Good Neighbours UK



Working alongside communities

Annual Report 2025





Contents

03 Chair's Report
04 Who we are
05 Our areas of focus
06 Programme Overview
07 Our Programmes and Impact
13 Advocacy and partnerships
14 Future plans / outlook for 2026
15 Financial Review
16 Structure, Governance and Management
18 Reference and Administrative Details
19 Statement of Trustees' Responsibilities
20 Independent Auditor's Report
23 Financial Statements



Report of the Trustees and Audited Financial Statements for the Year Ended 31 December 2025 for Good Neighbours UK

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

Chair's Report
for the Year Ended 31 December 2025



Looking back on 2025, it is clear this has been a turbulent year, felt in different ways across the world. In my role as Chair, this has been evident not only in global events, but in the tone of public debate and the environment in which charities are expected to operate. Competing narratives, and what can feel like attacks on empathy itself, have placed pressure on the principles many of us work from. At the same time, funders are closing their doors, and those that remain open are limiting their focus.

This could be a time to panic, but we see it as a time to return to principles. We believe that genuine partnership with communities, careful stewardship and strong governance still matter, and that they cut through the noise. It is also a time to work together, supporting others who share our belief that being a good neighbour is both a responsibility and a privilege.

What stood out this year was seeing long-term relationships deepen, and how patience remains one of the few tools that translates across contexts and cultures. Much of this work is quiet and relational, and its significance is not always captured in formal project documents. For community members, however, small shifts in trust, understanding or inclusion can be deeply meaningful. As amplifiers of community voices, we must continue to improve how we listen and how we build relationships. Many of the most important moments of 2025 for GNUK were not defined by scale, but by what they revealed about change over time.

In Ghana, research carried out with the University of Manchester showed that young people involved in Girls and Boys Club activities were beginning to think differently about their futures. In Nepal, a field visit highlighted the value of long-standing relationships, as staff who had lived and worked within communities for many years were able to identify which children were still falling through the cracks. In Niger, building a new maternity ward and training health staff would not have had the same impact without trusted community health workers convincing mothers to give birth safely at the facility.

Taken together, these experiences reinforced that GNUK's role is not only to support delivery, but to recognise and work from existing community expertise, even when it is not immediately visible in project planning. They also reminded us that understanding and long-term commitment are built through conversation, whether working alongside partners overseas or speaking directly with supporters at home.

I would like to thank all those who make this work possible, each playing a part in a chain of trust that runs through the organisation. This includes our donors and supporters; our partners in Good Neighbours country offices; and our staff and volunteers, whose care, professionalism and persistence sustain our work. I also thank my fellow Trustees for their stewardship and oversight.

As we look ahead to 2026, we do so without easy answers, but with a clear sense of our role. The challenges facing the communities we work alongside are complex and cannot be addressed quickly or in isolation. Our focus remains on doing the everyday work well: turning up, building relationships over time, listening carefully, and allowing understanding to shape what we do next.

Thank you for being part of this work and for supporting Good Neighbours UK during 2025.

Steve Langdon
Chair GNUK



Photo: Good Neighbors Niger

Who we are

Good Neighbours UK is a York-based international development charity working alongside communities facing poverty, ill health and crisis. Our mission is to alleviate poverty and poor health, respond to humanitarian need, and expand opportunities for people in vulnerable situations overseas.

We do this by mobilising resources to support education, health and community development initiatives, and by providing the technical oversight needed to ensure programmes are effective, accountable and grounded in local context. We are part of the global Good Neighbors alliance, founded in South Korea more than 30 years ago, which combines local knowledge with international expertise to support communities across multiple countries worldwide.

How we work

Our approach is shaped by a set of guiding principles that influence how we design programmes, work with partners and remain accountable to the communities we serve:

Trustworthy
We work with transparency, professionalism and accountability.

Relational
We prioritise partnerships, long-term relationships and listening over short-term delivery.

Humble
We value community knowledge and avoid positioning ourselves as the centre of change.

Technically competent
We apply relevant evidence, data and professional standards to our work.

These principles are reflected throughout the programmes described in this report.

Our areas of focus

While each programme responds to a specific context, our work in 2025 focused on the following interconnected areas:



Health and wellbeing

Supporting community-based health initiatives, strengthening services and infrastructure, building local capacity, and improving access to health information, including reproductive and menstrual health.

Education

Promoting inclusive, equitable education and learning opportunities, including support for children with disabilities and skills development for young people.

Water, sanitation and dignity

Improving access to safe water, sanitation and hygiene as part of wider efforts to protect health and wellbeing.

Reducing inequality

Addressing barriers that limit access to education and health services for underserved and marginalised communities.

Details of how these priorities were translated into practice are set out in the programme sections that follow.

Good Neighbours UK (GNUK) is an independent, self-governing organisation and a member of the Good Neighbors Global Partnership Centre's World Alliance of Good Neighbors. GNUK raises funds to support humanitarian and development projects implemented in partnership with other Good Neighbors alliance members.

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

Programme Overview

In 2025 our work focused on three priority countries in Africa and Asia. Each of these partnerships reflects our strategy of working through local partners to deliver community-led programmes:

AREA	PARTNERS	INITIATIVE	SUMMARY OF PROGRESS IN 2025
GHANA 	Good Neighbours Ghana; University of Manchester	**Social engagement to reduce teenage pregnancy and child marriage**	Follow-up research found that young people who participated in Girls and Boys Club activities now expect to have children later in life (typically 26–30 years, compared with 20–25 years in 2023) and demonstrated stronger understanding of sexual and reproductive health.
NIGER 	Good Neighbours Niger	**Maternal and child health**	We opened a new solar-powered maternity ward and screened 1,000 children under five for malaria and received mosquito nets. Antenatal care attendance increased (first visits up 9.3%, fourth visits up 39%), and facility deliveries rose from 112 to 129.
	Good Neighbours Niger; Education Saves Lives	**Accessible health information and education**	We launched a 16-month project in Hamdallaye with Education Saves Lives to adapt health education materials to local linguistic and cultural contexts. Eleven modules were translated into Djerma and validated with GN Niger staff and Ministry of Health officials, with audio versions developed to improve accessibility.
	Good Neighbours Niger; Rotary Ainsty - YorKits	**Menstrual health and dignity**	We distributed reusable menstrual hygiene kits to school-aged girls in Hamdallaye alongside menstrual health education, supporting dignity, school participation and wider community discussion around adolescent health.
NEPAL 	Good Neighbours International Nepal	**Inclusive education for children with disabilities**	We supported sixty-three children with disabilities with 90 assistive devices, and 257 children with educational materials. We helped 15 schools to adopt inclusive school codes of conduct and trained 296 teachers in inclusive teaching methods. Accessibility improvements began in six schools.

Our Programmes and Impact

GHANA

Social Engagement to Address Teenage Pregnancy and Early Marriage

Why this matters
In Akatsi North District of Ghana's Volta Region, teenage pregnancy and early marriage remain widespread. Our 2023 baseline study highlighted peer pressure, poverty and limited knowledge of sexual and reproductive health as key drivers.

Our approach

Together with Good Neighbors Ghana and the University of Manchester, we undertook a one-year action research project combining Girls and Boys Clubs, sexual and reproductive health workshops and vocational training aimed at 200 adolescents. GNUK's role was to provide technical oversight and ensure safeguarding standards.

Programme activities

Our local facilitators ran weekly Girls and Boys Club meetings where students discussed life skills, relationships and sexual and reproductive health in age-appropriate, peer-supported settings. We supported health workers to lead workshops with parents, teachers and community leaders, focusing on adolescent development, sexual and reproductive health awareness, and how adults can better support young people through informed communication and guidance. Alongside this, our local team ran vocational activities such as jewellery and soap making for Girls, and shoe and bag making for boys to build confidence and practical skills.

↑ 26-30 YRS
Up from **20–25 years** in 2023



Photo: Good Neighbors Ghana

WHAT CHANGED

A follow-up survey in early 2025 found that students who attended the Girls and Boys Clubs now expect to have children at 26–30 years rather than 20–25 years and similar shifts were recorded for expected age of marriage. Participants reported greater understanding of sexual and reproductive health and more confidence discussing it. Teachers and community leaders valued the clubs as practical ways to build skills and self-esteem. Researchers cautioned that change takes time: peer influence, poverty and cultural attitudes still shape choices.

WHY THIS MATTERS BEYOND THE PROJECT

The project shows that when young people are given safe spaces and support, their aspirations shift. Sustaining these changes will require ongoing community engagement and economic opportunities. The full follow-up report, Effect of Social Engagements on the Reduction of Teenage Pregnancy in Akatsi North District, Volta Region, Ghana (2025), is available on our website.

STEWARDSHIP AND ACCOUNTABILITY

The programme followed GNUK's safeguarding policies and regular monitoring procedures. We extend special thanks to Professor Wendy Olsen and her colleagues at the University of Manchester, Good Neighbors Ghana for field coordination, and the International Science Partnership Fund for research support.

NEPAL

Empowering Nepalese Children with Disabilities Programme (ENCDP) Year 1



Photo: Good Neighbors International Nepal

Why this matters
Children with disabilities (CwDs) in Nepal face multiple barriers to education, from inaccessible classrooms and lack of assistive devices to teachers unprepared for inclusive teaching. Without intervention, they risk being excluded from schooling altogether.

Our approach

With financial support from Educational Opportunity Foundation, GNUK and GNI Nepal are implementing a 2-year project to ensure equitable access to education for CwDs. The programme combines provision of assistive devices and adaptive learning materials with teacher training, policy advocacy and community engagement.

Programme activities

Between May and October 2025, the project moved from inception to full implementation. Our local facilitators established child clubs in fifteen model schools and outfitted sixty-three CwDs with 90 assistive devices of ten types (wheelchairs, tricycles, toilet chairs, cerebral palsy chairs, ankle–foot orthoses, hand splints, rollators, white canes, elbow crutches, walkers and hearing aids). They trained parents and children in safe use and maintenance, supplied 257 CwDs from 59 schools with educational materials, and procurement of inclusive learning aids is underway. Accessibility work was completed in two schools and begun in four more.

Teacher training was a major emphasis. Our local team held a five-day Training of Trainers course on inclusive pedagogy for 30 teachers, who then cascaded training to 296 teachers and staff, vastly exceeding the original target of 45. Separate two-day training sessions for focal teachers and parents focused on supporting CwDs' needs. They also co-developed an inclusive school Code of Conduct and displayed it in all 15 target schools and engaged 68 municipal leaders and OPDs to develop disability inclusive education policies.

> ***"Earlier, we didn't pay much attention to her studies. We thought she couldn't do much because of her disability. But now we realize she can achieve anything. We've created a supportive environment at home so she can continue her education. We take care of her son while she attends school. We're ready to support her in every possible way."***
>
> Parent from Bardiya District

WHAT CHANGED

Membership of Child Clubs increased from 6 to 29 CwDs. Teachers reported greater confidence adapting lessons and involving children with disabilities. Parents felt more empowered to support their children at home. Accessibility improvements enabled one child who received a wheelchair in Janakpur to sit his final exams – a milestone celebrated across the community. The project remained on track despite disruptions from national protests, with several targets already overachieved.

WHY THIS MATTERS BEYOND THE PROJECT

Demonstrating that inclusive education is achievable in rural Nepal helps shift attitudes and policies. The Teacher-to-Teacher training approach shows how to reach many schools without large budgets. Learning from Year 1 is informing a scalable model for other municipalities.

STEWARDSHIP AND ACCOUNTABILITY

All staff and partners completed mandatory safeguarding inductions and consent procedures.



NIGER

Working with care: making health information accessible in Niger

Photo: Good Neighbors Niger

In 2025, GNUK, in partnership with Education Saves Lives, launched a 16-month project in Hamdallaye, Niger, focused on improving access to health education by adapting Education Saves Lives existing materials to local linguistic and cultural contexts. The initiative recognises that information alone is not enough; how health messages are communicated, and whether they are trusted, is central to whether they are used.

Eleven of Education Saves Lives existing health lessons have now been translated from English into Djerma, the primary local language in Hamdallaye, and reviewed through a validation process involving Good Neighbours Niger staff and Ministry of Health officials. The transcripts are being audio recorded and will be used to create interactive health lessons in early 2026 that can be used by health workers and volunteers to share health information in communities.

We are also planning to conduct focus group discussions for health workers as well volunteer mother to gather their feedback and further improve our practices in the health sector.

Partnership in practice: supporting girls' health in Niger



In 2025, GNUK worked with Good Neighbours Niger and local partners to support girls' menstrual health in Hamdallaye through a partnership with Rotary Ainsty's YorKits program, a UK-based initiative producing reusable menstrual hygiene kits.

In Niger, limited access to sanitation, affordable menstrual products and reliable information continues to affect girls' health, confidence and school attendance. While these challenges are well documented, our experience reinforced that progress depends on how solutions are introduced, and by whom.

In October 2025, during the week of the International Day of the Girl Child, our local team distributed Yorkit reusable menstruation kit to 26 girls in Beri Koira village, accompanied by training on menstrual health and hygiene management. The training was delivered by a local sexual and reproductive health focal point, with support from the Kollo health department. Two volunteer mothers were nominated as trusted contacts, helping ensure that support extended beyond the distribution and workshop.

Beyond meeting immediate needs, the partnership created space for wider community involvement. A local women's sewing cooperative was engaged to explore future local production, and materials were shared with the Niger Baobab Rotary Club to support advocacy and awareness. These steps reflected GNUK's emphasis on dignity, trust and locally grounded solutions, even in small-scale interventions.

This partnership complemented wider maternal and child health programming in Niger, illustrating how targeted collaborations can address everyday barriers while reinforcing community ownership and participation.

Healthy Mothers, Newborns and Children (Hamdallaye)

Why this matters
Maternal and child mortality remain high in Niger. Before the project started, Hamdallaye's health centre lacked adequate facilities; many women gave birth at home; and malaria threatened children's health. Community members wanted safe, dignified care and better prevention measures.

Our approach

With financial support from the Guernsey Overseas Aid & Development Commission, GNUK and Good Neighbors Niger expanded the Hamdallaye Integrated Health Centre's maternity ward, trained health workers and volunteer mothers, screened children for malaria and supplied mosquito nets. We prioritised community involvement and government collaboration to ensure sustainability.

Programme activities

A project steering committee of local authorities, health staff and community representatives oversaw construction and procurement. The new maternity ward, completed in April 2025, includes solar power, delivery beds and essential equipment. Our local facilitators trained eight health staff (four midwives, four nurses) in maternal and newborn care and 20 volunteer mothers from 10 surrounding villages to promote antenatal care and malaria prevention. In July, health workers screened 1,000 children under five for malaria, treated 417 cases and distributed 1,000 mosquito nets. Four awareness raising sessions per village reached families with information on maternal and newborn health and malaria prevention.

> ***"After each training session, I learn more clearly about important points such as how to encourage women to go early for consultations, how to explain the use of mosquito nets, and how to recognize warning signs that require urgent care. I also learned how to speak to people using simple words so that everyone can understand.***
>
> ***When I return to the village, I use this new knowledge to talk with women and families. I take advantage of ceremonies and gatherings to raise awareness among the population. Thanks to my advice, women experience fewer complications during pregnancy, they now recognize malaria symptoms, and they go more often to the CSI for treatment."***
>
> Volunteer mother, Bery Koira village.

WHAT CHANGED

Antenatal care attendance increased significantly: first prenatal visits rose by 9.3% and fourth visits by 39%. Annual facility user numbers grew by 33.7%, showing stronger trust and satisfaction with the health centre. The new ward now provides a safer, more dignified environment for mothers and babies. Volunteer mothers act as community educators, helping families recognise danger signs and encouraging timely care. Governance improved through regular coordination meetings and joint monitoring.

WHY THIS MATTERS BEYOND THE PROJECT

The integrated approach of combining facility upgrades, staff training and community mobilisation demonstrates that investment in both "hardware" and "software" yields greater impact. The volunteer mother model offers a scalable way to reach more villages. Lesson learnt from this project will be used to improve project design for similar interventions in other districts.

STEWARDSHIP AND ACCOUNTABILITY

Construction followed transparent procurement procedures and was monitored by district health authorities. The project steering committee ensured accountability and community ownership. The facility and equipment are now owned by the Ministry of Health, guaranteeing long-term sustainability.



NEPAL

Learning in practice: inclusive education in Nepal

In June 2025, GNUK's business development manager travelled to Nepal to visit inclusive education programmes led by Good Neighbours International Nepal in the districts of Janakpur and Bardiya. The purpose of the visit was to understand how inclusive education is experienced by families and teachers, and what this means for responsible programme development over time.

In Janakpur, where a pilot project concluded in 2023, families described how assistive devices and changes in teaching practice had enabled children with disabilities to participate more fully in school. These conversations also highlighted ongoing gaps, particularly for children still out of school, reinforcing the importance of extending support carefully and based on lived experience rather than assumption.

In Bardiya, where year one of our Educational Opportunity Foundation funded project had recently begun, discussions were more tentative. Many parents had not previously viewed/ considered formal education as a realistic option for their children. Teachers shared how recent inclusive education training had begun to shift attitudes and practice, while also acknowledging the need for sustained engagement to build trust and confidence within the community.

The visit reinforced a central lesson for GNUK: inclusive education cannot be reduced to training or infrastructure alone. Progress depends on long-term relationships, community trust and the willingness to adapt approaches as learning emerges. Time spent listening alongside GNI Nepal staff helped shape shared thinking on how future expansion can remain grounded, sustainable and locally led.



Photo: Good Neighbors International Nepal

> ***"...we knew many things after attending training like words to use, how to treat CWD. We did not know about these things. There was a girl child (CWD) attending school in wheelchair and we told her parents to take her to disable friendly school and not send to this school because we are facing difficulty to teach her due to lack of resources. But we should not have said this, we knew after attending the capacity building training. All the children should learn together, and we are responsible for creating inclusive environment."***
>
> Teacher at Janta Secondary School

ZAMBIA

Mankhanda primary school extension project, Zambia

GNUK began working with Good Neighbours Zambia in 2025 to respond to a need expressed by the school community at Mankhanda Primary School for safe, secure classrooms. At present, many children at the school continue to learn in makeshift thatched shelters, which offer little protection from extreme heat, wind or rain and limit the ability of students and teachers to learn and work safely and with dignity. The school currently serves approximately 335 learners, supported by only two permanent classrooms, leaving significant gaps in safe learning space.



Photo: Good Neighbors Zambia

Throughout 2025, GNUK focused on mobilising support to help address this need and to contribute to the planned extension of the school. In July 2025, GNUK took part in the annual York Rotary Dragon Boat Charity event to raise both funds and awareness. Our charity stand offered simple, hands-on activities, including fan-making and Mancala, creating opportunities to speak with families and supporters about learning conditions in rural Zambia and the importance of safe classroom infrastructure.

Christmas Challenge BigGive

OVER
£4,000
DONATED

Later in the year, our Big Give Christmas Challenge campaign exceeded its £4,000 target, strengthening the project's funding base and enabling individual donations to be match-funded. Together with funds raised locally by Good Neighbours Zambia, these contributions are being ring-fenced for the project. Preparatory work is underway with local partners, with the intention of progressing the next phase once designs, procurement and community arrangements are finalised.



Pupil at Mankhanda Primary School

"I'm a pupil of Mankhanda Primary School. I want to say the problems that we have in this school. We just have two classrooms and three shelters. And they don't know how it how we're going to be learning when the rain comes. I don't know where we can hide from the rain."



Teacher at Mankhanda Primary School

"The other challenges are the children are learning in in this environment, they easily get distracted as the lesson is going on, you find the concentration is very, very low. So we really want help from you."

Advocacy and partnerships

Partnerships are central to how GNUK works. In 2025, these relationships supported programme quality, learning and accountability, and helped ensure that community perspectives informed wider conversations beyond individual projects.

During the year, GNUK worked with the following partners:

COUNTRY AND IMPLEMENTING PARTNERS

- Good Neighbors Global Partnership Centre
- Good Neighbors Ghana
- Good Neighbors Nepal
- Good Neighbors Niger
- Good Neighbors Zambia
- Education Saves Lives
- Rotary Ainsty

ACADEMIC AND RESEARCH PARTNERS

- University of Manchester
- York St John's University

INSTITUTIONAL AND FUNDING PARTNERS

- Educational Opportunity Foundation
- Guernsey Overseas Aid & Development Commission
- International Science Partnership Fund
- The Big Give

COMMUNITY AND CIVIL SOCIETY PARTNERS

- Local community-based organisations and women's groups in Niger
- Local health/education stakeholders and municipalities in Niger, Nepal & Ghana
- Scarborough Friends of Refugees
- Yorkshire Coast Welcomers

Details of how these partnerships informed specific programmes are included in the relevant sections of this report.



We also continued to engage public stakeholders in both Niger and Nepal, supporting dialogue around inclusive education and maternal and newborn health.

In Nepal, GNUK worked with three local municipalities to strengthen understanding of the needs of children with disabilities and to provide guidance on how inclusive education plans can be developed with appropriate budgeting. This support has contributed to ongoing policy development processes at municipal level, with draft disability-inclusive education policies currently under review and expected to be considered for adoption following district-level approval in 2026.

In Niger, engagement focused on local stakeholders rather than government structures. GNUK worked alongside Good Neighbours Niger to hold a series of discussions with mayors, health department representatives and medical staff to explore challenges around maternal and newborn health and to support implementation of project activities. While informal in nature, these conversations helped build shared understanding and local capacity around maternal and newborn health priorities.

Future plans / outlook for 2026

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

KEY PRIORITIES FOR 2026 AND BEYOND INCLUDE:

1 EXPANDING OUR IMPACT IN AFRICA AND ASIA

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

2 STRENGTHENING LOCAL AND NATIONAL PARTNERSHIPS & CAPACITY BUILDING

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

3 DIVERSIFYING FUNDING & INCREASING FINANCIAL SUSTAINABILITY

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

4 ENHANCE COLLABORATION WITHIN THE GOOD NEIGHBOURS ALLIANCE MEMBERS

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

5 BUILDING STRATEGIC ALLIANCES

- Forming new partnerships with NGOs, academic institutions, and the private sector to enhance programme effectiveness and long-term impact.

6 IMPROVING IMPACT MEASUREMENT & ORGANISATIONAL EFFECTIVENESS

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

FINANCIAL REVIEW

GNUK principal funding comes in the form of a grant from The Good Neighbors Global Partnership Centre (GPC). This fund is unrestricted however an annual budget forecast, detailing income and expenditure, is prepared in advance and approved by GPC. Funding has been approved for the period 1 January 2026 to 31 December 2026.

Other funding comes from restricted grants from Trusts and Foundations and public donations. During the year, GNUK is sincerely grateful to have received funding from:

· Guernsey Overseas Aid & Development Commission.
· Educational Opportunity Foundation.

Public Fundraising

We also raised £3,336 through on and offline fundraising events to support a school building project in Zambia.

Reserves policy

The trustees have set a target of holding six months of operating costs in reserves for the charity as the amount required for statutory commitments to staff and suppliers should the UK Office cease operation. This amount required for 2026 is £261,906
The current unrestricted reserves of the charity are £213,511, so taking the above and tangible assets into account the current free reserves of the charity are £48,395 below the required reserves level. With continued growth it is recognised that the reserve policy may need to be reviewed and therefore it remains a standing item on all board meetings.

Going concern

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

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

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

Raising funds

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

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

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



Photo: Good Neighbors International Nepal

STRUCTURE GOVERNANCE AND MANAGEMENT

This section outlines how GNUK, a charitable company limited by guarantee, is governed, its charitable objects and how it delivers public benefit.

Governance and People

The Board of Trustees oversees GNUK's strategic direction and ensures proper stewardship of resources, risk management and compliance. In 2025 the Board comprised individuals with expertise in international development, humanitarian response, finance, legal affairs and fundraising. Trustees brought perspectives from both UK and international contexts, including professional experience in countries where GNUK operates. The Board kept its composition under review to maintain an appropriate balance of skills, experience and perspectives and considered equality, diversity and inclusion when recruiting new trustees.

GNUK's staff team remained small but committed. Professional development included safeguarding training for all staff and volunteers, fundraising training for community engagement and MEL training for programme staff. We also benefited from the expertise of volunteers who supported events, communications and administration.

Statement of Trustees' responsibilities

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable incorporated organisation and of its incoming resources and application of resources, including income and expenditure, for that period. In preparing these financial statements, the Trustees are required to: select suitable accounting policies and then apply them consistently; observe the methods and principles of the Charities SORP (FRS 102); make judgements and accounting estimates that are reasonable and prudent; state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements; prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume the charitable incorporated organisation will continue its business.

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

Charitable Objects

Good Neighbours UK's charitable objects, as set out in its Memorandum and Articles of Association (revised on 10 October 2023 and in effect for the period of this report), are:

- To prevent or relieve poverty, including through education and sustainable development initiatives for the benefit and protection of children and their families in charitable need.
- To preserve and protect the physical and mental health of persons in need.
- To provide relief for persons in conditions of need, hardship or distress.

GNUK fulfils these charitable objects by:

- Fundraising and implementing projects aligned with the United Nation's Sustainable Development Goals (SDGs), including poverty reduction, zero hunger, good health and wellbeing, quality education, gender equality, clean water, sanitation, and climate action.
- Building the capacity of national partners within the Good Neighbors Alliance by providing technical support, including training in grant writing, project implementation, and monitoring & evaluation.

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

Public benefit statement

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

Risk management

The trustees are responsible for ensuring there is an appropriate process for risk management at GNUK. Assisted by senior staff the board/trustees regularly reviews and assesses major risks to which GNUK is exposed, in particular those relating to the operations and finances of the organisation. Risks are recorded and monitored on an organisational risk register that includes an assessment of the likelihood and potential severity of each risk. GNUK's risks are reviewed every month by the senior management team. The board review the risk register in detail with senior management on a quarterly basis to monitor the status of those risks, mitigating actions and controls that are in place.

Funding volatility – Cuts to UK aid and economic uncertainty continue to threaten income. We are diversifying our funding base and building reserves to manage cashflow risks.

Climate and health emergencies – Floods, malaria and other health threats can derail programming. In Niger we incorporated malaria prevention into maternal health work, demonstrating the value of integrated approaches. Future programmes will continue to build in resilience and climate adaptation.

Safeguarding

GNUK's approach to safeguarding is codified in our Safeguarding Policy. GNUK is committed to safeguarding and wellbeing of individuals, from the people in the communities it supports, to our staff, volunteers, contractors and partners. It takes a zero-tolerance approach to any forms of harm, abuse and exploitation regardless of its gravity. Abuse or exploitation manifests itself when there is an imbalance of power. This perceived power imbalance should not be used to advantage or to cause any harm. GNUK also recognize that Sexual Exploitation and Abuse (SEA) is more likely to occur where there are inequalities particularly those experienced by children, women, vulnerable adults and on the grounds of ethnicity, gender, age, religion and disability. This form of discrimination will not be tolerated. GNUK is committed to holding whoever misuses their authority and causes harm to vulnerable populations to account. We ensure all member of staff and those who are in any form of contact with our projects complete the mandatory safeguarding trainings. We also maintain internal safeguarding operating framework with clear contacts and transparent process.

No safeguarding concerns were raised in the period covered by the report.

Acknowledgements

We extend our heartfelt thanks to our partners, funders, volunteers and staff. Special thanks to the University of Manchester research team; the Guernsey Overseas Aid & Development Commission; the Educational Opportunity Foundation; Education Saves Lives; Rotary Ainsty (Yorkits) and York St John University; Good Neighbors International Nepal, Good Neighbors Ghana, Good Neighbors Niger, and Good Neighbors Zambia; York Rotary; and all individual donors. We also honour the community members, teachers, health workers and children who shared their stories and taught us what it means to be good neighbours.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
12118933 (England and Wales)

Registered Charity number
1191924

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

Trustees
Dr H E Seong, NGO representative
Mr M Foy, IT Consultant
Mr J Park, Certified Chartered Accountant
Mr M W Knight, Retired / Charity trustee
Mr S Langdon, NGO Director
Mr I Mclean, Chief Technology Officer
Ms R Njiri, Head of Partnerships
Ms R Sarkar, Lawyer

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

Bankers
Barclays Bank UK PLC
1 Churchill Place
London
E14 5HP

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Redwood Bank
The Nexus Building Broadway
Letchworth
SG6 3TA

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

Approved by order of the board of trustees on 4 March 2026 and signed on its behalf by:

Mr S J Langdon - Trustee



Photo: Good Neighbors Ghana

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable incorporated organisation and of its incoming resources and application of resources, including income and expenditure, for that period. In preparing these financial statements, the Trustees are required to: select suitable accounting policies and then apply them consistently; observe the methods and principles of the Charities SORP (FRS 102); make judgements and accounting estimates that are reasonable and prudent; state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements; prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume the charitable incorporated organisation will continue its business.

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

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

Photo: Good Neighbors International Nepal



Opinion

We have audited the financial statements of Good Neighbours UK (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

- We obtained an understanding of laws and regulations that affect the company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act, UK Charities Act, tax legislation, anti-bribery and corruption legislation and employment legislation.

- We enquired of the trustees, reviewed correspondence with the charity commission and reviewed trustee meeting minutes for evidence of non-compliance with relevant laws and regulations. We also enquired of the trustees the policies in place to ensure compliance, for example employee handbooks and inductions over anti-bribery legislation.
- We gained an understanding of the controls that the trustees have in place to prevent and detect fraud. We enquired of the trustees about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations and fraud was discussed within the audit team and tests were planned and performed to address these risks. We identified the potential for fraud in the following areas: misappropriation of cash and other assets through their misuse on international projects.
- We reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above. This included reviewing the documentation of how resources are applied and used in the undertaking of international development projects.
- We enquired of the trustees and third-party advisors about actual and potential litigation and claims.
- We performed analytical procedures as a planning tool to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and assessed whether the judgements made in making accounting estimates were indicative of a potential bias.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mir Seyed Mokhtassi (Senior Statutory Auditor)

for and on behalf of Sterling Partners Limited Grove House

774-780 Wilmslow Road
Manchester
M20 2DR

Date: .....

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	227,007	61,097	288,104	285,493
Investment income	3	4,538	-	4,538	44
Total		**231,545**	**61,097**	**292,642**	**285,537**
EXPENDITURE ON					
Charitable activities	4				
Activities undertaken directly		240,708	75,411	316,119	265,070
NET INCOME/(EXPENDITURE)		(9,163)	(14,314)	(23,477)	20,467
RECONCILIATION OF FUNDS					
Total funds brought forward		222,674	21,488	244,162	223,695
TOTAL FUNDS CARRIED FORWARD		**213,511**	**7,174**	**220,685**	**244,162**

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	10	5,077	-	5,077	5,661
CURRENT ASSETS					
Debtors	11	8,618	-	8,618	3,891
Cash at bank		213,093	7,147	220,240	248,316
		221,711	7,147	228,858	252,207
CREDITORS					
Amounts falling due within one year	12	(13,249)	-	(13,249)	(13,706)
NET CURRENT ASSETS		208,462	7,147	215,608	238,501
TOTAL ASSETS LESS CURRENT LIABILITIES		208,462	7,147	215,608	244,162
NET ASSETS		**213,538**	**7,147**	**220,685**	**244,162**
FUNDS	13				
Unrestricted funds				213,511	222,674
Restricted funds				7,174	21,488
TOTAL FUNDS				**220,685**	**244,162**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 4 March 2026 and were signed on its behalf by:

Mr S J Langdon - Trustee

The notes form part of these financial statements

	Notes	31.12.25 Total funds £	31.12.24 Total funds £
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	1	(32,351)	20,343
Net cash provided by/(used in) operating activities		(32,351)	20,343
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible fixed assets		(263)	(2,617)
Interest received		4,538	44
Net cash used in investing activities		(28,076)	(2,573)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		**(28,076)**	**17,770**
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD		248,316	230,546
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		**220,240**	**248,316**

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.25 Total funds	31.12.24 Total funds
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	(23,477)	20,467
Adjustments for:		
Depreciation charges	847	1,000
Loss on disposal of fixed assets	–	321
Interest received	(4,538)	(44)
(Increase)/decrease in debtors	(1,322)	(1,032)
Decrease in creditors	(3,862)	(369)
Net cash provided by/(used in) operations	**(32,351)**	**20,343**

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
NET CASH			
Cash at bank	248,316	(28,076)	220,240
	248,316	(28,076)	220,240
Total	**248,316**	**(28,076)**	**220,240**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

Income from grants and donations is recognised when the performance obligations attached to the grant or donation are met. Grants are initially recognised as deferred income and are released to income once the conditions for entitlement have been satisfied. This treatment ensures compliance with Section 24 of FRS 102, which requires income to be recognised when it is 'earned', rather than when it is 'received', reflecting the fulfilment of specific performance obligations. This approach ensures transparency and matches income to the period in which the associated conditions are met.

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

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

Fixtures and fittings - 15% on reducing balance.

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

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Volunteer Policy
The charity's financial statements are prepared on a voluntary basis, with no fees incurred. As such, the value of volunteer services is not recognised as an expense in the accounts, in line with FRS 102.

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Gifts	1,317	306
Donations	106	240
Grants	286,681	284,947
	292,642	**285,493**

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

	31.12.25	31.12.24
	£	£
Global Partnership Centre	225,280	231,257
Home Office	–	5,693
Educational Opportunity Foundation	29,942	14,978
University of Manchester	–	10,500
States of Guernsey Overseas Aid & Development Commission	27,523	22,519
	282,081	**284,947**

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	**4,538**	**44**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Activities undertaken directly	**307,189**	**8,930**	**316,119**

5. SUPPORT COSTS

Within activities undertaken by the charity are £8,930 of governance costs relating to audit, accountancy and legal and professional costs. These represent the support costs of the charity and have been classified as such based on the fact they are not part of the delivery of charitable activities.

6. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Depreciation – owned assets	847	1,000
Other operating leases	10,390	10,820
Deficit on disposal of fixed assets	–	321
Auditor's fee	**6,090**	**6,050**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2025.

Trustees' expenses
Trustees' expenses totalling £1,522 were paid during the period ended 31 December 2025. The trustees expenses were incurred by GNUK and reimbursement for expenses incurred on behalf of the charity.

8. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wages and salaries	181,192	148,130
Social security costs	7,614	9,584
Other pension costs	4,817	3,570
	193,623	**161,284**

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

	31.12.25	31.12.24
Management	2	2
Administration	4	3
	6	**5**

Key management personnel are deemed to be Z Douglas-Sori and J Greenwood with total salary costs of £70,500 combined. J Greenwood left employment in December 2025.

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	243,377	42,160	285,537
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly	220,892	44,178	265,070
NET INCOME/(EXPENDITURE)	22,485	(2,018)	20,467
RECONCILIATION OF FUNDS			
Total funds brought forward	200,189	23,506	223,695
TOTAL FUNDS CARRIED FORWARD	**222,674**	**21,488**	**244,162**

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings
	£
COST	
At 1 January 2024	8,571
Additions	592
Disposals	(329)
At 31 December 2024	8,834
DEPRECIATION	
At 1 January 2025	2,910
Charge for year	889
Eliminated on disposal	(42)
At 31 December 2025	3,757
NET BOOK VALUE	
At 31 December 2025	**5,077**
At 31 December 2024	**5,661**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	1,317	2,625
Prepayments	7,301	1,266
	8,618	**3,891**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	188	618
Social security and other taxes	5,530	3,851
Pension liability	941	747
Accrued expenses	6,590	8,490
	13,249	**13,706**

13. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	222,674	(9,163)	213,511
Restricted funds			
Restricted fund	21,488	(14,314)	7,174
TOTAL FUNDS	**244,162**	**(23,477)**	**220,685**

13. MOVEMENT IN FUNDS - CONTINUED

The net movements in funds included above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	231,545	(240,708)	(9,163)
Restricted funds			
Restricted fund	61,097	(75,411)	(14,314)
TOTAL FUNDS	**285,537**	**(316,119)**	**(23,477)**

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	200,189	22,485	222,674
Restricted funds			
Restricted fund	23,506	(2,018)	21,488
TOTAL FUNDS	**223,695**	**20,467**	**244,162**

The comparative net movements in funds included above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	243,377	(220,892)	22,485
Restricted funds			
Restricted fund	42,160	(44,178)	(2,018)
TOTAL FUNDS	**285,537**	**(265,070)**	**20,467**

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

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	200,189	13,322	213,511
Restricted funds			
Restricted fund	23,506	(16,332)	7,174
TOTAL FUNDS	**223,695**	**(3,010)**	**220,685**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	474,922	(461,600)	13,322
Restricted funds			
Restricted fund	103,257	(119,589)	(16,332)
TOTAL FUNDS	**578,179**	**(581,189)**	**(3,010)**

14. RELATED PARTY DISCLOSURES

a) GNUK's main related parties are as follows

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

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

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

Good Neighbors affiliated partner countries are independent non-governmental organisations registered in mainly lower income countries. They implement humanitarian and development programmes and projects directly supporting children, women and men. In 2025 GNUK sent project funding to:

· Good Neighbors International Nepal
· Good Neighbors Niger

b) Transaction with related parties

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

Associates	Payments	Receipts
Operating grants received from GPC	–	225,280
Project grants paid to GN partner countries	66,130	–
Non-monetary donations received from GPC	–	–
Monetary donations paid to GPC	–	–
Non-monetary donations paid to GPC	–	–

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

15. RESTRICTED/UNRESTRICTED FUNDS

During the period Good Neighbours UK received both restricted and unrestricted funds. The restricted funds totalled £61,097, with restricted expenditures totalling £75,411. Once the restricted funds brought forward from 2024 are taken into account, there was an opening balance of £7,174 held at 01/01/2025.

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

Restricted funds are funds that have been given to the charity for a particular purpose and must be spent on the specified purpose only. Restricted funds carried forward to 2026 consist of:

- £3,610 monies restricted for use on Empowering Nepalese children with disabilities
- £6,005 monies restricted for use on projects specified by Scarborough Friends of Refugees

16. GOING CONCERN

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

17. OTHER FINANCIAL COMMITMENTS

As of the 31st of December, the charity had financial commitments in respect of rent of £2,631 (2024: £2,595).

	31.12.25	31.12.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1,317	306
Donations	106	240
Grants	286,681	284,947
	288,104	285,493
Investment income		
Deposit account interest	4,538	44
Total incoming resources	292,642	285,537
EXPENDITURE		
Charitable activities		
Wages	181,192	148,130
Social security	7,614	9,584
Pensions	4,817	3,570
Other operating leases	10,390	10,820
Marketing and public relations	11,361	120
Networking and research	1,014	4,382
Fundraising Events and Campaigns	1,355	–
Fundraising consultants	–	3,456
Project costs	66,130	42,512
Insurance	1,565	476
Printing, postage and stationery	1,186	1,110
Subscriptions and licences	2,747	2,598
Advertising and website	1,500	1,893
Telephone and internet charges	1,616	3,571
Training	3,884	2,636
Repairs and renewals	50	59
Accommodation and subsistence	2,188	1,087
Travelling	7,343	8,421
Employee and recruitment costs	388	6,093
Fixtures and fittings	847	1,000
Loss on sale of tangible fixed assets	–	321
	307,189	251,839
Support costs		
Governance costs		
Accountancy fees	295	3,910
Legal fees	–	–
Bank charges	380	511
Human resource consultants	2,165	2,760
Audit fees	6,090	6,050
	8,930	13,231
Total resources expended	316,119	265,070
Net income / (loss)	(23,477)	20,467

This page does not form part of the statutory financial statements



Thank you for all your support

Good Neighbours UK

goodneighbours-uk