authorities and arrange their own private vehicles to reach the far-flung villages such as Budamalai, Kadaisikadu, Kavitchikombu, Paraipatti, Korankombu, Nallurkadu and Kallakinaru. Staff members took the effort to pass on information about the pandemic and the need to protect them by often washing their hands with soap and by using a face mask. The situation of the youngsters doing higher education courses was also studied. The Government of Tamil Nadu cancelled all the semester examinations that were to be held in the months of May, June, and July. Later it was announced that the final year students will do their examinations through online mode. Staff members met all the youngsters who were all doing their higher education courses and guided them to attend online classes and prepare themselves for the online examinations.






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Medical Screening and Assistance

GCH received a restricted grant from Mrs Rosaleen Mulji, from the United Kingdom to undertake medical screening for the children from the tribal villages. In the first phase of the programme, Dr Rajkumar Ramasamy from the K. C. Patti Primary Health Centre checked the children from Gandhipuram, Kadaisikadu, Kadayamalai, Poomalai, Budamalai and Kavitchikombu during the period from 11th to 25th June 2020. Altogether 51 children (26 boys and 25 girls) were checked during this period. Children having specific health issues were given medicine and nutritional supplement. This project had to be stopped in between due to the covid-19 restrictions that were announced during the last week of June 2020.

The medical screening project was started again on 24th February 2021 after the Covid-19 related restrictions were withdrawn by the Government. Children from the remaining villages within the project were checked at K.C Patti and Pachalur Primary Health Centres until 24th March 2021. One hundred and twenty-one children from 18 villages benefited during the second phase of the medical screening. Dr Rajkumar Ramasamy and his medical team undertook the medical screening for the children. All the children were given free face masks and sanitiser. Goodwill Children's Homes extended its helping hand to the children who were in dire need of assistance for medical treatment. Children with noticeable health issues were given the required medicines and nutritional supplements from the project. Monetary assistance was also given to the families for medical treatment and other health issues.





Medical Assistance

A child named Narmatha from Kadayamalai village was identified with a serious heart problem. She was advised to undergo open-heart surgery. Goodwill Children's Homes assisted the family of Narmatha with INR 25,000/- and the surgery was done at Coimbatore Medical Centre. Recommended by Dr Rajkumar, the hospital administration extended a special discount regarding the total expenses and the rest of the expenditures were managed with the Government insurance scheme. The operation was done on 14th December 2020. Narmatha has recuperated quite fast and she is now healthy and continues her education through online classes.

Priya, a ninth standard child from Eluthiraikaadu village was attacked by a wild boar on 22nd August 2020 while she was walking on the mud path to her village. She was assisted for medical treatment and has totally recovered from the injury on her hands. She is also continuing her education online. GCH Staff members have visited her family and counselled her parents and other family members.

Goodwill-TORP organised a Medical Camp at Kuppammalpatti village in cooperation with the Government Hospital doctors. Goodwill staff organised the villagers from Kuppammalpatti, Pachalur, Kadaisikadu and Kaviyakadu for the camp. There were 161 villagers and all of them were given medicine or other nutritional supplements by the government doctors. The doctors and the medical team counselled them on the need for keeping social distance, wearing masks and getting vaccinated against covid-19. It was a very useful programme for the villagers.







Sponsorship Communication

The Covid-19 pandemic has spread to almost all the spheres of the day-to-day running of the project. We experienced extreme uncertainty about school reopening and other programmes related to school-going children. We were not able to meet the children and collect letters and other information to send to sponsors. During the month of October, there was some relaxation in the lockdown regulations. Our staff members visited all the six sponsored villages and collected letters and materials from the children and the villagers and sent them to the sponsors.

During the month of October, staff visited the Goodwill youngsters who were doing higher education courses and collected information on their progress and the TORP Coordinator prepared a progress report to the sponsors for higher education. Goodwill staff had to travel to the villages where the children live in November 2020 and in March 2021 to collect the Christmas and Easter greeting cards to send to sponsors and supporters in the United Kingdom and France.

Festival Dress for Tribal Children

Goodwill Children's Homes gives incentives to encourage children to continue with formal education. Distribution of civil dress during the festival season is one such incentive to attract them to the school and other education-related activities. We distributed new colour dresses to all the school going tribal children from the project area on the 9th, 10th, and 11th of November 2020. The children and their parents were very happy to have the beautiful dresses around the Diwali festival season. It was very much appreciated by the villagers as their economic situation was not conducive for buying new clothes for their children, especially during the Covid-19 pandemic and its impact on daily wage earners. Our staff members witnessed the difficulties of the villagers as a result of the pandemic while they visited the families of the children, to interview the children and counsel them on facing the challenges during the pandemic.





Educational Assistance for Tribal Children

Goodwill Children's Homes through its Tribal Outreach Programme (TORP) extends various types of assistance to the children and the village schools to popularise and encourage education amongst the most disadvantaged indigenous tribal communities living on the Lower Palani Hills range. Though there are 12 schools within the 25 villages, ten schools are primary schools and one is an upper primary school (classes 1 to 8), and the other one is a High School (classes 6 to 10). There is no school up to class 12 in the area. The distance between the villages is vast so most of the children who finish class 5 in the nearby primary school need to travel a very long distance to attend the higher classes. Therefore, parents who want their children to go to higher classes must find a school with hostel facilities. Goodwill Children's Homes support those children who are admitted to High- and Higher Secondary schools that are located at distant places from their native villages. During the reported period 2020-21, Goodwill-TORP has assisted 12 children who got admissions to different schools.

Higher Education after the final school year has been a luxury for the villagers for decades. Goodwill-TORP has assisted as many as 104 youngsters from these tribal communities to continue their higher education in different colleges, vocational training institutes and other skill development training centres. Goodwill TORP programme has admitted 3 youngsters to take up higher educational courses. G. Priyadharshini has been admitted to Arul Anandar College in Madurai, U. Santhoshkumar has been admitted to Vivekananda College near Madurai and M. Alaguponnu has joined a degree course in Chemistry at Apollo College, Chennai. Skills training and access to higher education will change poverty-stricken villages and GCH is proud of supporting such a change process.



Future Plans

- The Covid-19 pandemic has posed a great challenge for education. Teaching and learning have been affected on a large scale for more than one and half years since the outbreak of the pandemic in March 2020. The damage is much more in the rural setting. GCH has worked out plans to conduct catch-up education camps in all of the tribal villages supported by the Goodwill TORP Programme. Goodwill staff and volunteers will be utilised to run the catch-up camps whereby classes will be conducted to recapture lessons they have already learnt and for introducing new lessons. Children will be given more time for playing games and restoring their learning.
- Many children might have developed learning difficulties and other drawbacks. GCH is planning to introduce remedial education once the schools reopen. This remedial education will be part of the regular school education programme for at least two months. Children with learning difficulties will be identified and special attention will be given to help them catch up with lessons.
- GCH is planning to organise Talent Shows for the children in the residential homes. It could be organised regularly on the campuses, and there is a plan to organise a grand get-together for the children. Different talents will be identified and GCH wants to encourage and guide them to achieve more.
- GCH has planned to teach music and singing to the children in the residential homes. We have identified a few resourceful persons who could help teach our children music. We hope our children could get these opportunities soon.

Conclusion

Goodwill Children's Homes is very much committed to the best practices of childcare and protection. At this point in time, GCHCS heartily thank our funding partners, Goodwill-UK, and Goodwill-France for their continued support in the true spirit of friendship and commitment to the cause of children in need.

END

Charity Registration No. 270403

GOODWILL CHILDREN'S HOMES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

GOODWILL CHILDREN'S HOMES

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

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GOODWILL CHILDREN'S HOMES

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2021

Charity name:	Goodwill Children's Homes	
Charity registration number:	270403	
Registered office:	2B Whitefriars Lewins Mead Bristol BS1 2NT	
Trustees:	Dr David Neill	(Chairman)
	Elaine Clark	(Vice - Chair)
	Ed Lang	
	Mary Thorne	
	Richard Fenwick	
	Katie Fenwick	
	Deepti Sandur	(Treasurer)
	Harsha V Shankarananaryana	
Administrator	Theresa van der Merwe 2B Whitefriars Lewins Mead Bristol BS1 2NT	
Accountants	Hillier Hopkins LLP Radius House 51 Clarendon Road Watford Herts WD17 1HP	
Banks	HSBC 18 London Street Norwich Norfolk NR2 1LG Bank of Ireland 78/81 Clanbrassil Street Dundalk County Louth Irish Republic	
Solicitors	Mills & Reeve Francis House 3-7 Redwell Street Norwich Norfolk NR2 4JJ	

GOODWILL CHILDREN'S HOMES

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

2020 has been an unforgettable year for us all. It has highlighted the British limitless demonstration of generosity and kindness to one another. But still, it has been a year like no other. The UK went into lockdown in March 2020 and India followed soon thereafter.

Covid-19 has affected everyone and especially our children, young people and their families have been hit heavily by the pandemic, the isolation, and numerous challenges of life in lockdown. Many desperately needed our help. Our residential homes have been much quieter since the start of the pandemic with those young people who were able to do so moving back to their original communities. We were able to step up our support of these communities via our Tribal Outreach Programme (TORP). Where we have been able to identify specific concerns, we have been able to intervene with extra education or aid packages to specific families.

You can imagine the impact of a pandemic on the lives of families who are already struggling to put food on the table, the increased stress due to sudden job losses, no income and illness coupled with the demands of children forced to learn at home. And yet, because of the incredible generosity of our sponsors, donors, and supporters, our India office responded where needed. Many families were left isolated by the sudden lockdown conditions, separated from their usual support systems and with no means to access food. Thanks to the kindness and generosity of our sponsors, food parcels were delivered to families of sponsored children.

We remain focused on education, improving health and well-being outcomes for our children in India. If anything, this pandemic has demonstrated that the spirit of charity is alive and well in the United Kingdom. Generous supporters have responded to the real and immediate needs of our children and their families living in poverty.

COVID-19 severely disrupted our plans for the year. Our administrator in the UK office was furloughed over a period of a few months. Despite everything, we were able to achieve some extraordinary results. When Covid forced us into lockdown, the administrator worked from home. The smooth transition to home worked out well and due to technological advances, communicating remotely was easy and more accessible than ever.

Governance
We have been striving to maintaining the financial health of the organisation by undertaking a governance review and implementing the findings, with some new initiatives enabling us to further strengthen the charity. These have been focused on the nature of collaboration between the UK and India trying to remove duplication and update management and reporting protocols. These are helping us to make the very best use of the resources we have available. As trustees, we are making sure that we are in the best place to find and fund the education that changes the lives of children. Education, health care and knowing that the safety net of Goodwill is always there, underpins the lives of many.

Supporter Engagement

Volunteers
As ever, we were able to draw on the energy, enthusiasm and backing of our supporters, volunteers, and partners. We are privileged to be able to do so and our work would not be possible without the commitment, enthusiasm and resilience of our Trustees, supporters, and volunteers. Each one of them is helping make a difference in the lives of our children in India.

Fundraising
The income annually generated from school visits is significant and so with no visits to India in 2020, we were worried about the impact this would have on our revenue. Thankfully, these schools have continued to fundraise on a small scale to support Goodwill in difficult times, reinforcing to me the strong partnership we have with them.

Financial Review
The year ended on a stronger than expected financial note mainly due to unexpected legacies which filled the gap left by income lost from partner schools and churches. Due to the long lockdowns in India and the subsequent closure of the homes smaller grants were made to our Indian partner Society.

Reserves
For the first time in many years the charity was able to increase its reserves to the point where we would be able to fund one year's operating costs. It was always our aspiration to have enough unrestricted funds available to be able to support our partner Society in difficult times. The pandemic and subsequent savings/fewer grants allowed us to do just that.

Thank You to Supporters

The closure of schools because of COVID-19 pose a real danger of a long term and more preventable tragedy looming, with young children falling out of education and into a life of destitution. We are now preparing to support initiatives that will encourage children and their families to commit to the long-term benefits of formal education.

I want to thank all our supporters for their commitment and dedication in supporting our children in Tamil Nadu, especially as we grapple with the challenges Covid-19 brings. Without your support, we simply could not do what we do, and we need your support now more than ever

Together with the rest of the Trustees, I am committed to ensuring that this good work continues. Goodwill is a family; by working together we will ensure a brighter future for all destitute children in Tamil Nadu. We will keep striving for positive change. We are always so very grateful for the astonishing kindness and generosity of the British public, who share our passion to change young lives for the better and bring happiness to children. Life is currently very tough for those already facing disadvantages, but with your continued support, we will help these children and young people through these challenging times.

Dr David Neill
Chairman



Date 23 x 21

GOODWILL CHILDREN'S HOMES

TREASURER'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

This has been a very challenging year for the charity as a result of the pandemic. Despite practical difficulties to fundraise, our supporters continued to be deeply invested in the activities of our charity. The key highlights of the financial performance of the charity was as follows:

Total income for the year was lower this year, £161,973 (previous year £184,941): donations £123,352 (previous year £157,747), legacies £32,020 (previous year £27,000) and Bank Interest £38 (previous year £194). Overall, there has been a decrease in the income, however legacies have seen an increase and continue to constitute a considerable portion of the income. During the year we also received £6,562 of government grant on account of the furlough scheme.

Grants to our partner Society in South India totalled £53,920 (previous year £123,019) mainly to support the running costs of the Homes during the pandemic and grants for the Tribal Outreach Programme in Tamil Nadu as well (this also included £965 for personal gifts (previous year £1,364) for visitor expenses and personal gifts remitted to India).

The cost of the UK Administration office at £32,958 are lower than the previous year (£33,612) and represent 20% of income (previous year 18%), within our target to maintain these to 20%. These costs include insurance, office rental charges and other costs related to fundraising activities. Providing efficient and effective administration continues to be our priority, especially during current challenges due to COVID-19, to maintain our supporter base in order to increase the donations and grants in the future.

The reserves at the end of the year now stand at £199,614 (previous year £135,534). The reserves position is continually kept under review to ensure sufficiency to support the Indian operations.

These accounts have been drawn up in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2005.

Deepti Sandur

Deepti Sandur

Treasurer

Date 23 October 2021

Structure, Governance and Management

The Charity was founded in 1975 and adopted its current Rules on October 1st, 1994. It is registered with the Charity Commission for England and Wales to which it submits its accounts on an annual basis. The Rules establish the objects of the charity as being "the relief of poverty amongst children in any part of the world" and "without prejudice to the generality of the foregoing .... to give effect to the same by providing financial support to Goodwill Children's Homes Charitable Society registered in Tamil Nadu, South India". Currently, this organisation is responsible for 265 children in residential homes, trade training activities (15 older youngsters), an outreach programme that supports about 203 children in 27 tribal villages in the Palani Hills via the Tribal Outreach Project and 43 students being supported through higher education.

The Rules provide for a Trustee body of not more than twelve members and require the appointment of a Chairman, a Vice-Chairman, a Treasurer and a Secretary by the Annual General Meeting to be held in September of each year. Trustees seek to fill vacancies from the charity's existing supporter base taking into account the skills, experience and personal qualities needed to maintain the balance of the Trustee body. An audit of the skills and experience of existing Trustees has allowed a focussed search for additional Trustees to add to the expertise available on the Trustee body. Once a potential Trustee has been identified the person is approached, discussions take place, a short curriculum vitae is requested, and two referees are consulted. The person may attend one or two meetings as a guest. If all sides are happy after these preliminaries the new Trustee will be nominated and appointed at the Annual General Meeting. Where a newly appointed Trustee has not visited the Indian locations, a visit is facilitated if other circumstances allow.

All decisions on policy matters are made at Trustee meetings (currently three meetings per annum) but specific decisions may be delegated to Officers if the matter cannot be deferred to the next meeting. The Rules also provide for an Executive Committee to make decisions if necessary, reporting its decisions to the next meeting of the Trustees.

The delivery of care to children is entirely entrusted to partner organisations in South India (currently one major partner as specified in the Rules and one lesser partner). The relationships are specified in the short Memorandum of Understanding. These organisations are responsible under Indian law for the care of children, execution of programmes, ownership, and maintenance of, and employment of staff. In the past, the main channel of communication with these partners has been through a Field Consultant employed by the Charity, who has reported in writing to all meetings of the Trustees and spent approximately six months each year in India. In light of the financial circumstances, the Field Consultant is no longer employed and this role is now partially overseen by Trustees' monitoring more closely and receiving better communication from the Indian Committee. Much of the recent focus of the UK Trustees has been on auditing policies and ensuring that they reflect recent legislation and are fit for purpose. A big emphasis has been put into examining the policy on Safeguarding the young people in our care and ensuring that working practises in India reflect our expectations of what is appropriate. The implications of the recent GDPR legislation are being incorporated into our Data Protection policy. In the absence of a Field Consultant, the trustees have responded by increasing the number of visits they make to Tamil Nadu to visit Goodwill Homes. At present at least two trustees make separate visits each year. They use this opportunity to audit the implementation of Goodwill policies and procedures, and also to spend time talking to the young people in Goodwill's care- finding out their views on life at Goodwill. In addition, individual Trustees visit the field sites to improve their understanding of the work which is being done and the problems which must be overcome.

Objectives and Activities

The Trustees' aims and objectives are reviewed at the Annual General Meeting. The list distinguishes between activities in India, which are driven mainly by the needs and aspirations of its partner organisations, and activities in the United Kingdom, which focus on the raising of funds, communication with supporters, and ensuring the integrity of financial and administrative arrangements. In recent years the most important initiative in India has been the consolidation of residential care for older children on a large new site at Sanarpatti in Dindigul District of Tamil Nadu. The first phase of this construction comprised two residential blocks for boys and a refectory. There is now a need to focus on replacing the inadequate accommodation for the older girls who are based in Pattiveeranpatti.

Communication with supporters is maintained by a twice-yearly Newsletter, and those supporters who sponsor individual children receive additional information directly from India. Recent hard work has resulted in a useful website (http://www.goodwillhomes.org.uk/).

In the United Kingdom, the charity employs one Administrator who is based in an office in Bristol. There are small groups of supporters in various parts of the country who raise money for the charity.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Financial Review

The Charity sets an annual budget, which is based on the expected recurrent and agreed capital costs of the partner organisations in India. To fund that expenditure the charity sets income targets, which are based on past experience of giving by supporters in the United Kingdom (much of it in the form of long term sponsorships of individual children, specific facilities, or outreach villages). Where there is need for capital sums above such regular income the Charity will apply to other grant making bodies or issue an appeal to supporters: during the financial year an appeal of this kind was made to existing supporters through the Newsletter.

The Charity has a Memorandum of Understanding with the French Supporters' Group and that group signed a complementary Memorandum of Understanding with the Tamil Nadu Society. As a consequence funds from France which previously flowed through the UK charity's accounts are now remitted directly to India. The Memoranda of Understanding include provision for mechanisms to ensure that the two streams of funding are properly co-coordinated and accounted in India.

Investment Powers

These are governed by the Rules of the Association which permit the funds to be invested in any shares, securities or other property, whether producing income or not, or to lodge the same in any current or deposit bank or building society account and generally to exercise all the powers of investment which a sole beneficial owner of such monies would be entitled to exercise.

The Charity currently adopts a policy of using low risk investments with a view to ensuring that the capital value of the fund is maintained in real terms. Therefore money has been invested in short term (up to 60 days notice) bank deposit accounts and in money market term deposits up to one year. The policy is reviewed annually.

Reserves Policy

It is the trustees' policy to maintain reserves above one year's running costs. The level of reserves is monitored and reviewed annually by the trustees. Reserves at the end of the year amounted to £199,614 (previous year: £135,534). For the first time in many years the charity was able to increase its reserves to the point where we acheived the policy aim.

Risk Management

The trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. In making decisions and reacting to its operating environment the Charity's Trustees recognise the need to avoid risks in the areas of administration, public reputation, financial management and government policy. There are also risks relating to the operation of our partner Society in Tamil Nadu under all those heads and in the area of childcare, but the Memorandum of Understanding with them makes it clear that the main responsibility for its finances, staffing and childcare lies with that Society.

In the opinion of the trustees, the major risks to which the Charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to day operations. The Trustees have agreed to review the statement of risk on an annual basis at the first meeting in each calendar year.

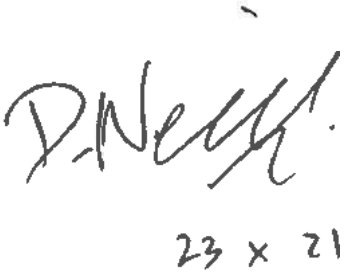
Grant Making Policy

The Charity makes grants to assist Goodwill Children's Homes Charitable Society in Tamil Nadu. Grants are made quarterly to cover running costs and special projects as detailed in the budgets of the homes.

Equal Opportunities Statement

Goodwill Children's Homes is committed to equal opportunities both in making grants to its Indian partners and in its operation in the United Kingdom.

As an employer in the United Kingdom it aims to treat all workers and job applicants equally without discriminating on grounds of marital status, gender, sexuality, disability, age, colour, race, religion, nationality, or ethnic origin. The policy covers recruitment, terms and conditions, induction, conduct at work, promotion, and disciplinary and grievance procedures: similarly all employees and trustees have an obligation not to discriminate and to report incidents of discrimination which may occur.



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By order of the Governing Body

Dr David Neill (Chairman)
Date:

GOODWILL CHILDREN'S HOMES

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GOODWILL CHILDREN'S HOMES

FOR THE YEAR ENDED 31 MARCH 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Speller

Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

Simon Speller FCA
Hillier Hopkins LLP
Chartered Accountants

Date: 28/10/2021

GOODWILL CHILDREN'S HOMES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
INCOME FROM:					
Voluntary income:					
Donations		110,097	13,255	123,352	157,747
Legacies		32,020	-	32,020	27,000
Other income:					
Government grants		6,563	-	6,563	-
Investment income:					
Bank interest		38	-	38	194
Total Income		148,718	13,255	161,973	184,941
EXPENDITURE ON:					
Raising funds	3	32,958	-	32,958	33,612
Charitable activities	3	49,380	4,440	53,820	123,019
Governance costs	3	11,115	-	11,115	5,033
Total Resources Expended		93,453	4,440	97,893	161,664
NET MOVEMENTS IN FUNDS		55,265	8,815	64,080	23,277
Balances brought forward		133,649	1,885	135,534	112,257
BALANCES CARRIED FORWARD		188,914	10,700	199,614	135,534

GOODWILL CHILDREN'S HOMES

BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	1&5		367		571
CURRENT ASSETS					
Debtors	6	4,023		2,649	
Cash at bank and in hand		198,379		135,641	
		202,402		138,290	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(3,155)		(3,327)	
NET CURRENT ASSETS			199,247		134,963
			199,614		135,534
NET ASSETS					
FUNDS					
Restricted funds	8		10,700		1,885
Unrestricted Funds	9		188,914		133,649
			199,614		135,534

Approved by the Trustees on
and signed on their behalf by:

Dr David Neill - Chairman

D Neill

23 x 21

1 ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Goodwill Children's Homes constitutes a public benefit entity as defined by FRS 102.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The only restricted funds relate to the Tamil Nadu Tools Appeal.

Income and expenditure
Income, which is mainly covenants, donations and sponsorships, is accounted for when received except for interest receivable which is accounted for on an accruals basis. Expenditure is accounted for on an accruals basis.

Income tax is recoverable from HMRC under Gift Aid, and is accounted for on an accruals basis.

Legacies
Legacies are credited on receipt to the relevant fund as indicated by the wishes of the testator. Where no such wishes have been expressed the receipts are credited to unrestricted funds.

Donations
Donations received in response to appeals for specific projects are credited to the relevant restricted funds.

Grants
Grant income is accounted for in accordance with the terms of the grant.

Government Grants
Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Resources Expended
All expenditure is accounted for on an accruals basis and has been allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

Fundraising costs are incurred in seeking voluntary contributions. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Depreciation
Depreciation is provided at a rate to write off the cost of fixed assets over their effective working lives. Hence, computer equipment and software is depreciated on a straight-line basis over three years.

Taxation
The Charity's surpluses are derived from, and are applied towards, the maintenance of charitable activities and as such are not subject to taxation.

Allocation of costs
Costs are allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

2. INCOME RECEIVED

During the year, £13,255 (previous year: £8,385) of donation income was to restricted funds.

The government income of £6,563 relates to the Coronavirus Job Retention Scheme.

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

It has been assumed that 100 per cent of the cost of the Administrator's salary and administration office costs are attributable to the "costs of raising funds".

Raising Funds	**Staff Costs £**	**Other costs £**	**Total 2021 £**	**Total 2020 £**
Costs of generating voluntary income				
Administrator's Salary	24,188	-	24,188	23,835
Administration Office costs	-	8,770	8,770	9,777
	24,188	8,770	32,958	33,612
Charitable activities				
Grants provided for education, running costs , including grants for Tribal Out Reach Programme (Note)	-	53,820	53,820	119,519
Grants provided for special projects	-	-	-	3,500
	-	53,820	53,820	123,019
The above includes:				
Charitable activities from restricted funds			4,440	11,890
Governance costs				
Independent Examiner's Fees				
-Current year	-	2,286	2,286	2,200
-under (over) accrual from previous year	-	-	-	-
Trust expenses	-	1,647	1,647	2,833
Trustees' expenses	-	-	-	-
Legal and professional fees	-	7,182	7,182	-
	-	11,115	11,115	5,033

Grants

For the period under review the Charity has made grants to assist Goodwill Children's Charitable Society in Tamil Nadu. Grants have been made quarterly to cover running costs and special projects as detailed in the budgets of the homes.

Whilst there is no legal or constructive obligation on the trustees to provide financial support in the future and they retain the option to discontinue such payments should circumstances require, the trustees do in fact intend to continue to provide grants for Tamil Nadu for the foreseeable future.

4. STAFF COSTS

	2021 £	2020 £
Salaries	22,500	22,500
Employers pension costs	1,688	1,335
	24,188	23,835

The average number of employees was 1 (2020- 1)
No employee earned £60,000 per annum or more.

During the year, Trustees were reimbursed no expenses (2020: Nil).
During the year, no Trustees received any benefits in kind (2020: Nil).
During the year, no Trustees received any remuneration (2020: Nil).

5. TANGIBLE ASSETS

	2021 Equipment £	2020 Equipment £
Opening cost	6,864	6,251
Additions	-	613
Disposals	-	-
Closing cost	6,864	6,864
Opening Depreciation	6,293	6,251
Charge for the year	204	42
Disposals	-	-
Closing Depreciation	6,497	6,293
Closing Net Book Value	367	571

6. DEBTORS

	2021 £	2020 £
Income tax recoverable	4,023	2,649
Other debtors	-	-
Prepayments	-	-
	4,023	2,649

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors and accruals	2,266	3,327
Other taxes and social security costs	889	-
	3,155	3,327

8. RESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	1,885	1,885
New funds	13,255	13,255
Resources expended	(4,440)	(4,440)
Closing balance	10,700	10,700

The opening balance represents monies for Christmas Appeal for Thandigudi school uniforms (£1,185), computer & projector for primary school (£500) and washing machine (£200), of which Christmas Appeal for Thandigudi school uniforms (£1,185) have been expended in the year.
New funds are for a general donation (£400), money for a plaque (£50), food parcels (£450), Health screening (£1,350) and Homes and general expenses (£1,005), all of which have been expended in the year. New funds also include funds for Higher Education (£10,000), which has been carried forward.
The closing balance represents monies for a computer & projector for primary school (£500) and washing machine (£200).

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Tangible fixed assets	367	-	367	571
Debtors and prepayments	4,023	-	4,023	2,649
Cash at bank and in hand	187,679	10,700	198,379	135,641
Creditors due in one year	(3,155)	-	(3,155)	(3,327)
Net assets at 31st March 2021	188,914	10,700	199,614	135,534

Charity Registration No. 270403

GOODWILL CHILDREN'S HOMES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

GOODWILL CHILDREN'S HOMES

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

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GOODWILL CHILDREN'S HOMES

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2021

Charity name:	Goodwill Children's Homes	
Charity registration number:	270403	
Registered office:	2B Whitefriars Lewins Mead Bristol BS1 2NT	
Trustees:	Dr David Neill	(Chairman)
	Elaine Clark	(Vice - Chair)
	Ed Lang	
	Mary Thorne	
	Richard Fenwick	
	Katie Fenwick	
	Deepti Sandur	(Treasurer)
	Harsha V Shankarananaryana	
Administrator	Theresa van der Merwe 2B Whitefriars Lewins Mead Bristol BS1 2NT	
Accountants	Hillier Hopkins LLP Radius House 51 Clarendon Road Watford Herts WD17 1HP	
Banks	HSBC 18 London Street Norwich Norfolk NR2 1LG Bank of Ireland 78/81 Clanbrassil Street Dundalk County Louth Irish Republic	
Solicitors	Mills & Reeve Francis House 3-7 Redwell Street Norwich Norfolk NR2 4JJ	

GOODWILL CHILDREN'S HOMES

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

2020 has been an unforgettable year for us all. It has highlighted the British limitless demonstration of generosity and kindness to one another. But still, it has been a year like no other. The UK went into lockdown in March 2020 and India followed soon thereafter.

Covid-19 has affected everyone and especially our children, young people and their families have been hit heavily by the pandemic, the isolation, and numerous challenges of life in lockdown. Many desperately needed our help. Our residential homes have been much quieter since the start of the pandemic with those young people who were able to do so moving back to their original communities. We were able to step up our support of these communities via our Tribal Outreach Programme (TORP). Where we have been able to identify specific concerns, we have been able to intervene with extra education or aid packages to specific families.

You can imagine the impact of a pandemic on the lives of families who are already struggling to put food on the table, the increased stress due to sudden job losses, no income and illness coupled with the demands of children forced to learn at home. And yet, because of the incredible generosity of our sponsors, donors, and supporters, our India office responded where needed. Many families were left isolated by the sudden lockdown conditions, separated from their usual support systems and with no means to access food. Thanks to the kindness and generosity of our sponsors, food parcels were delivered to families of sponsored children.

We remain focused on education, improving health and well-being outcomes for our children in India. If anything, this pandemic has demonstrated that the spirit of charity is alive and well in the United Kingdom. Generous supporters have responded to the real and immediate needs of our children and their families living in poverty.

COVID-19 severely disrupted our plans for the year. Our administrator in the UK office was furloughed over a period of a few months. Despite everything, we were able to achieve some extraordinary results. When Covid forced us into lockdown, the administrator worked from home. The smooth transition to home worked out well and due to technological advances, communicating remotely was easy and more accessible than ever.

Governance
We have been striving to maintaining the financial health of the organisation by undertaking a governance review and implementing the findings, with some new initiatives enabling us to further strengthen the charity. These have been focused on the nature of collaboration between the UK and India trying to remove duplication and update management and reporting protocols. These are helping us to make the very best use of the resources we have available. As trustees, we are making sure that we are in the best place to find and fund the education that changes the lives of children. Education, health care and knowing that the safety net of Goodwill is always there, underpins the lives of many.

Supporter Engagement

Volunteers
As ever, we were able to draw on the energy, enthusiasm and backing of our supporters, volunteers, and partners. We are privileged to be able to do so and our work would not be possible without the commitment, enthusiasm and resilience of our Trustees, supporters, and volunteers. Each one of them is helping make a difference in the lives of our children in India.

Fundraising
The income annually generated from school visits is significant and so with no visits to India in 2020, we were worried about the impact this would have on our revenue. Thankfully, these schools have continued to fundraise on a small scale to support Goodwill in difficult times, reinforcing to me the strong partnership we have with them.

Financial Review
The year ended on a stronger than expected financial note mainly due to unexpected legacies which filled the gap left by income lost from partner schools and churches. Due to the long lockdowns in India and the subsequent closure of the homes smaller grants were made to our Indian partner Society.

Reserves
For the first time in many years the charity was able to increase its reserves to the point where we would be able to fund one year's operating costs. It was always our aspiration to have enough unrestricted funds available to be able to support our partner Society in difficult times. The pandemic and subsequent savings/fewer grants allowed us to do just that.

Thank You to Supporters

The closure of schools because of COVID-19 pose a real danger of a long term and more preventable tragedy looming, with young children falling out of education and into a life of destitution. We are now preparing to support initiatives that will encourage children and their families to commit to the long-term benefits of formal education.

I want to thank all our supporters for their commitment and dedication in supporting our children in Tamil Nadu, especially as we grapple with the challenges Covid-19 brings. Without your support, we simply could not do what we do, and we need your support now more than ever

Together with the rest of the Trustees, I am committed to ensuring that this good work continues. Goodwill is a family; by working together we will ensure a brighter future for all destitute children in Tamil Nadu. We will keep striving for positive change. We are always so very grateful for the astonishing kindness and generosity of the British public, who share our passion to change young lives for the better and bring happiness to children. Life is currently very tough for those already facing disadvantages, but with your continued support, we will help these children and young people through these challenging times.

Dr David Neill
Chairman



Date 23 x 21

GOODWILL CHILDREN'S HOMES

TREASURER'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

This has been a very challenging year for the charity as a result of the pandemic. Despite practical difficulties to fundraise, our supporters continued to be deeply invested in the activities of our charity. The key highlights of the financial performance of the charity was as follows:

Total income for the year was lower this year, £161,973 (previous year £184,941): donations £123,352 (previous year £157,747), legacies £32,020 (previous year £27,000) and Bank Interest £38 (previous year £194). Overall, there has been a decrease in the income, however legacies have seen an increase and continue to constitute a considerable portion of the income. During the year we also received £6,562 of government grant on account of the furlough scheme.

Grants to our partner Society in South India totalled £53,920 (previous year £123,019) mainly to support the running costs of the Homes during the pandemic and grants for the Tribal Outreach Programme in Tamil Nadu as well (this also included £965 for personal gifts (previous year £1,364) for visitor expenses and personal gifts remitted to India).

The cost of the UK Administration office at £32,958 are lower than the previous year (£33,612) and represent 20% of income (previous year 18%), within our target to maintain these to 20%. These costs include insurance, office rental charges and other costs related to fundraising activities. Providing efficient and effective administration continues to be our priority, especially during current challenges due to COVID-19, to maintain our supporter base in order to increase the donations and grants in the future.

The reserves at the end of the year now stand at £199,614 (previous year £135,534). The reserves position is continually kept under review to ensure sufficiency to support the Indian operations.

These accounts have been drawn up in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2005.

Deepti Sandur

Deepti Sandur

Treasurer

Date 23 October 2021

Structure, Governance and Management

The Charity was founded in 1975 and adopted its current Rules on October 1st, 1994. It is registered with the Charity Commission for England and Wales to which it submits its accounts on an annual basis. The Rules establish the objects of the charity as being "the relief of poverty amongst children in any part of the world" and "without prejudice to the generality of the foregoing .... to give effect to the same by providing financial support to Goodwill Children's Homes Charitable Society registered in Tamil Nadu, South India". Currently, this organisation is responsible for 265 children in residential homes, trade training activities (15 older youngsters), an outreach programme that supports about 203 children in 27 tribal villages in the Palani Hills via the Tribal Outreach Project and 43 students being supported through higher education.

The Rules provide for a Trustee body of not more than twelve members and require the appointment of a Chairman, a Vice-Chairman, a Treasurer and a Secretary by the Annual General Meeting to be held in September of each year. Trustees seek to fill vacancies from the charity's existing supporter base taking into account the skills, experience and personal qualities needed to maintain the balance of the Trustee body. An audit of the skills and experience of existing Trustees has allowed a focussed search for additional Trustees to add to the expertise available on the Trustee body. Once a potential Trustee has been identified the person is approached, discussions take place, a short curriculum vitae is requested, and two referees are consulted. The person may attend one or two meetings as a guest. If all sides are happy after these preliminaries the new Trustee will be nominated and appointed at the Annual General Meeting. Where a newly appointed Trustee has not visited the Indian locations, a visit is facilitated if other circumstances allow.

All decisions on policy matters are made at Trustee meetings (currently three meetings per annum) but specific decisions may be delegated to Officers if the matter cannot be deferred to the next meeting. The Rules also provide for an Executive Committee to make decisions if necessary, reporting its decisions to the next meeting of the Trustees.

The delivery of care to children is entirely entrusted to partner organisations in South India (currently one major partner as specified in the Rules and one lesser partner). The relationships are specified in the short Memorandum of Understanding. These organisations are responsible under Indian law for the care of children, execution of programmes, ownership, and maintenance of, and employment of staff. In the past, the main channel of communication with these partners has been through a Field Consultant employed by the Charity, who has reported in writing to all meetings of the Trustees and spent approximately six months each year in India. In light of the financial circumstances, the Field Consultant is no longer employed and this role is now partially overseen by Trustees' monitoring more closely and receiving better communication from the Indian Committee. Much of the recent focus of the UK Trustees has been on auditing policies and ensuring that they reflect recent legislation and are fit for purpose. A big emphasis has been put into examining the policy on Safeguarding the young people in our care and ensuring that working practises in India reflect our expectations of what is appropriate. The implications of the recent GDPR legislation are being incorporated into our Data Protection policy. In the absence of a Field Consultant, the trustees have responded by increasing the number of visits they make to Tamil Nadu to visit Goodwill Homes. At present at least two trustees make separate visits each year. They use this opportunity to audit the implementation of Goodwill policies and procedures, and also to spend time talking to the young people in Goodwill's care- finding out their views on life at Goodwill. In addition, individual Trustees visit the field sites to improve their understanding of the work which is being done and the problems which must be overcome.

Objectives and Activities

The Trustees' aims and objectives are reviewed at the Annual General Meeting. The list distinguishes between activities in India, which are driven mainly by the needs and aspirations of its partner organisations, and activities in the United Kingdom, which focus on the raising of funds, communication with supporters, and ensuring the integrity of financial and administrative arrangements. In recent years the most important initiative in India has been the consolidation of residential care for older children on a large new site at Sanarpatti in Dindigul District of Tamil Nadu. The first phase of this construction comprised two residential blocks for boys and a refectory. There is now a need to focus on replacing the inadequate accommodation for the older girls who are based in Pattiveeranpatti.

Communication with supporters is maintained by a twice-yearly Newsletter, and those supporters who sponsor individual children receive additional information directly from India. Recent hard work has resulted in a useful website (http://www.goodwillhomes.org.uk/).

In the United Kingdom, the charity employs one Administrator who is based in an office in Bristol. There are small groups of supporters in various parts of the country who raise money for the charity.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Financial Review

The Charity sets an annual budget, which is based on the expected recurrent and agreed capital costs of the partner organisations in India. To fund that expenditure the charity sets income targets, which are based on past experience of giving by supporters in the United Kingdom (much of it in the form of long term sponsorships of individual children, specific facilities, or outreach villages). Where there is need for capital sums above such regular income the Charity will apply to other grant making bodies or issue an appeal to supporters: during the financial year an appeal of this kind was made to existing supporters through the Newsletter.

The Charity has a Memorandum of Understanding with the French Supporters' Group and that group signed a complementary Memorandum of Understanding with the Tamil Nadu Society. As a consequence funds from France which previously flowed through the UK charity's accounts are now remitted directly to India. The Memoranda of Understanding include provision for mechanisms to ensure that the two streams of funding are properly co-coordinated and accounted in India.

Investment Powers

These are governed by the Rules of the Association which permit the funds to be invested in any shares, securities or other property, whether producing income or not, or to lodge the same in any current or deposit bank or building society account and generally to exercise all the powers of investment which a sole beneficial owner of such monies would be entitled to exercise.

The Charity currently adopts a policy of using low risk investments with a view to ensuring that the capital value of the fund is maintained in real terms. Therefore money has been invested in short term (up to 60 days notice) bank deposit accounts and in money market term deposits up to one year. The policy is reviewed annually.

Reserves Policy

It is the trustees' policy to maintain reserves above one year's running costs. The level of reserves is monitored and reviewed annually by the trustees. Reserves at the end of the year amounted to £199,614 (previous year: £135,534). For the first time in many years the charity was able to increase its reserves to the point where we acheived the policy aim.

Risk Management

The trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. In making decisions and reacting to its operating environment the Charity's Trustees recognise the need to avoid risks in the areas of administration, public reputation, financial management and government policy. There are also risks relating to the operation of our partner Society in Tamil Nadu under all those heads and in the area of childcare, but the Memorandum of Understanding with them makes it clear that the main responsibility for its finances, staffing and childcare lies with that Society.

In the opinion of the trustees, the major risks to which the Charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to day operations. The Trustees have agreed to review the statement of risk on an annual basis at the first meeting in each calendar year.

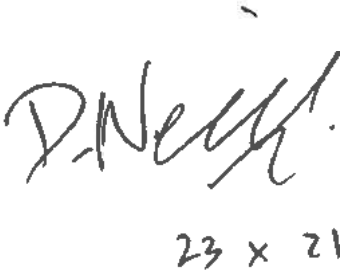
Grant Making Policy

The Charity makes grants to assist Goodwill Children's Homes Charitable Society in Tamil Nadu. Grants are made quarterly to cover running costs and special projects as detailed in the budgets of the homes.

Equal Opportunities Statement

Goodwill Children's Homes is committed to equal opportunities both in making grants to its Indian partners and in its operation in the United Kingdom.

As an employer in the United Kingdom it aims to treat all workers and job applicants equally without discriminating on grounds of marital status, gender, sexuality, disability, age, colour, race, religion, nationality, or ethnic origin. The policy covers recruitment, terms and conditions, induction, conduct at work, promotion, and disciplinary and grievance procedures: similarly all employees and trustees have an obligation not to discriminate and to report incidents of discrimination which may occur.



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By order of the Governing Body

Dr David Neill (Chairman)
Date:

GOODWILL CHILDREN'S HOMES

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GOODWILL CHILDREN'S HOMES

FOR THE YEAR ENDED 31 MARCH 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Speller

Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

Simon Speller FCA
Hillier Hopkins LLP
Chartered Accountants

Date: 28/10/2021

GOODWILL CHILDREN'S HOMES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
INCOME FROM:					
Voluntary income:					
Donations		110,097	13,255	123,352	157,747
Legacies		32,020	-	32,020	27,000
Other income:					
Government grants		6,563	-	6,563	-
Investment income:					
Bank interest		38	-	38	194
Total Income		148,718	13,255	161,973	184,941
EXPENDITURE ON:					
Raising funds	3	32,958	-	32,958	33,612
Charitable activities	3	49,380	4,440	53,820	123,019
Governance costs	3	11,115	-	11,115	5,033
Total Resources Expended		93,453	4,440	97,893	161,664
NET MOVEMENTS IN FUNDS		55,265	8,815	64,080	23,277
Balances brought forward		133,649	1,885	135,534	112,257
BALANCES CARRIED FORWARD		188,914	10,700	199,614	135,534

GOODWILL CHILDREN'S HOMES

BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	1&5		367		571
CURRENT ASSETS					
Debtors	6	4,023		2,649	
Cash at bank and in hand		198,379		135,641	
		202,402		138,290	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(3,155)		(3,327)	
NET CURRENT ASSETS			199,247		134,963
			199,614		135,534
NET ASSETS					
FUNDS					
Restricted funds	8		10,700		1,885
Unrestricted Funds	9		188,914		133,649
			199,614		135,534

Approved by the Trustees on
and signed on their behalf by:

Dr David Neill - Chairman

D Neill

23 x 21

1 ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Goodwill Children's Homes constitutes a public benefit entity as defined by FRS 102.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The only restricted funds relate to the Tamil Nadu Tools Appeal.

Income and expenditure
Income, which is mainly covenants, donations and sponsorships, is accounted for when received except for interest receivable which is accounted for on an accruals basis. Expenditure is accounted for on an accruals basis.

Income tax is recoverable from HMRC under Gift Aid, and is accounted for on an accruals basis.

Legacies
Legacies are credited on receipt to the relevant fund as indicated by the wishes of the testator. Where no such wishes have been expressed the receipts are credited to unrestricted funds.

Donations
Donations received in response to appeals for specific projects are credited to the relevant restricted funds.

Grants
Grant income is accounted for in accordance with the terms of the grant.

Government Grants
Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Resources Expended
All expenditure is accounted for on an accruals basis and has been allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

Fundraising costs are incurred in seeking voluntary contributions. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Depreciation
Depreciation is provided at a rate to write off the cost of fixed assets over their effective working lives. Hence, computer equipment and software is depreciated on a straight-line basis over three years.

Taxation
The Charity's surpluses are derived from, and are applied towards, the maintenance of charitable activities and as such are not subject to taxation.

Allocation of costs
Costs are allocated to the specific project to which they relate. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resource.

2. INCOME RECEIVED

During the year, £13,255 (previous year: £8,385) of donation income was to restricted funds.

The government income of £6,563 relates to the Coronavirus Job Retention Scheme.

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

It has been assumed that 100 per cent of the cost of the Administrator's salary and administration office costs are attributable to the "costs of raising funds".

Raising Funds	**Staff Costs £**	**Other costs £**	**Total 2021 £**	**Total 2020 £**
Costs of generating voluntary income				
Administrator's Salary	24,188	-	24,188	23,835
Administration Office costs	-	8,770	8,770	9,777
	24,188	8,770	32,958	33,612
Charitable activities				
Grants provided for education, running costs , including grants for Tribal Out Reach Programme (Note)	-	53,820	53,820	119,519
Grants provided for special projects	-	-	-	3,500
	-	53,820	53,820	123,019
The above includes:				
Charitable activities from restricted funds			4,440	11,890
Governance costs				
Independent Examiner's Fees				
-Current year	-	2,286	2,286	2,200
-under (over) accrual from previous year	-	-	-	-
Trust expenses	-	1,647	1,647	2,833
Trustees' expenses	-	-	-	-
Legal and professional fees	-	7,182	7,182	-
	-	11,115	11,115	5,033

Grants

For the period under review the Charity has made grants to assist Goodwill Children's Charitable Society in Tamil Nadu. Grants have been made quarterly to cover running costs and special projects as detailed in the budgets of the homes.

Whilst there is no legal or constructive obligation on the trustees to provide financial support in the future and they retain the option to discontinue such payments should circumstances require, the trustees do in fact intend to continue to provide grants for Tamil Nadu for the foreseeable future.

4. STAFF COSTS

	2021 £	2020 £
Salaries	22,500	22,500
Employers pension costs	1,688	1,335
	24,188	23,835

The average number of employees was 1 (2020- 1)
No employee earned £60,000 per annum or more.

During the year, Trustees were reimbursed no expenses (2020: Nil).
During the year, no Trustees received any benefits in kind (2020: Nil).
During the year, no Trustees received any remuneration (2020: Nil).

5. TANGIBLE ASSETS

	2021 Equipment £	2020 Equipment £
Opening cost	6,864	6,251
Additions	-	613
Disposals	-	-
Closing cost	6,864	6,864
Opening Depreciation	6,293	6,251
Charge for the year	204	42
Disposals	-	-
Closing Depreciation	6,497	6,293
Closing Net Book Value	367	571

6. DEBTORS

	2021 £	2020 £
Income tax recoverable	4,023	2,649
Other debtors	-	-
Prepayments	-	-
	4,023	2,649

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors and accruals	2,266	3,327
Other taxes and social security costs	889	-
	3,155	3,327

8. RESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	1,885	1,885
New funds	13,255	13,255
Resources expended	(4,440)	(4,440)
Closing balance	10,700	10,700

The opening balance represents monies for Christmas Appeal for Thandigudi school uniforms (£1,185), computer & projector for primary school (£500) and washing machine (£200), of which Christmas Appeal for Thandigudi school uniforms (£1,185) have been expended in the year.
New funds are for a general donation (£400), money for a plaque (£50), food parcels (£450), Health screening (£1,350) and Homes and general expenses (£1,005), all of which have been expended in the year. New funds also include funds for Higher Education (£10,000), which has been carried forward.
The closing balance represents monies for a computer & projector for primary school (£500) and washing machine (£200).

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Tangible fixed assets	367	-	367	571
Debtors and prepayments	4,023	-	4,023	2,649
Cash at bank and in hand	187,679	10,700	198,379	135,641
Creditors due in one year	(3,155)	-	(3,155)	(3,327)
Net assets at 31st March 2021	188,914	10,700	199,614	135,534