

ANNUAL REPORT 2023-24



**GOODWILL
CHILDREN'S
HOMES**

270403



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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.

D. Neill

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 (DCPO)

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.

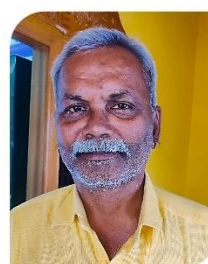
The new staff team has brought renewed energy and commitment to the organisation. Their dedication to the well-being and development of the children has been reflected in their work. Under their guidance, the home has improved its services, placing a stronger emphasis on providing quality education and 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

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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.

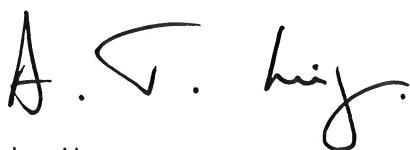
Since the COVID-19 pandemic, Goodwill UK has experienced a significant decline in income, primarily due to the ageing of our supporter base, with many no longer able to contribute financially. Additionally, two out of our three partner schools never returned to visit, and as a result, we lost their financial 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

GOODWILL CHILDREN'S HOMES

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 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 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**

		Unrestricted Funds	Restricted Funds	2024	2023
	Notes	£	£	£	£
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

GOODWILL CHILDREN'S HOMES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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.

GOODWILL CHILDREN'S HOMES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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)

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
NET ASSETS			364,992		380,537
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



26 x 24

GOODWILL CHILDREN'S HOMES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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".

<i>Raising Funds</i>	Staff Costs £	Other costs £	Total 2024 £	Total 2023 £
<i>Costs of generating voluntary income</i>				
Administrator's Salary	29,200	-	29,200	26,688
Administration Office costs	9,454	-	9,454	9,038
	<u>38,654</u>	<u>-</u>	<u>38,654</u>	<u>35,726</u>
 <i>Charitable activities</i>				
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	-	-	-	-
	<u>-</u>	<u>66,579</u>	<u>66,579</u>	<u>46,635</u>
The above includes:				
Charitable activities from restricted funds			-	12,811
 <i>Governance costs</i>				
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
	<u>-</u>	<u>6,682</u>	<u>6,682</u>	<u>20,050</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 2024****4. STAFF COSTS**

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

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

6. DEBTORS

	2024	2023
	£	£
Income tax recoverable	1,209	2,220
Other debtors	-	-
Prepayments	-	-
	<u>1,209</u>	<u>2,220</u>

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
	<u>4,581</u>	<u>3,907</u>

GOODWILL CHILDREN'S HOMES**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024****8. RESTRICTED FUNDS**

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

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	<u>311,296</u>	<u>53,696</u>	<u>364,992</u>	<u>380,537</u>

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.

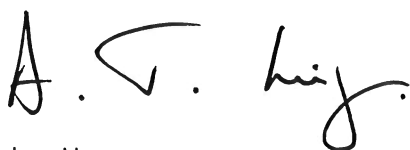
Since the COVID-19 pandemic, Goodwill UK has experienced a significant decline in income, primarily due to the ageing of our supporter base, with many no longer able to contribute financially. Additionally, two out of our three partner schools never returned to visit, and as a result, we lost their financial 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

GOODWILL CHILDREN'S HOMES

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 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.

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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 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**

		Unrestricted Funds	Restricted Funds	2024	2023
	Notes	£	£	£	£
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

GOODWILL CHILDREN'S HOMES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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.

GOODWILL CHILDREN'S HOMES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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)

Date: 26 x 24

GOODWILL CHILDREN'S HOMES**BALANCE SHEET****AS AT 31 MARCH 2024**

		2024		2023	
	Notes	£	£	£	£
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	
NET ASSETS			364,992	380,537	
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



26 x 24

GOODWILL CHILDREN'S HOMES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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".

<i>Raising Funds</i>	Staff Costs £	Other costs £	Total 2024 £	Total 2023 £
<i>Costs of generating voluntary income</i>				
Administrator's Salary	29,200	-	29,200	26,688
Administration Office costs	9,454	-	9,454	9,038
	<u>38,654</u>	<u>-</u>	<u>38,654</u>	<u>35,726</u>
<i>Charitable activities</i>				
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	-	-	-	-
	<u>-</u>	<u>66,579</u>	<u>66,579</u>	<u>46,635</u>
The above includes:				
Charitable activities from restricted funds			-	12,811
<i>Governance costs</i>				
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
	<u>-</u>	<u>6,682</u>	<u>6,682</u>	<u>20,050</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 2024****4. STAFF COSTS**

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

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

6. DEBTORS

	2024	2023
	£	£
Income tax recoverable	1,209	2,220
Other debtors	-	-
Prepayments	-	-
	<u>1,209</u>	<u>2,220</u>

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
	<u>4,581</u>	<u>3,907</u>

GOODWILL CHILDREN'S HOMES**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024****8. RESTRICTED FUNDS**

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

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	<u>311,296</u>	<u>53,696</u>	<u>364,992</u>	<u>380,537</u>

