

# GOODWILL CHILDREN'S HOMES

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ANNUAL REPORT  
FOR 2021-22

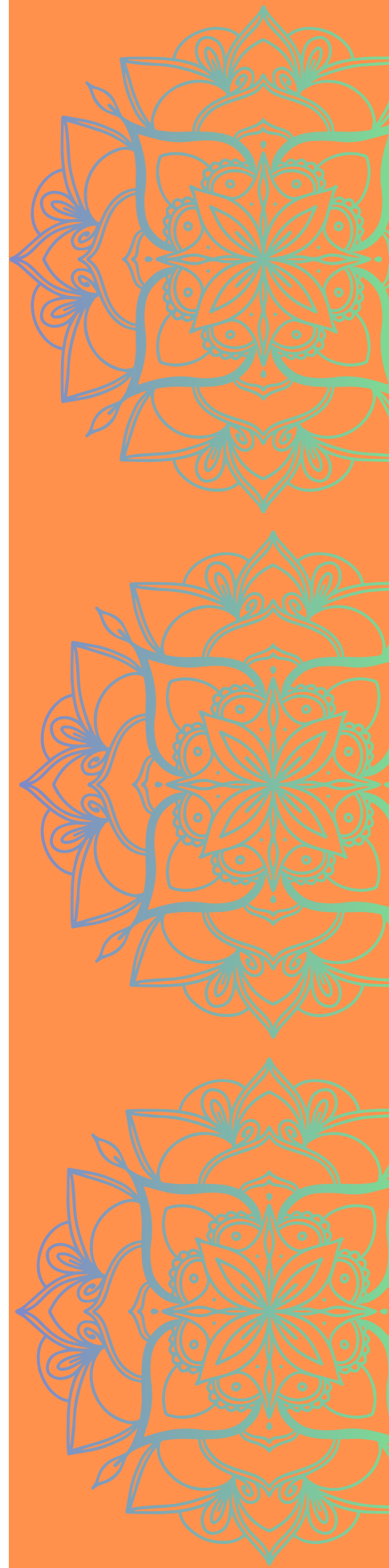


# CHAIRMAN'S STATEMENT

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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.

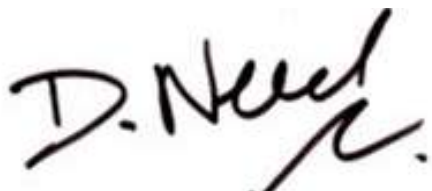




# CHAIRMAN'S STATEMENT

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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

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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.



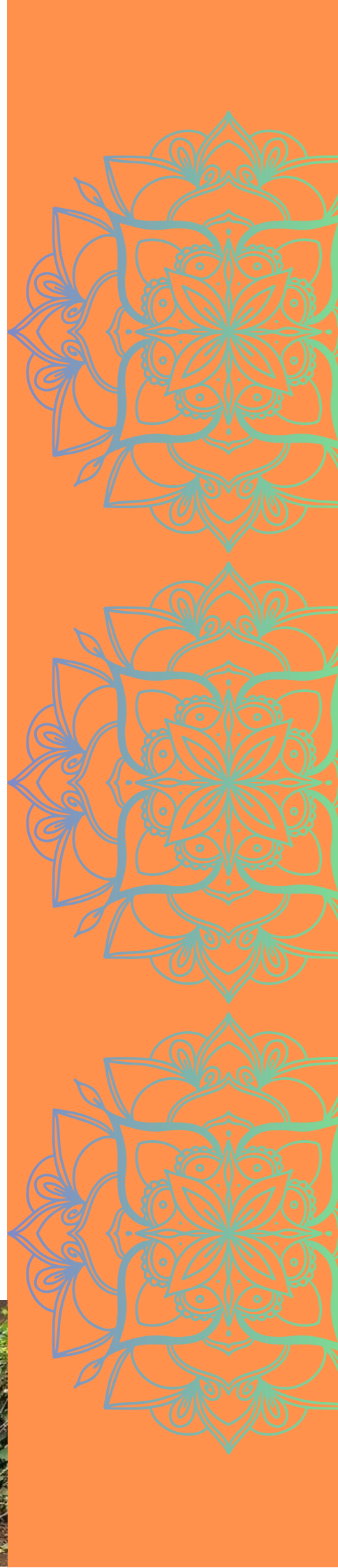


# REPORT FROM INDIA

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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

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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

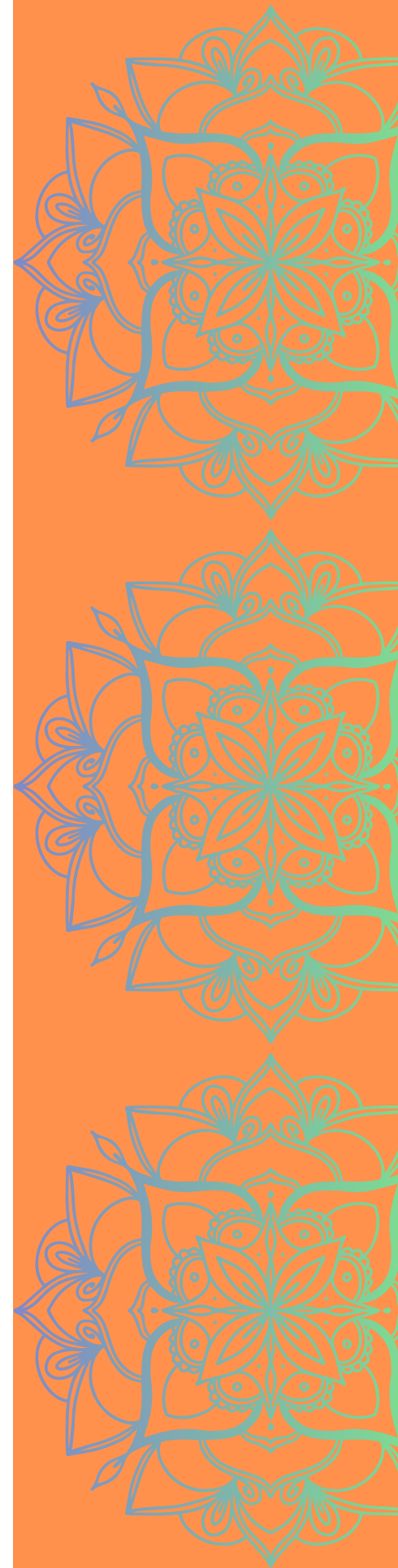
## Residential Childcare

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
<b>TOTAL</b>	<b>230</b>	<b>95</b>	<b>135</b>





# REPORT FROM INDIA

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## 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

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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

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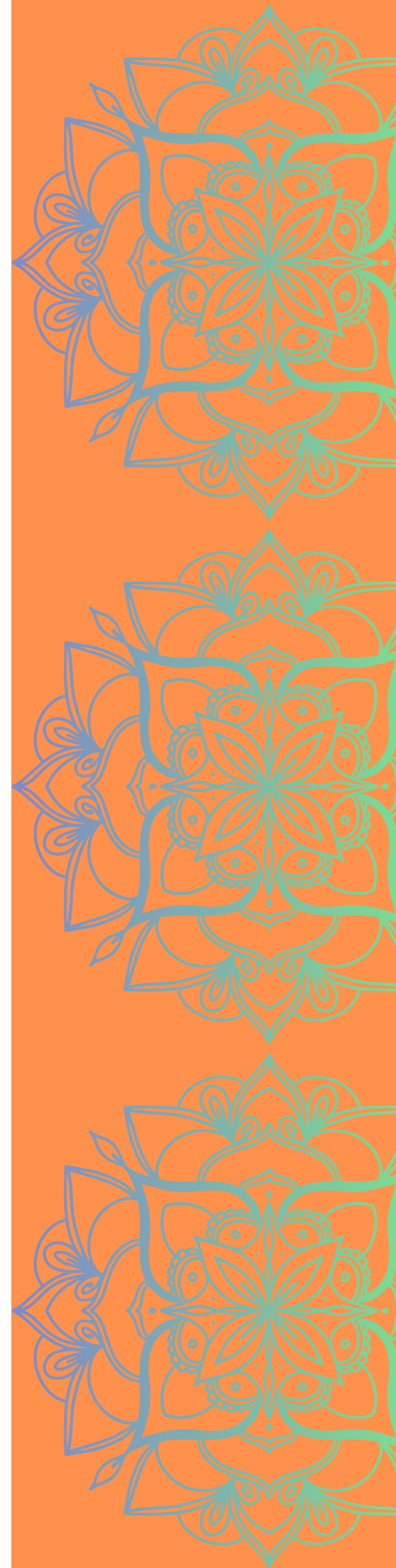
Dharini and Suguna came first and second in the 200-meter race and got a prize and certificate. Pandiselvi secured first prize in the javelin competition. Five girls from our PVP home qualified to write the National Merit Scholarship examination and Raja Gowri has been selected for this merit scholarship 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

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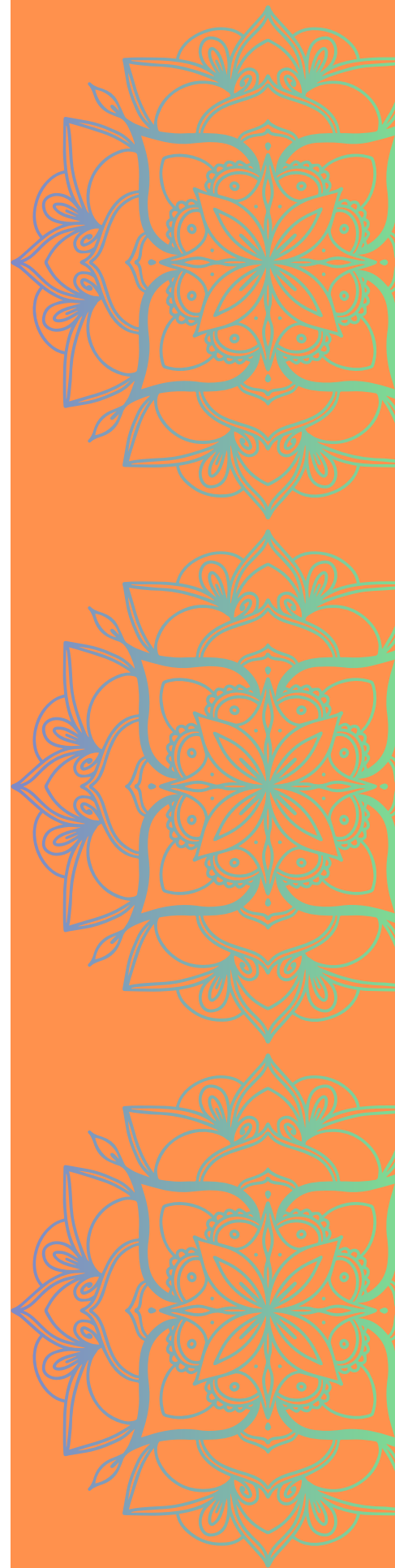
could not meet and chat with their friends, families, and peers. As lockdown measures began to ease, many children and young people have experienced worries and distress about their education and about returning to school.

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

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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

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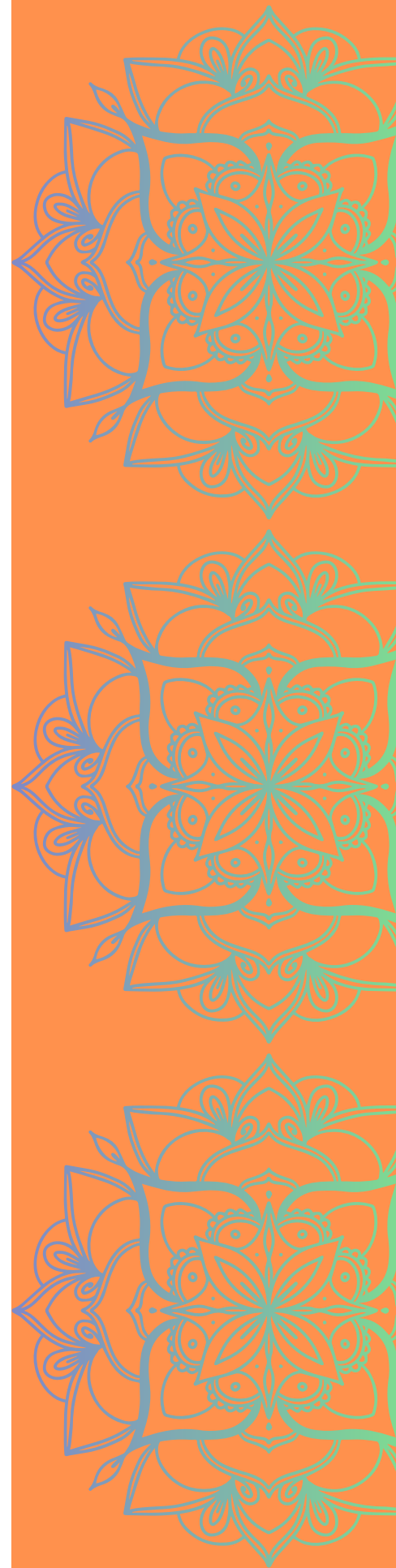
They also distributed free spectacles to 85 persons who had a problem with their eyes. It was a great success with so many persons attending the camp and as many as 125 people getting either free cataract surgery or free eyeglasses.

## 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.



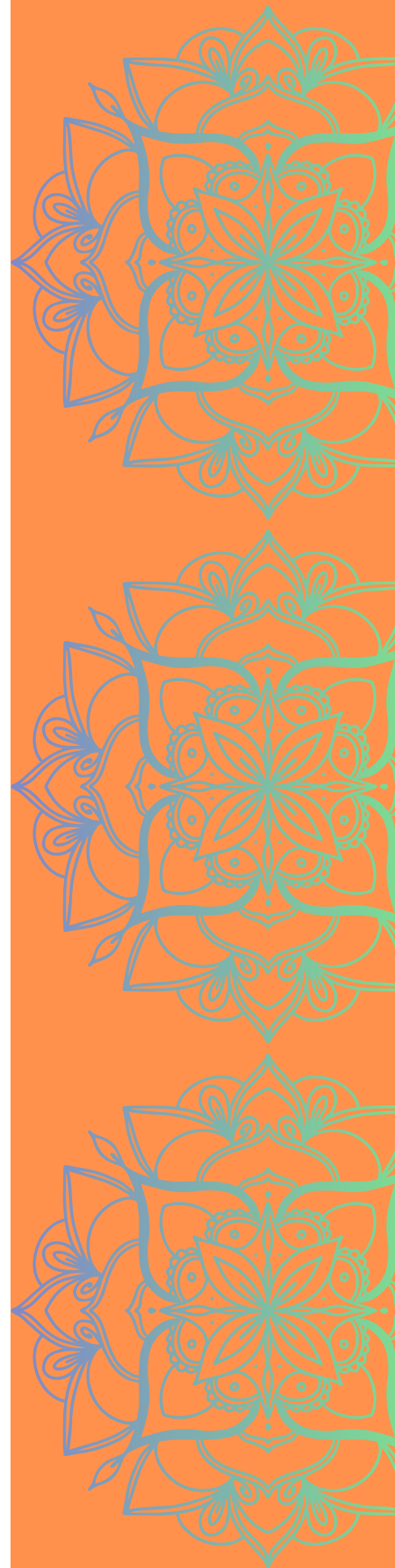
# REPORT FROM INDIA

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## 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

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## Goodwill Primary School

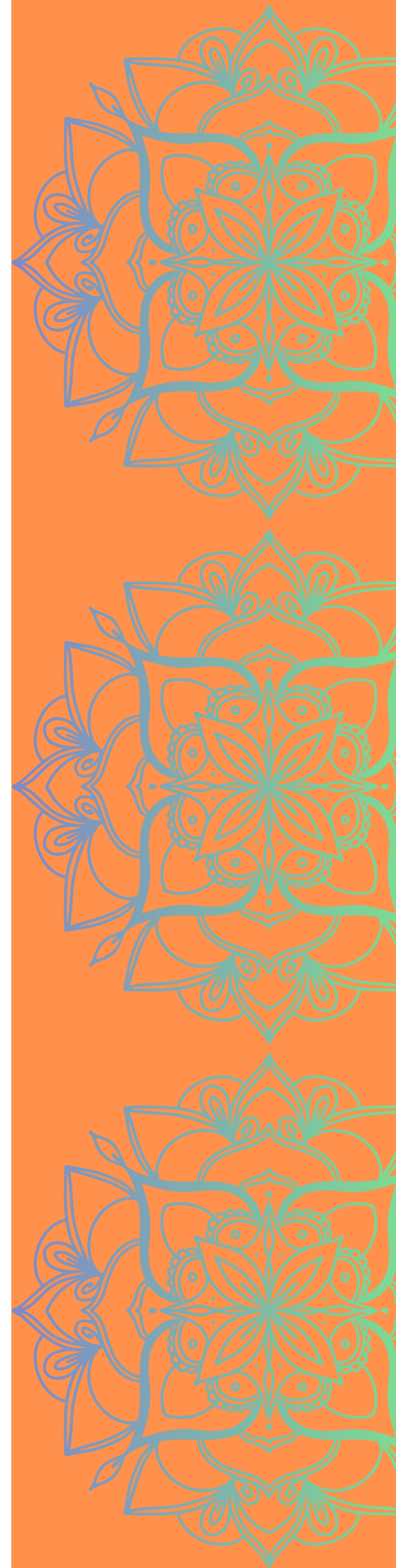
Goodwill Primary School is completing 28 years of service to the children by the end of the year 2022. The Silver Jubilee celebrations held in September 2019 brought together the old students from the school, Government officials and the supporters of GCH.

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

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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

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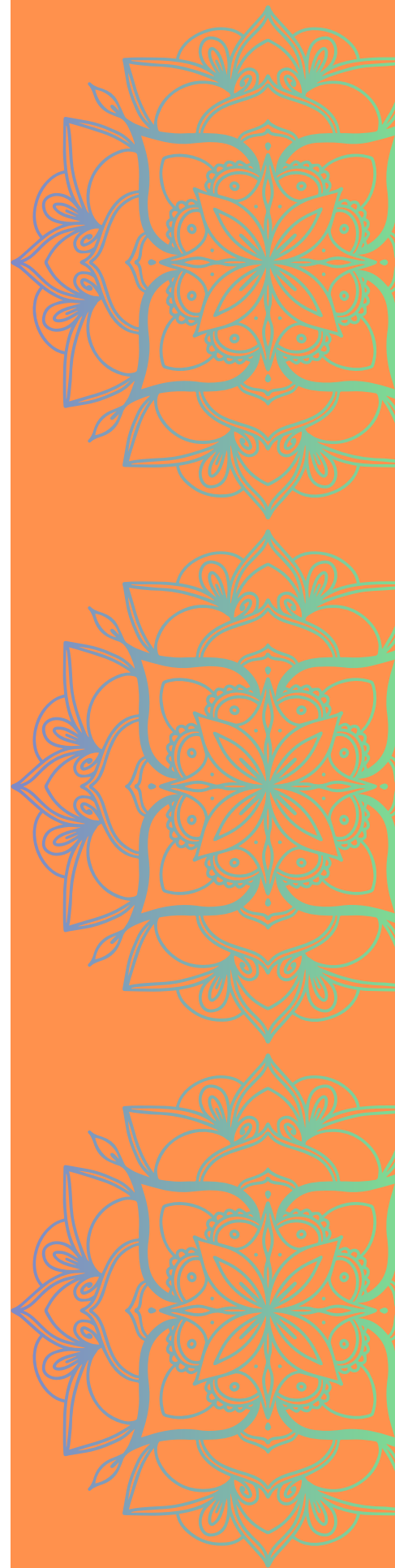
professions/occupations earning a decent income and settling in their life.

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

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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 Biryani).

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













# CONTACT DETAILS

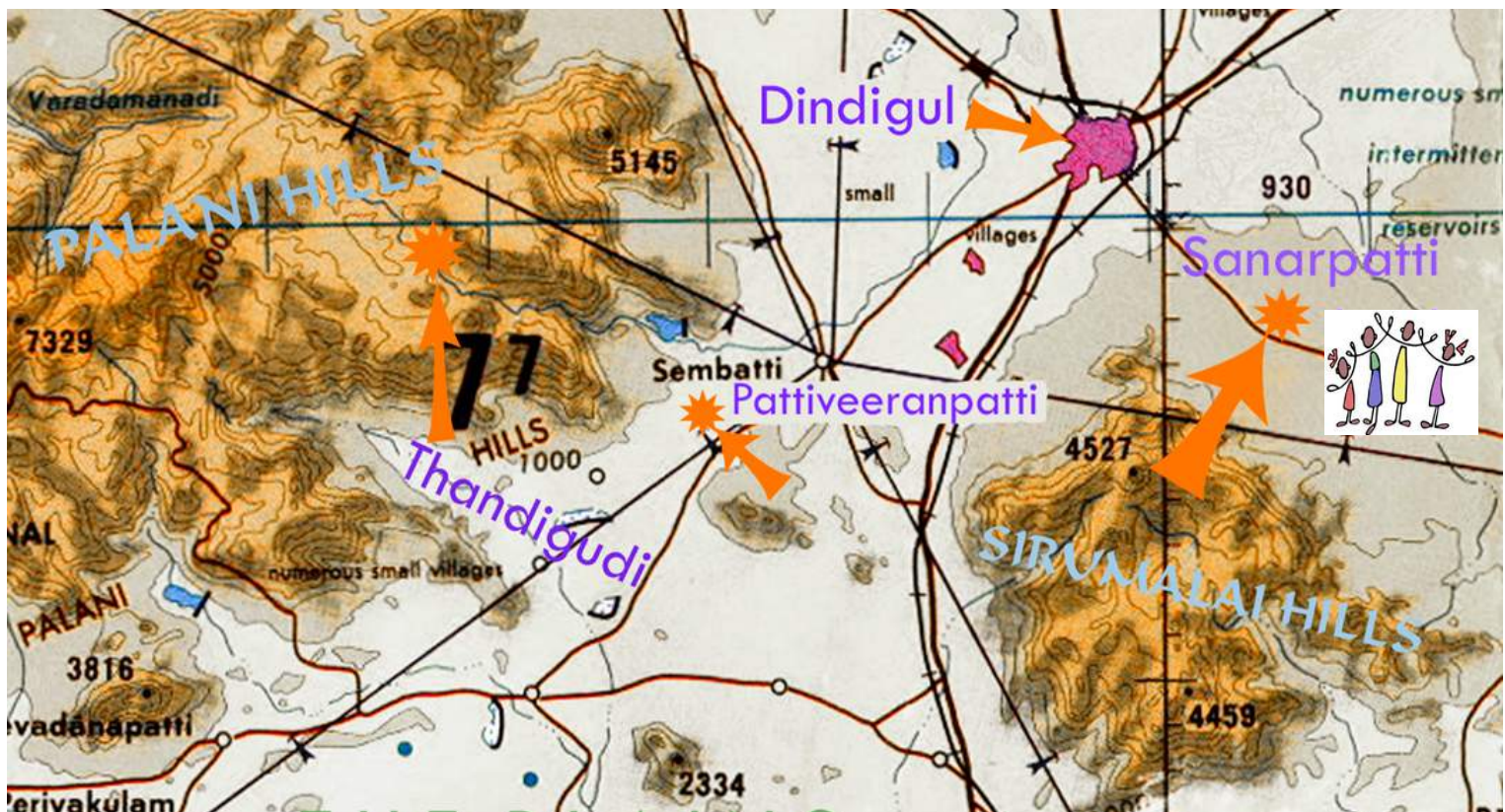
## Goodwill Children's Homes

2B, Whitefriars  
Lewins Mead  
Bristol  
BS1 2NT

## Goodwill Children's Homes Charitable Society

15-3/3063 Gandhipuram  
Pattiveeranpatti Post  
Nilakottai Taluk  
Dindigul District  
Tamilnadu  
South India - 624211

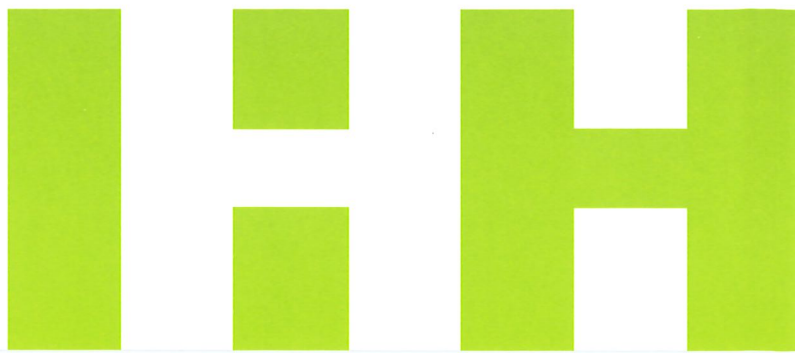
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Charity Registration No: 270403

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

**HillierHopkins**







**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**

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

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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**

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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.

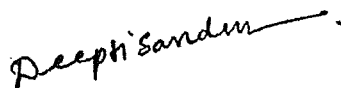
During the year, the charity has been re-strategising its vision with our partner Society in South India and has a result the grants totalling £41,386 have been lower in the current year (previous year £53,820), mainly to support the running costs of the Homes during the pandemic and grants for the Tribal 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



Treasurer

Date 29 October 2022



## **GOODWILL CHILDREN'S HOMES**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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##### **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.

**GOODWILL CHILDREN'S HOMES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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.

**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 £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.

**GOODWILL CHILDREN'S HOMES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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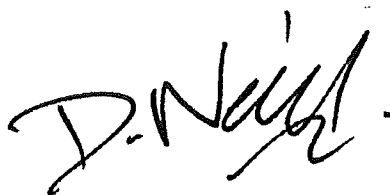
**Grant Making Policy**

The Charity makes grants to assist Goodwill Children's Homes Charitable Society in Tamil Nadu. Grants are made 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

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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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').

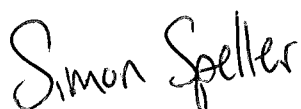
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **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.



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**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME FROM:</b>					
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
<b>Total Income</b>		<u>127,401</u>	<u>16,649</u>	<u>144,050</u>	<u>161,973</u>
<b>EXPENDITURE ON:</b>					
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
<b>Total Resources Expended</b>		<u>64,065</u>	<u>14,900</u>	<u>78,965</u>	<u>97,893</u>
<b>NET MOVEMENTS IN FUNDS</b>		63,336	1,749	65,085	64,080
Balances brought forward		<u>188,914</u>	<u>10,700</u>	<u>199,614</u>	<u>135,534</u>
<b>BALANCES CARRIED FORWARD</b>		<u><u>252,250</u></u>	<u><u>12,449</u></u>	<u><u>264,699</u></u>	<u><u>199,614</u></u>

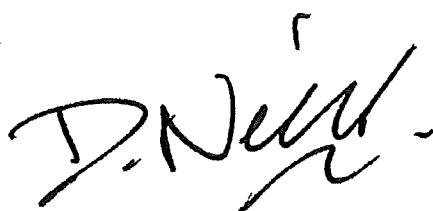


**GOODWILL CHILDREN'S HOMES****BALANCE SHEET****AS AT 31 MARCH 2022**

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

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

Dr David Neill - Chairman

  
29 x 22

## **GOODWILL CHILDREN'S HOMES**

### **NOTES TO THE ACCOUNTS**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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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.

##### **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.



## **GOODWILL CHILDREN'S HOMES**

### **NOTES TO THE ACCOUNTS**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

## **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".

<b><i>Raising Funds</i></b>	<b>Staff Costs £</b>	<b>Other costs £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<i>Costs of generating voluntary income</i>				
Administrator's Salary	24,660	-	24,660	24,188
Administration Office costs	-	8,611	8,611	8,770
	<u>24,660</u>	<u>8,611</u>	<u>33,271</u>	<u>32,958</u>
 <i>Charitable activities</i>				
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	-	-	-	-
	<u>-</u>	<u>41,386</u>	<u>41,386</u>	<u>53,820</u>
The above includes:				
Charitable activities from restricted funds			14,900	4,440
 <i>Governance costs</i>				
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
	<u>-</u>	<u>4,308</u>	<u>4,308</u>	<u>11,115</u>

### **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.

**GOODWILL CHILDREN'S HOMES****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2022****4. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries	23,000	22,500
Employers pension costs	1,660	1,688
	<u>24,660</u>	<u>24,188</u>

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**

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

**6. DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	1,496	4,023
Other debtors	-	-
Prepayments	-	-
	<u>1,496</u>	<u>4,023</u>

**7. CREDITORS: AMOUNTS FALLING DUE  
WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors and accruals	2,827	2,266
Other taxes and social security costs	-	889
	<u>2,827</u>	<u>3,155</u>



**GOODWILL CHILDREN'S HOMES****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2022****8. RESTRICTED FUNDS**

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

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**

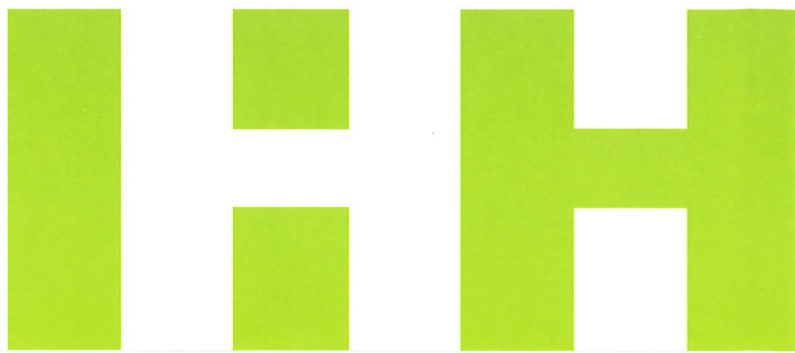
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total Funds £</b>	<b>2021 Total Funds £</b>
Tangible fixed assets	163	-	163	367
Debtors and prepayments	1,496	-	1,496	4,023
Cash at bank and in hand	253,418	12,449	265,867	198,379
Creditors due in one year	(2,827)	-	(2,827)	(3,155)
Net assets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



Charity Registration No: 270403

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

**HillierHopkins**







**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**

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

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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**

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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.

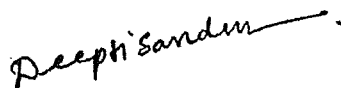
During the year, the charity has been re-strategising its vision with our partner Society in South India and has a result the grants totalling £41,386 have been lower in the current year (previous year £53,820), mainly to support the running costs of the Homes during the pandemic and grants for the Tribal 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



Treasurer

Date 29 October 2022



## **GOODWILL CHILDREN'S HOMES**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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##### **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.

**GOODWILL CHILDREN'S HOMES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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.

**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 £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.

**GOODWILL CHILDREN'S HOMES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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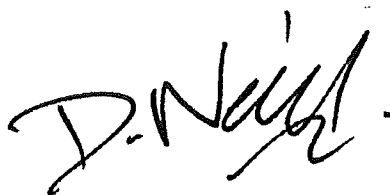
**Grant Making Policy**

The Charity makes grants to assist Goodwill Children's Homes Charitable Society in Tamil Nadu. Grants are made 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

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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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').

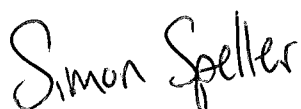
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **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.



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**

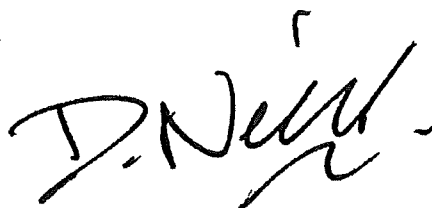
		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME FROM:</b>					
Voluntary income:					
Donations		127,387	16,649	144,036	123,352
Legacies		-	-	-	32,020
Other income:					
Government grants		-	-	-	6,563
Investment income:					
Bank interest		14	-	14	38
<b>Total Income</b>		<u>127,401</u>	<u>16,649</u>	<u>144,050</u>	<u>161,973</u>
<b>EXPENDITURE ON:</b>					
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
<b>Total Resources Expended</b>		<u>64,065</u>	<u>14,900</u>	<u>78,965</u>	<u>97,893</u>
<b>NET MOVEMENTS IN FUNDS</b>		63,336	1,749	65,085	64,080
Balances brought forward		<u>188,914</u>	<u>10,700</u>	<u>199,614</u>	<u>135,534</u>
<b>BALANCES CARRIED FORWARD</b>		<u><u>252,250</u></u>	<u><u>12,449</u></u>	<u><u>264,699</u></u>	<u><u>199,614</u></u>

**GOODWILL CHILDREN'S HOMES****BALANCE SHEET****AS AT 31 MARCH 2022**

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

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

Dr David Neill - Chairman

  
29 x 22

## **GOODWILL CHILDREN'S HOMES**

### **NOTES TO THE ACCOUNTS**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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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.

##### **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.



## **GOODWILL CHILDREN'S HOMES**

### **NOTES TO THE ACCOUNTS**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

## **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".

<b><i>Raising Funds</i></b>	<b>Staff Costs £</b>	<b>Other costs £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<i>Costs of generating voluntary income</i>				
Administrator's Salary	24,660	-	24,660	24,188
Administration Office costs	-	8,611	8,611	8,770
	<u>24,660</u>	<u>8,611</u>	<u>33,271</u>	<u>32,958</u>
 <i>Charitable activities</i>				
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	-	-	-	-
	<u>-</u>	<u>41,386</u>	<u>41,386</u>	<u>53,820</u>
The above includes:				
Charitable activities from restricted funds			14,900	4,440
 <i>Governance costs</i>				
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
	<u>-</u>	<u>4,308</u>	<u>4,308</u>	<u>11,115</u>

### **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.

**GOODWILL CHILDREN'S HOMES****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2022****4. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries	23,000	22,500
Employers pension costs	1,660	1,688
	<u>24,660</u>	<u>24,188</u>

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**

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

**6. DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	1,496	4,023
Other debtors	-	-
Prepayments	-	-
	<u>1,496</u>	<u>4,023</u>

**7. CREDITORS: AMOUNTS FALLING DUE  
WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors and accruals	2,827	2,266
Other taxes and social security costs	-	889
	<u>2,827</u>	<u>3,155</u>

**GOODWILL CHILDREN'S HOMES****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2022****8. RESTRICTED FUNDS**

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

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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total Funds £</b>	<b>2021 Total Funds £</b>
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	<u>252,250</u>	<u>12,449</u>	<u>264,699</u>	<u>199,614</u>

