ANNUAL REPORT

2025 -26





GOODWILL CHILDREN'S HOMES

2B, Whitefriars, Lewins Mead,
Bristol, BS1 2NT

www.goodwillhomes.org.uk
CHARITY NO. 270403

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Chairman's MESSAGE





Supporting Change Across Borders

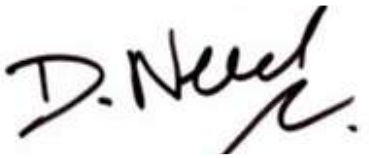
During 2025-26, Goodwill UK continued to provide strategic leadership, governance oversight and financial support for programmes in India while strengthening its own foundations for future growth.

The year saw progress towards transitioning to a Charitable Incorporated Organisation (CIO), improved engagement with supporters and trustees, and continued commitment to ensuring that vulnerable children and young people receive life-changing opportunities through Goodwill's programmes.

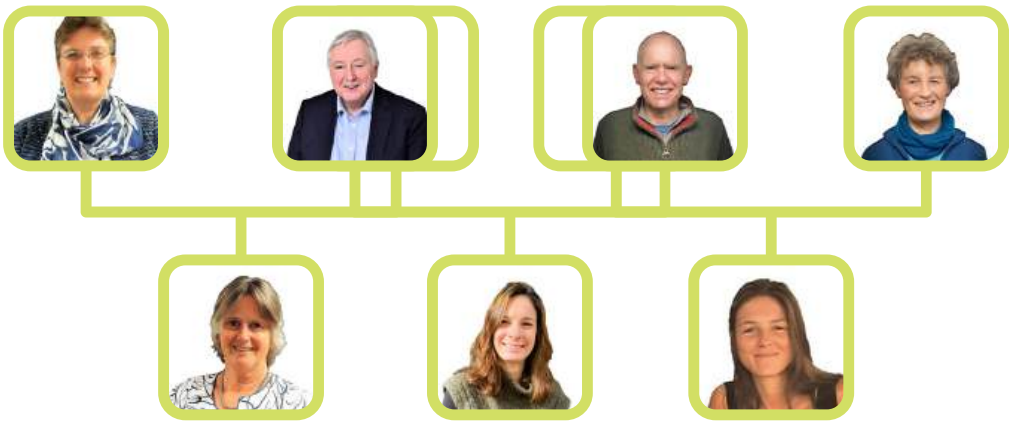
As I reflect on the past year, I am struck by the progress Goodwill has made while remaining true to its purpose: creating opportunities for vulnerable children and helping communities build brighter futures. One of the highlights of the year was visiting India and spending time with children, staff, alumni and members of the Executive Committee.

Seeing first-hand the impact of Goodwill's work remains a powerful reminder of why our mission matters. I was particularly encouraged by the commitment of our alumni, many of whom continue to give back through volunteering, mentoring and practical support. Throughout the year, Goodwill India continued its journey of renewal and development through Happy Child, Happy Home, Bright Beginnings, Shakti, Sadhana and Thriving Roots. Closer collaboration between the UK, France and India strengthened governance and sustainability across the organisation. The most significant UK milestone was the successful registration of Goodwill Children's Homes as a Charitable Incorporated Organisation (CIO), providing stronger governance, improved accountability, clearer legal responsibilities and a secure foundation for the future. To our supporters, sponsors, volunteers, trustees, staff and partners, thank you for your commitment and generosity.





Dr David Neill
Chairman



Trustees

Goodwill at a Glance

OVERVIEW

UK Highlights: CIO registered; two new trustees appointed; digital marketing programme launched; over 17,000 people reached online; new volunteer recruitment initiatives; international collaboration strengthened. India Highlights: 223 beneficiaries through Thriving Roots, 39 children in residential care and education, 36 students in higher education, 23 villages engaged, 50 families benefiting from kitchen gardens, 25 women completing tailoring training and 62 students receiving educational assistance.







Building for the Future

One of the most significant milestones of the year was the successful registration of Goodwill Children's Homes as a Charitable Incorporated Organisation on 25 March 2026. Goodwill moved from an unincorporated structure to a CIO regulated by the Charity Commission. This change was necessary to improve governance and financial oversight, ensure compliance with modern regulatory expectations, clarify responsibilities and safeguarding practices, strengthen accountability to donors and beneficiaries, and provide a more secure foundation for future generations. Alongside governance reform, Goodwill invested in digital development, stronger international partnerships and improved organisational systems.

Goodwill UK

The past year was one of organisational development and renewal. The UK office continued to provide strategic leadership, governance oversight, fundraising support and communications assistance while supporting programmes in India. Collaboration between the UK, France and India increased significantly, with regular meetings and shared planning. Digital communications were enhanced through online newsletters, social media activity, website improvements and digital marketing campaigns. Legacy gifts, volunteer initiatives and long-standing sponsors continued to play a vital role. Goodwill also explored new partnerships and outreach opportunities with faith communities, businesses and charitable organisations.





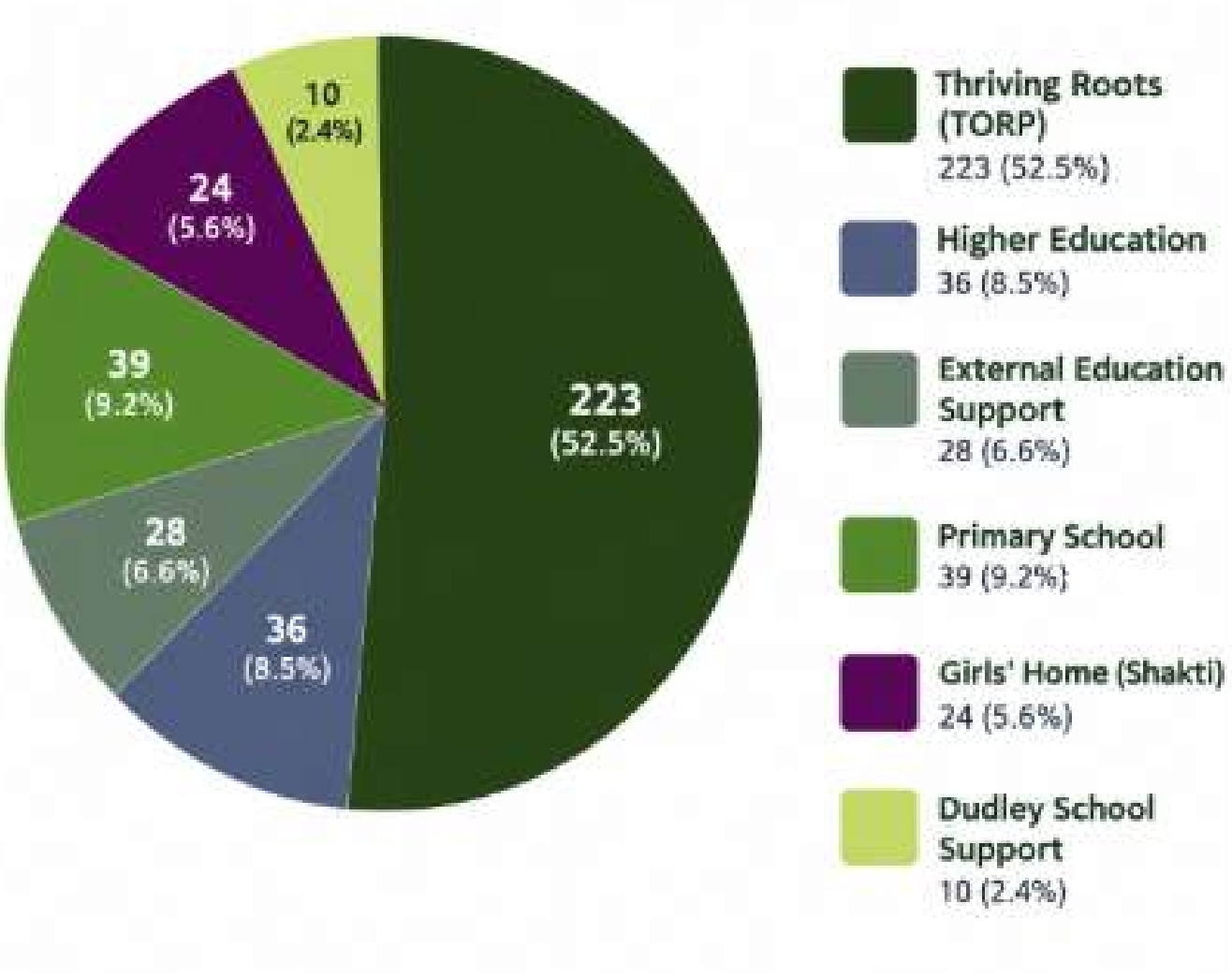


PROGRAMME

2025-26

INDIA

Beneficiaries



Goodwill India



A Year of Growth, Renewal and Impact

During 2025-26, Goodwill India continued its mission of transforming the lives of vulnerable children, young people and families across South Tamil Nadu. Through residential care, education, sponsorship, higher education support and community development initiatives, the organisation remained committed to helping children thrive while strengthening surrounding communities.

This year was marked by organisational growth, stronger governance, investment in sustainability and a renewed focus on long-term impact.

Across the homes, school and community programmes, children benefited from safe environments, educational opportunities, health support and encouragement to reach their full potential.



Children and Young People at the Heart of Our Work

Goodwill's residential homes provided safe, nurturing care for vulnerable children. Pongal, Republic Day, Diwali and Christmas celebrations brought children, staff, alumni and supporters together, strengthening community relationships and creating lasting memories. Educational outings, music sessions, health programmes and donor visits enriched the lives of children beyond the classroom. The continued involvement of alumni remains particularly inspiring, demonstrating the lasting impact of Goodwill's work across generations.

Bright Beginnings Primary School

Bright Beginnings continued to provide quality education to children from tribal communities and resident children from the Home. The school operated as a nurturing learning environment where children developed academically, socially and emotionally. During the year, a new library was established with support from alumni and donors, significantly expanding access to books and encouraging a culture of reading. Pupils participated in academic competitions, health initiatives and enrichment activities, helping them build confidence and ambition for the future.









Shakti: Empowering Girls

The Shakti programme continued to support girls through secondary education and personal development. Girls received assistance with educational expenses, participated in spoken English and life-skills programmes and developed confidence through cultural events and creative activities. The programme also supported dozens of young women undertaking higher education, providing opportunities that will enable them to achieve financial independence and professional success.





Sadhana: Supporting Boys through Education

Bright Beginnings continued to provide quality education to children from tribal communities and resident children from the Home. The school operated as a nurturing learning environment where children developed academically, socially and emotionally. During the year, a new library was established with support from alumni and donors, significantly expanding access to books and encouraging a culture of reading. Pupils participated in academic competitions, health initiatives and enrichment activities, helping them build confidence and ambition for the future.





Higher Education

Education remains one of the most powerful tools for breaking cycles of poverty. Goodwill supported students studying engineering, healthcare, commerce, management, sciences, arts and vocational subjects. Many of these young people are former residents of Goodwill Homes who are now progressing towards professional careers and independent futures. Educational assistance presented during Republic Day celebrations reinforced Goodwill's commitment to supporting learners beyond school and into adulthood.





Investing in Sustainability

A major focus throughout the year was ensuring Goodwill's long-term sustainability.

Significant work was undertaken to improve facilities across the organisation, including the continued development of the Thandigudi campus and the transformation of the KC Patti centre into a vocational training and skill development hub.

The organisation explored new income-generating opportunities, strengthened local fundraising efforts and expanded engagement with corporate partners, donors and supporters. A new Goodwill India website was launched, improving visibility and making it easier for supporters to engage with the organisation's work.

Efforts also continued to maximise the use of organisational assets, develop sustainable community-based programmes and reduce reliance on overseas funding over time.

Strengthening Governance and Accountability

Throughout the year, Goodwill India continued to strengthen its governance, financial management and organisational systems.

Enhanced financial controls, improved reporting procedures and the digitisation of financial records increased transparency and accountability. Staff development, regular monitoring and stronger communication systems helped improve operational effectiveness across all programmes.

Goodwill remains committed to maintaining the highest standards of safeguarding, governance and responsible stewardship of resources, ensuring every donation has the greatest possible impact on the children and communities we serve.

Partnerships and Support

The achievements of the past year would not have been possible without the continued support of our partners, donors, sponsors, volunteers and alumni.

We remain especially grateful for the ongoing encouragement and partnership of Goodwill supporters in the UK and France, whose generosity enables children and young people to access education, residential care and opportunities that can transform the course of their lives.

We also thank the many local donors, community leaders, government partners, healthcare providers, educational institutions and volunteers who worked alongside us throughout the year.





Thriving Roots Community INITIATIVES

2025-26
KEY AREAS

- Livelihood Development
- Health & Wellbeing
- Food Security
- Environmental Sustainability

Thriving Roots extended Goodwill's impact across 23 tribal villages. The programme focused on education, health, livelihoods and community development. A kitchen garden initiative supported 50 families with seeds, saplings and training, helping improve household nutrition and food security. Healthcare initiatives included medical and eye-care camps delivered with partner organisations. Community engagement activities strengthened relationships and built local capacity



Livelihood Development

Women's empowerment remained a priority. A tailoring training programme was established at KC Patti, providing practical vocational skills and creating opportunities for economic independence. Additional skill development activities, including beautician training and career guidance programmes, supported young people in preparing for future employment.









Health and Wellbeing

Health initiatives included medical and eye-care camps delivered through partnerships with local hospitals and healthcare providers. These programmes improved access to essential healthcare services for rural and tribal communities.





Food Security and Environmental Sustainability

Kitchen garden initiatives continued across multiple villages, helping families improve nutrition while promoting sustainable agricultural practices. Seeds, saplings and grow bags were distributed, accompanied by practical training and support.

Goodwill also launched environmental initiatives through a large-scale tree planting programme, encouraging climate awareness and environmental stewardship among children and communities.





Women Empowerment Through Tailoring

One of the year's most significant achievements was the tailoring training programme. Twenty-seven women enrolled and twenty-five completed the course successfully. Many have already begun generating income through tailoring work, while others plan to establish village enterprises or seek employment in the garment sector. The programme has increased confidence, skills and economic opportunities for women across tribal communities.





Looking Ahead



Strenghten, Expand & Sustainability

As we look ahead, our priorities remain clear: strengthen educational opportunities, expand Thriving Roots programmes, increase sustainability through local fundraising and income-generating initiatives, continue organisational development, deepen international partnerships and ensure that children and communities remain at the heart of everything we do. With continued support from donors, volunteers, staff and alumni, Goodwill looks forward to creating even greater impact in the years ahead.







Giving Life Chances













THANK YOU





PHONE NUMBER
0117 3250 550

WEBSITE
www.goodwillhomes.org.uk

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LOCATION
admin@goodwillhomes.org.uk

Docusign Envelope ID: EA711DEC-AA08-8518-803E-821898133362

Charity Registration No. 270403

GOODWILL CHILDREN'S HOMES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

Docusign Envelope ID: EA711DEC-AA08-8518-803E-821898133362

GOODWILL CHILDREN'S HOMES

ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

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GOODWILL CHILDREN'S HOMES

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2026

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

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GOODWILL CHILDREN'S HOMES

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

It is my pleasure to present the Annual Report and Accounts of Goodwill Children's Homes for the year ended 31 March 2026. The past year has brought encouragement and resilience to the charity. Despite the continuing challenges facing the charitable sector and the changing profile of our supporter base, Goodwill Children's Homes has remained committed to its purpose of supporting vulnerable children and young people through the work of our partner organisation in India.

I am pleased to report that total income increased to £149,144 from £139,598 in the previous year. This improvement reflects the ongoing generosity of our supporters. We were blessed to receive legacies totalling £27,833, demonstrating the lasting commitment of supporters who continue to remember the charity in their wills. Legacy income remains an important source of funding and plays a vital role in enabling us to maintain and develop our charitable activities.

The Trustees are encouraged by the increase in income, particularly considering the fundraising challenges that have emerged in recent years. As many of our long-standing supporters can no longer contribute in the same way, attracting and retaining new supporters remains a priority. We are therefore especially grateful to all those individuals, churches, schools, trusts and organisations whose generosity makes our work possible.

The Trustees continue to place great importance on responsible stewardship of the funds entrusted to us. During the year, administration costs increased modestly, reflecting the costs associated with running our first digital marketing campaign to recruit new donors. Governance costs reflected the additional resources required to support operations in India, including providing them with skilled staff to assist with the effective operation of the charity.

The Trustees remain committed to ensuring that expenditure is carefully monitored and that the maximum possible benefit reaches those we seek to support.

At the end of the financial year, the charity held reserves of £325,577. Although slightly lower than the previous year, this remains a strong and secure foundation for the future, enabling the charity to meet its commitments and respond to opportunities and challenges as they arise.

On behalf of the Board of Trustees, I would like to express my sincere thanks to our administrator, volunteers, supporters and partner organisation for their dedication and commitment throughout the year. Their faithful service and generosity continue to make a significant difference to the lives of children and young people who depend upon our support.

As we look ahead, we do so with confidence and gratitude. While the charitable landscape continues to evolve, the need for our work remains as important as ever. With the continued support of our donors and friends, and as we implement the planned transition to a Charitable Incorporated Organisation (CIO), Goodwill Children's Homes remains well placed to pursue its charitable objectives in the years ahead.

Signed by:
David Neill
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Dr David Neill
Chairman

Date: 22-10-2026

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GOODWILL CHILDREN'S HOMES

TREASURER'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2026

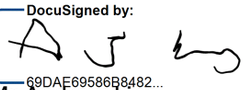
Total income for the year was higher this year, £149,144 (previous year £139,598), comprising: donations £103,550 (previous year £103,061), legacies £27,833 (previous year £22,000) and bank interest £1,211 (previous year £1,682). During the year we received charitable grants of £16,550 (previous year £13,215). Legacies often come unexpectedly. During the last financial year, we were fortunate to have been pledged two legacies which have subsequently been recognised during the current period once the funds became available for use. While we are sometimes notified of a legacy, the complexity of settling estates means funds often arrive in the following financial year, at which point they will be recognised in the accounts.

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

The UK Administration office costs total £46,573 representing a modest increase on the costs incurred in the previous year (£45,581). These costs include charity insurance, IT support, newsletters and postage, office rental charges, and other fundraising-related expenditure, including a digital marketing campaign, donor database licensing, and fundraising platform fees. Governance costs have decreased to £15,775 (previous year £16,343). It is important to note that governance costs fluctuate as a result of the contractual arrangements for three India-based staff members whose remuneration is paid by the UK charity. Governance costs incurred in the year comprise professional fees for the auditors and payroll provider, the AGM and the Chairman's visit to the Indian charity.

The reserves at the end of the year remain strong, at £325,577 (previous year £333,382). The reserves position is continually kept under review to ensure that it remains sufficient to support the Indian operations.

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

DocuSigned by:

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Mr Andrew Ling

Treasurer

Date: 24-10-2026

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GOODWILL CHILDREN'S HOMES

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2026

Structure, Governance and Management

The Charity was founded in 1975 and adopted its current Rules on October 7th, 1995. It is registered with the Charity Commission for England and Wales, to which it submits its accounts on an annual basis. The Rules establish the objects of the charity as being "the relief of poverty amongst children in any part of the world" and "without prejudice to the generality of the foregoing …. to give effect to the same by providing financial support to Goodwill Children's Homes Charitable Society registered in Tamil Nadu, South India".Currently, the organisation supports 223 beneficiaries through the Thriving Roots programme, including 39 children in residential care and education and 36 students pursuing higher education. Through its community outreach activities, the charity engages with 23 villages, provides educational assistance to 62 students, and supports 50 families through kitchen garden initiatives aimed at improving food security and livelihoods. In addition, 25 women successfully completed tailoring training, helping to enhance skills development and income-generating opportunities within local

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

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

Objectives and Activities

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

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

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

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

Financial Review

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

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The Charity has a Memorandum of Understanding (MoU) with the French Supporters' Group, which in turn has signed a complementary MoU with the Tamil Nadu Society. As a result, funds from France, which were previously routed through the UK Charity's accounts, are now transferred directly to India.

Both Memoranda of Understanding set out mechanisms to ensure that these two streams of funding are properly coordinated and accounted for in India. Regular meetings are held with the French Supporters' Group, and the Administrator maintains ongoing contact to foster effective collaboration. The appointment of two French volunteers to the UK Board of Trustees has strengthened ties between the UK and French teams and enhanced the Board's international perspective, contributing fresh insight and renewed energy to the organisation's work.

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 £325,577 (previous year: £333,382).

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, safeguarding, 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, safeguarding and childcare lies with that Society.

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

Grant Making Policy

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

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Equal Opportunities Statement

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

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

By order of the Governing Body

Signed by:
David Neill
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Dr David Neill (Chairman)
Date: 22-10-2026

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GOODWILL CHILDREN'S HOMES

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GOODWILL CHILDREN'S HOMES FOR THE YEAR ENDED 31 MARCH 2026

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2026 which are set out on pages 9 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

2 the accounts do not accord with those records; or

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

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

DocuSigned by:
Simon Speller
EE8C801899F74CE...

Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

Simon Speller FCA
Hillier Hopkins LLP
Chartered Accountants

Date: 26-10-2026

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GOODWILL CHILDREN'S HOMES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
INCOME FROM:					
Voluntary income:					
Donations		100,943	2,607	103,550	103,061
Legacies		27,833	-	27,833	22,000
Charitable income:					
Charitable grants		1,550	15,000	16,550	13,215
Investment income:					
Bank interest		1,211	-	1,211	1,682
Total Income		131,537	17,607	149,144	139,958
EXPENDITURE ON:					
Raising funds	3	46,573	-	46,573	45,581
Charitable activities	3	52,060	42,541	94,601	109,644
Governance costs	3	15,775	-	15,775	16,343
Total Resources Expended		114,408	42,541	156,949	171,568
NET MOVEMENTS IN FUNDS		17,129	(24,934)	(7,805)	(31,610)
Balances brought forward		293,448	39,934	333,382	364,992
BALANCES CARRIED FORWARD		310,577	15,000	325,577	333,382

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GOODWILL CHILDREN'S HOMES

BALANCE SHEET
AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
FIXED ASSETS					
Tangible assets	5	-	-		-
CURRENT ASSETS					
Debtors	6	748		1,054	
Cash at bank and in hand		330,830		357,348	
		331,578		358,402	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(8,023)		(7,872)	
NET CURRENT ASSETS			323,555		350,530
			323,555		350,530
NET ASSETS					
FUNDS					
Restricted funds	8		15,000		39,934
Unrestricted Funds	9		310,577		293,448
			325,577		333,382

Approved by the Trustees on 22-10-2026
and signed on their behalf by:

Signed by:
David Neill
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Dr David Neill - Chairman

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1 ACCOUNTING POLICIES

Basis of preparation

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

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

Fund accounting

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

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

Income and expenditure

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

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

Legacies

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

Donations

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

Grants

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

Charitable Grants

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

Resources Expended

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

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

Depreciation

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

Taxation

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

Allocation of costs

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

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2. INCOME RECEIVED

During the year, £2,607 (2025: £3,386) of donation income was to restricted funds.

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

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

Raising Funds	Staff Costs £	Other costs £	Total 2026 £	Total 2025 £
Costs of generating voluntary income				
Administrator's Salary	33,469	-	33,469	33,863
Administration Office costs	8,064	-	8,064	11,718
Fundraising and Sponsorship costs	5,040		5,040	-
	46,573	-	46,573	45,581
Charitable activities				
Grants provided for education, running costs , including grants for Tribal Out Reach Programme (Note)	94,601	-	94,601	109,644
Grants provided for special projects	-	-	-	-
	94,601	-	94,601	109,644
The above includes:				
Charitable activities from restricted funds			42,541	17,148
Governance costs				
Independent Examiner's Fees				
- Current year	-	6,000	6,000	5,000
Trust expenses	-	1,659	1,659	42
Trustees' expenses	-	-	-	-
Legal and professional fees	-	8,116	8,116	11,301
	-	15,775	15,775	16,343

Grants

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

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

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4. STAFF COSTS

	2026 £	2025 £
Salaries	25,219	26,828
Employers pension costs	8,250	7,035
	33,469	33,863

The average number of employees was 1 (2025- 1)
No employee earned £60,000 per annum or more.

During the year, Trustees were reimbursed no expenses (2025: Nil).
During the year, no Trustees received any benefits in kind (2025: Nil).
During the year, no Trustees received any remuneration (2025: Nil).

5. TANGIBLE ASSETS

	2026 Equipment £	2025 Equipment £
Opening cost	7,347	6,864
Additions	-	483
Disposals	-	-
Closing cost	7,347	7,347
Opening Depreciation	7,347	6,864
Charge for the year	-	483
Disposals		-
Closing Depreciation	7,347	7,347
Closing Net Book Value	-	-

6. DEBTORS

	2026 £	2025 £
Income tax recoverable	748	1,054
Other debtors	-	-
Prepayments	-	-
	748	1,054

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Other creditors and accruals	6,180	5,162
Other taxes and social security costs	1,843	2,710
	8,023	7,872

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8. RESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	39,934	39,934
New funds	17,607	17,607
Resources expended	(42,541)	(42,541)
Closing balance	15,000	15,000

The opening balance includes funds for higher education (£12,000). New funds of £17,607 have been raised for higher education (£15,000) and child sponsorship, the tribal outreach programme and for general use (£2,607).

9. UNRESTRICTED FUNDS

	Other	Total
	£	£
Opening balance	293,448	293,448
New funds	131,537	131,537
Resources expended	(114,408)	(114,408)
Closing balance	310,577	310,577

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Tangible fixed assets	-	-	-	-
Debtors and prepayments	748	-	748	1,054
Cash at bank and in hand	315,830	15,000	330,830	357,348
Creditors due in one year	(8,023)	-	(8,023)	(7,872)
Net assets at 31st March 2026	308,555	15,000	323,555	350,530