

REUNITE : INTERNATIONAL CHILD ABDUCTION CENTRE

England & Wales · Charity number 1075729

Details

Status Registered

Legal form Trust

Registered 1999-05-28

Register [View on the Charity Commission register](#)

Contact

Address Po Box 7124
Leicester
LE1 7XX

Phone 01162555345

Email reunite@dircon.co.uk

Website www.reunite.org

Activities

Objects: TO CONTRIBUTE TO THE PROTECTION OF THE GOOD PHYSICAL AND MENTAL HEALTH OF PARENTS GUARDIANS AND FAMILIES WHOSE CHILDREN HAVE BEEN ABDUCTED BY A FAMILY MEMBER OR WHO FEAR ABDUCTION OF THEIR CHILDREN AND OF CHILDREN WHO HAVE BEING ABDUCTED OR WHO FEAR ABDUCTION TO ENSURE THAT THE BEST INTERESTS OF THE CHILD ARE SERVED.TO ADVANCE PUBLIC EDUCATION ON THE SUBJECT OF CHILD ABDUCTION AND TO PROMOTE AND UNDERTAKE RESEARCH INTO THIS SUBJECT AND TO PUBLISH THE USEFUL RESULT OF SUCH RESEARCH.

Activities: reunite provides advice, information and support to parents, family members and guardians who have had a child abducted or who fear abduction. reunite also supports and informs parents who may have abducted their children and assists with cases of international contact and 'leave to remove'. reunite also offers a mediation service in cases of cross-border family disputes involving children.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£269,994	£303,406	-	-
2024-03-31	£274,053	£307,984	-	-
2023-03-31	£269,858	£263,865	-	-
2022-03-31	£308,244	£245,270	-	-
2021-03-31	£231,603	£223,016	-	-

Trustees

Name	Role	Appointed
ANGELA LAKE-CARROLL		2013-01-13
HEATHER HARVEY		
MEHVISH CHAUDHRY		2013-01-13
Mariam Faruqi		2014-10-14

REUNITE : INTERNATIONAL CHILD ABDUCTION CENTRE

England & Wales - Charity number 1075729

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

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FOR THE YEAR ENDED 31 MARCH 2025**

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REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of Reunite International Child Abduction Centre ("Reunite"), the charity, for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The charity's objectives are:

(i) To contribute to the protection of the good physical and mental health of parents, guardians, and families whose children have been abducted by a family member or who fear abduction of their children and of children who have been abducted or who fear abduction, and to ensure that the best interests of the child are served;

(ii) To advance public education on the subject of international parental child abduction and to promote or undertake research into this subject and to publish the useful results of such research.

ADVICE LINE SERVICE

Our independent, impartial advice line provides advice, information and support to parents, family members and professionals regarding cases involving international family law. Our remit includes cases of international parental child abduction, the prevention of abduction, contact across international borders and relocation. Our advice line team is not there to judge or tell parents what to do, but instead to inform them of their options so that they are better informed to make positive decisions for their children's futures.

In 2024/25, our advice line managed over 17,000 calls across all case types and received 456 new cases of international parental child abduction. Our advice line team remained in contact with parents over the course of their case as reaching out to parents, as well as being there to answer the phone when they call in, is a crucial aspect of our work, as it reminds parents who may feel alone and hopeless in one of the most difficult experiences of their lives that there are people out there who want to know how they are doing, want to answer their questions and want to support them through what happens next.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES MEDIATION SERVICE

Our mediation service provides parents involved in international children's cases the opportunity to discuss their children's future with the support of our trained mediators. Mediation provides a safe space away from the courts where parents can discuss options together, as well as having mediators present to ensure conversations are productive and realistic. Not every case is suitable for mediation, and an agreement may not be reached in every situation, but in many cases mediation helps to open up communication between the parents, which can only be beneficial for the children in the middle of it all. Because of this, we share our experiences and advocate globally for the use of mediation in international family cases.

We have a legal aid contract so can offer legal aid to cover the cost of mediation and we are also able to undertake mediation under the Ministry of Justice's Mediation Voucher scheme in applicable cases, making mediation easier to access for many parents.

Panama: After a year of planning, members of our mediation team travelled to Panama in April 2024 to deliver a week-long training course on mediation in cases of international parental child abduction. This training course was designed by our mediation team to equip experienced domestic family mediators with the understanding and tools to mediate effectively in international children's cases.

Following the training, we partnered with the Panamanian Director of Alternative Dispute Resolution in organising an online seminar. The seminar was attended by 127 judges from the civil and family courts of Panama, with the aim of sharing knowledge of how mediation is integrated into the court system in countries where such practice is well established. We presented our experiences, along with Hague Network Judges from Germany, Australia and England. From this meeting, Panama will continue to develop their own structures for providing mediation in international children's cases.

Italy: Soon after returning from Panama, our team travelled to Italy to deliver the first week of specialised training to Italian mediators. The course was similar to that delivered in Panama but had been tailored to be appropriate for the Italian context. Following the week's training, Italian mediators observed our mediation assessment meetings with parents so that they could experience the theory in practice.

A second week of training was delivered in November 2024, following which mediators were invited to observe mediation sessions, again to experience the theory in practice. Going forward, the aim is to be able to offer mediation in cases involving the UK and Italy, including one mediator from each country.

We are also providing advice and support to those in Italy who are considering how this new pool of mediation expertise can be integrated into the existing procedure for hearing cases under the 1980 Hague convention. At present we are sharing our experience of the administration of such a mediation service so that this can be introduced and developed in Italy.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Policy Initiatives

We have a long history of undertaking initiatives and activities, both domestically and overseas, that promote effective remedies towards the prevention of parental child abduction and the prompt return of children after an abduction event. When considering initiatives, we prioritise those countries where we have a significant number of abduction cases or where, historically, there have been difficulties in resolving cases. With 1980 Hague Convention countries, or newly acceded countries, we share our expertise and provide training to facilitate the implementation and operation of the Hague Convention, and to ensure the Convention is operated correctly and consistently. With non-Hague Convention countries, our aim is to promote more effective responses to cases of child abduction and encourage accession to the 1980 Hague Convention.

Metropolitan Police

The case of Bell V Commissioner of Policing of the Metropolis was particularly significant as it clarified a number of points around what is expected of police officers in the prevention of abduction. Following on from the judgment, we held virtual meetings with the Metropolitan Police to better understand the impact of this judgment on the police response and while it would appear that there are clear protocols in place about what officers must do once an abduction has been reported to them, there is not necessarily the same clarity when it comes to responding to reports of a potential imminent abduction. As a result, we delivered a training seminar to cover the law and practice in this area, with the intention that such information will then be dissipated throughout the force.

Scotland

Reunite and members of our Legal Working Group participated in a virtual meeting with the Scottish Government who requested our views as part of their consultation into potentially amending section 2 of the Child Abduction Act 1984. We are now awaiting an outcome of this consultation.

Speaking Engagements

Malta Process: We were invited to attend and contribute to the Fifth Malta Conference on Cross-Frontier Child Protection and Family Law (Malta V), which took place in Malta at the end of September 2024. As part of the broader Malta Process, the conference aims to promote understanding and co-operation between States that are signatories to the 1980 Hague Convention and States whose family law is influenced by Shari'a Law.

One of the topics addressed in this Conference was cross-border mediation and our CEO contributed to this by delivering a presentation on mediation, which included a video of parents who had mediated through Reunite giving their thoughts on the mediation experience. As always, such events are a valuable opportunity to speak with individuals and delegations from around the world.

National Crime Agency: We were invited to speak with members of the National Crime Agency's Missing Persons Unit to talk about the work we do, how we can support parents and the civil options in child abduction cases. The session was a great opportunity for members of the Unit to hear about other aspects of parental child abduction beyond their own work and to ask questions of our team to further enhance their knowledge.

IKBW Child Abduction Conference: We were once again pleased to be invited to participate in 1 King's Bench Walk's annual Child Abduction Conference. Attended by many solicitors who work in the field, the conference provided us with the opportunity to highlight our role in the child abduction sphere and how our services can support the work of the legal profession.

Canada: Our CEO travelled to Canada to participate in a Family Law Seminar organised by the Canadian Judiciary. The event was similar to one we attended last year, and we were again invited to speak about our work and the impact of abduction on those involved. To aid with this we were able to show videos of parents talking about their experience, and notably a similar video of a young woman who was abducted multiple times as a child. Feedback from delegates showed that these videos were particularly impactful and gave those in attendance much to consider and apply in their further work.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Financial position

Core income for the financial year was £269,994 (2024: £274,053) and core expenditure was £301,438 (2024: £307,984). The net result was a loss of £31,444 (2024: £33,931). At the end of the year £125,784 (2024: £157,228) was carried forward in unrestricted funds and £5,101 (2024: £5,101) in restricted funds.

Principal funding sources

The principal funding sources, aside from subscriptions to the Lawyers Listing, were government departments and income from the mediation service under our legal aid franchise.

Investment policy and objectives

Although under the Declaration of Trust the Trustees have the power to invest such part of the trust fund as is not immediately required for the charity's objects, most of the charity's funds are spent in the short term so there are few funds for long term investment. The small amount that is available is retained within a higher interest paying bank account.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of the unrestricted resources expended, which equates to between £75,000 and £151,000 in general funds. As at 31st March 2025, these funds totalled £125,784 (2024: £153,903) which is within the targeted range.

FUTURE PLANS

Key objectives over the coming months will be to develop our mediation capacity by recruiting an additional accredited mediator and also to continue to develop our research capacity. There continue to be questions around what happens after a judicial outcome in a 1980 Hague Convention case, and whether or not undertakings, or conditions for return, were adhered to, as well as questions around the long term outcomes following a non-return judicial decision. These questions need to be answered to ensure children's welfare is best served.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Reunite International Child Abduction Centre is an unincorporated association registered with the Charity Commission No. 1075729. The charity is governed by its Declaration of Trust dated 18th January 1999 which established the objects and powers of the charity.

Charity constitution

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Reunite is managed by a Board of Trustees which is responsible for the strategic direction, development and work of the charity, the allocation of funding, and compliance with the relevant statutes and Charity Commission guidance. The charity's Declaration of Trust states that there should be at least three Trustees.

When selecting persons to be appointed as Trustees, the Board of Trustees consider the needs of the organisation and also the issues of diversity, skills, and availability of individuals, and take into account the benefits of appointing a person who is able, by virtue of his or her personal or professional qualifications, to make a contribution to the pursuit of the objects or the management of the charity.

All Trustees are appointed by a resolution of the Trustees passed at a special meeting. No person is entitled to act as a Trustee until after signing in the minute book of the Trustees a declaration of acceptance and willingness to act in the interests of the charity. There is no limit on the period of time which an individual can serve as a Trustee of the charity.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is managed by a Board of Trustees who hold at least four ordinary meetings in each year. Under the Declaration of Trust there must be at least three Trustees sitting on the Board and there is no upper limit to the number of Trustees who are eligible to sit on the Board. The Board of Trustees includes persons from the legal and mediation professions, and the voluntary sector.

While the Board of Trustees are responsible for strategy and policy, the day-to-day management and administration of core and project activities is delegated to Reunite's full time Chief Executive Officer (CEO). All core and project functions are supervised and monitored by the Board through regular Board meetings which the CEO also attends. Policy decisions are debated and approved at Board meetings in conjunction with the CEO, and the Chair of the Board and the CEO discuss more routine matters on an informal basis during the intervening period.

Induction and training of new trustees

Prospective Trustees are, in the main, already familiar with the practical work of the charity but are encouraged to attend a Board Meeting prior to accepting the role of Trustee to gain an understanding of the role and responsibilities and learn more about the work of the charity. To assist in the decision-making process, a prospective Trustee is also provided with minutes of previous Board Meetings, a copy of the Declaration of Trust, and recent financial accounts.

Related parties

In so far as it is complimentary to the charity's objects, the charity is guided by both national and international policies and legal frameworks.

Reunite has a close working relationship with the Foreign, Commonwealth and Development Office (FCDO) and the Ministry of Justice (MoJ) and is a founder member of the Child Abduction Co-ordinating Group. This Group was established in 1994 and brings together representatives from government departments and other statutory and voluntary organisations.

Risk management

The Board of Trustees are aware of their responsibility to identify, manage and monitor major risks to which the charity may be exposed, and which may impact the charity, including but not limited to risk around funding, technology, reputation, and organisational capacity. To ensure that current risks are fully considered and discussed, the Board has recently undertaken a full risk review and maintains the risk register as a standing item on the agenda at all Board Meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1075729

Principal address

6 De Montfort Street
Leicestershire
LE1 7GA

Trustees

Ms H Harvey
Ms M Faruqi
Ms A Lake- Carroll (Chair)
Mr J Mellor (resigned 1.7.2024)
Ms M Chaudhry

Ms A Shalaby is the Charity's Chief Executive Officer.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

Bankers

The Co-Operative Bank
62 Southampton Row
London
WC18 4ND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 20 January 2026 and signed on its behalf by:

Ms A Lake- Carroll - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

Opinion

We have audited the financial statements of Reunite International Child Abduction Centre (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet 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 charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year 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 Charities Act 2011.

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 charity 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 charity'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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISA's (UK).

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

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and sector in which it operates through our general commercial experience and existing knowledge of the charitable sector. We determined that the following laws and regulations were most significant: Charities SORP (FRS 102) and the relevant tax compliance regulations in the UK. In addition, we concluded that there are certain laws and regulations that may have an effect in the determination of the amounts and disclosures in the financial statements such as health and safety and employee related matters.

We enquired of management concerning the charity's policies and procedures relating to:

- the identification and compliance with laws and regulations
- the detection and response to the risks of fraud
- the internal controls inherent within the charity to mitigate fraud risk and non-compliance to laws and regulations.

We enquired of management, whether they were aware of any instance of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.

We communicated relevant laws and regulations and potential areas of fraud to all audit team members including the potential for fraud in revenue recognition through the manipulation of costs incurred on contracts. We remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We have determined that the principal risk areas where material irregularities could occur were related to posting manual journal entries to manipulate financial performance, revenue recognition and significant one-off or unusual transactions.

Our audit procedures were designed to respond in particular to these identified risks (including non compliance with laws and regulations and fraud).

Our audit procedures included but were not limited to:

- A review of a sample of grants received in the year to ensure they were correctly recorded in revenue and correctly recognised in line with the conditions attached to each grant.
- A review of a sample of mediation fees received in the year to ensure they were correctly recorded in revenue and correctly recognised.
- A review of a sample of legal aid claims either side of the year end to ensure that they were correctly recorded in revenue and that cut off principles had been correctly applied.
- A review of laws and regulations the company is subject to, followed by compliance checks and discussion with management to ensure no instances of non compliance.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

- Identifying and testing journal entries, on a sample basis, to review for potential management bias or manipulation of revenue recognition.

We did not identify any matters during the course of our work that indicated non-compliance with laws and regulations or relating to fraud.

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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

26 January 2026

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOMING RESOURCES FROM					
Donations and Grants	2	191,360	-	191,360	204,708
Charitable activities					
Mediation	5	42,010	-	42,010	46,120
Other trading activities	3	36,534	-	36,534	23,162
Investment income	4	90	-	90	63
Total		<u>269,994</u>	<u>-</u>	<u>269,994</u>	<u>274,053</u>
EXPENDITURE ON					
Charitable activities					
Core and Advice Line	6	275,682	-	275,682	288,842
Mediation		25,756	-	25,756	19,142
Total		<u>301,438</u>	<u>-</u>	<u>301,438</u>	<u>307,984</u>
NET INCOME/(EXPENDITURE)		(31,444)	-	(31,444)	(33,931)
RECONCILIATION OF FUNDS					
Total funds brought forward		157,228	5,101	162,329	196,260
TOTAL FUNDS CARRIED FORWARD		<u>125,784</u>	<u>5,101</u>	<u>130,885</u>	<u>162,329</u>

The notes form part of these financial statements

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	-	-	-	3,325
CURRENT ASSETS					
Debtors	13	14,375	-	14,375	26,171
Cash at bank and in hand		125,214	5,101	130,315	147,703
		<u>139,589</u>	<u>5,101</u>	<u>144,690</u>	<u>173,874</u>
CREDITORS					
Amounts falling due within one year	14	(13,805)	-	(13,805)	(14,870)
NET CURRENT ASSETS		<u>125,784</u>	<u>5,101</u>	<u>130,885</u>	<u>159,004</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>125,784</u>	<u>5,101</u>	<u>130,885</u>	<u>162,329</u>
NET ASSETS		<u>125,784</u>	<u>5,101</u>	<u>130,885</u>	<u>162,329</u>
FUNDS	16				
Unrestricted funds				125,784	157,228
Restricted funds				5,101	5,101
TOTAL FUNDS				<u>130,885</u>	<u>162,329</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 January 2026 and were signed on its behalf by:

Ms A Lake- Carroll - Trustee

Ms M Faruqi - Trustee

The notes form part of these financial statements

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

The following specific policies are applied to particular categories of income:

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Government Grants are credited in the period to which it relates and is included as part of income.

Parent income in relation to mediation services is included on an accruals basis based on date of mediation service provided.

Legal aid payments in relation to mediation services is included on an accruals basis based on when the mediation case ends and legal aid is claimed on the submission form submitted to the Legal Aid Agency.

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 cost 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.

Computer equipment - 25% on cost

Fixed assets are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable or as otherwise required by relevant accounting standards.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Shortfalls between the carrying value of fixed assets and their recoverable amounts, being the higher of fair value less costs to sell and value-in-use, are recognised as impairment losses. Impairments of revalued assets are treated as a revaluation decrease. All other impairment losses are recognised in the income statement.

Taxation

The charity is exempt from 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.

Hire purchase and 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 charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. DONATIONS AND GRANTS

	2025	2024
	£	£
Donations	19,360	3,208
Grants	172,000	201,500
	<u>191,360</u>	<u>204,708</u>

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

	2025	2024
	£	£
Ministry of Justice	122,000	151,500
Foreign Commonwealth Office	50,000	50,000
	<u>172,000</u>	<u>201,500</u>

The Foreign Commonwealth Office grant is to support the charities activities in aiding and providing support relating to international parental child abduction, the creation of prevention guides in multiple languages and increasing awareness in methods of preventions.

The Ministry of Justice grant is to support the telephone advice line the charity operates to provide expert advice on action to prevent international child abduction and promote the return of abducted children.

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Lawyers Listing	36,534	23,162
	<u>36,534</u>	<u>23,162</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable - trading	90	63
	<u>90</u>	<u>63</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Mediation fees	Mediation	42,010	46,120

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Core and Advice Line	267,103	8,579	275,682
Mediation	25,756	-	25,756
	292,859	8,579	301,438

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Core and Advice Line	773	7,806	8,579

8. AUDITORS' REMUNERATION

	2025	2024
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	7,806	8,415

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Reunite did not pay any travel expenses to trustees whilst carrying out duties on behalf of Reunite.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	180,758	193,444
Social security costs	9,675	11,105
Other pension costs	4,242	4,063
	194,675	208,612

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

	2025	2024
Administration	8	7

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

Remuneration to key management personnel, including employer's national insurance and pension contributions amounted to £79,427 (2024: £77,859).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES : 31 MARCH 2024

	Unrestricted fund £	Restricted fund £	Total funds £
INCOMING RESOURCES FROM			
Donations and Grants	204,708	-	204,708
Charitable activities			
Mediation	46,120	-	46,120
Other trading activities	23,162	-	23,162
Investment income	63	-	63
Total	<u>274,053</u>	<u>-</u>	<u>274,053</u>
EXPENDITURE ON			
Charitable activities			
Core and Advice Line	288,842	-	288,842
Mediation	19,142	-	19,142
Total	<u>307,984</u>	<u>-</u>	<u>307,984</u>
NET INCOME/(EXPENDITURE)	(33,931)	-	(33,931)
RECONCILIATION OF FUNDS			
Total funds brought forward	191,159	5,101	196,260
TOTAL FUNDS CARRIED FORWARD	<u><u>157,228</u></u>	<u><u>5,101</u></u>	<u><u>162,329</u></u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024 and 31 March 2025	42,886
DEPRECIATION	
At 1 April 2024	39,561
Charge for year	3,325
At 31 March 2025	42,886
NET BOOK VALUE	
At 31 March 2025	-
At 31 March 2024	3,325

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	6,007	19,150
Prepayments	8,368	7,021
	14,375	26,171

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	2,982	2,918
Other creditors	10,823	11,952
	13,805	14,870

15. OPERATING LEASES

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	14,000	14,000
Between one and five years	17,500	31,500
	31,500	45,500

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	157,228	(31,444)	125,784
Restricted funds			
Prevention guides	5,101	-	5,101
TOTAL FUNDS	<u>162,329</u>	<u>(31,444)</u>	<u>130,885</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	269,994	(301,438)	(31,444)
TOTAL FUNDS	<u>269,994</u>	<u>(301,438)</u>	<u>(31,444)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	191,159	(33,931)	157,228
Restricted funds			
Prevention guides	5,101	-	5,101
TOTAL FUNDS	<u>196,260</u>	<u>(33,931)</u>	<u>162,329</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	274,053	(307,984)	(33,931)
TOTAL FUNDS	<u>274,053</u>	<u>(307,984)</u>	<u>(33,931)</u>

Restricted Funds

Prevention guides

The Law Society, The Leathersellers Company, and The Persula Foundation provided a grant for the charity to produce prevention guides for child abduction in various languages. No costs were incurred in relation to production of these prevention guides during the year.

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity has contributed to personal pension schemes in respect of employees. The total contributions paid in the year were £4,242 (2024: £4,063).

At the year end the pension commitment liability was £1,643 (2024: £1,398).

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOMING RESOURCES		
Donations and Grants		
Donations	19,360	3,208
Grants	172,000	201,500
	<u>191,360</u>	<u>204,708</u>
Other trading activities		
Lawyers Listing	36,534	23,162
Investment income		
Interest receivable - trading	90	63
Charitable activities		
Mediation fees	42,010	46,120
	<u>269,994</u>	<u>274,053</u>
EXPENDITURE		
Charitable activities		
Wages	180,758	193,444
Social security	9,675	11,105
Pensions	4,242	4,063
Hire of plant and machinery	2,449	3,817
Rent, rates and water	26,911	24,411
Insurance	1,636	2,357
Telephone	13,577	14,872
Postage and stationery	635	1,445
Sundries	3,011	7,684
Travel	17,815	10,709
Subscriptions/memberships	2,869	1,670
Mediation costs	25,956	19,142
Training	-	83
Computer costs	-	480
Depn of computer equipment	3,325	3,756
	<u>292,859</u>	<u>299,038</u>
Support costs		
Finance		
Bank charges	773	531

This page does not form part of the statutory financial statements

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Finance		
Governance costs		
Auditors' remuneration	<u>7,806</u>	<u>8,415</u>
Total resources expended	<u>301,438</u>	<u>307,984</u>
Net expenditure	<u>(31,444)</u>	<u>(33,931)</u>

This page does not form part of the statutory financial statements

REUNITE : INTERNATIONAL CHILD ABDUCTION CENTRE

England & Wales - Charity number 1075729

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

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FOR THE YEAR ENDED 31 MARCH 2024**

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REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The charity's objectives are:

(i) To contribute to the protection of the good physical and mental health of parents, guardians, and families whose children have been abducted by a family member or who fear abduction of their children and of children who have been abducted or who fear abduction, and to ensure that the best interests of the child are served;

(ii) To advance public education on the subject of child abduction and to promote or undertake research into this subject and to publish the useful results of such research.

ADVICE LINE SERVICE

Our independent, impartial advice line provides advice, information and support to parents, family members and professionals regarding cases involving international family law. Situations that fall within our remit include international parental child abduction, the prevention of abduction, international contact cases and permission to relocate. Our team is not there to judge or tell parents what to do, but instead to inform them of their options so that they are better able to make positive decisions for their children's futures.

In 2023 our advice line handled over 17,800 calls across all case types and received 462 new cases of international parental child abduction. As part of our advice line service we also open files and actively stay in touch with parents over the course of their case as needed. We believe that reaching out to parents, as well as being there to answer the phone when they call in, is a crucial aspect of our work, as it reminds parents who may feel alone and hopeless in one of the most difficult experiences of their lives that there are people out there who want to know how they are doing, want to answer their questions and want to support them through what happens next.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

MEDIATION SERVICE

Our mediation service provides parents involved in international children's cases the opportunity to discuss their children's future with the support of our trained mediators. Mediation provides a safe space away from the courts where parents can discuss options together, as well as having mediators present to ensure conversations are productive and realistic. Not every case is suitable for mediation, and an agreement may not be reached in every situation, but in many cases mediation helps to open up communication between the parents, which can only be beneficial for the children in the middle of it all. Because of this, we share our experiences and advocate globally for the use of mediation in international family cases.

We have a legal aid franchise and are able to undertake mediation under the Ministry of Justice's Mediation Voucher scheme in applicable cases, making mediation easier to access for many parents.

Brazil: Following on from the initial training undertaken in October 2022, in March 2023 our CEO met with the mediation trainees in Brazil. This follow-up meeting provided the opportunity for trainees to ask more questions and for the trainers to revisit pertinent training points and receive feedback on the programme. Prior to this meeting, we had been inviting trainees to observe our live, remote mediation assessment meetings and mediation sessions so that they feel more confident applying the theory in practice.

Italy: During the year we completed the development of our training programme for Italian mediators, in partnership with Italian lawyers and the Italian Central Authority. We are now raising awareness of the opportunity for training in readiness for the start of the programme in May 2024.

Panama: Similar to above, we will be travelling to Panama in April to deliver training to mediators in-country. As part of the build-up to this training, we were invited to participate in the Panamanian National Alternative Dispute Resolution Conference earlier this year to discuss the work of our mediation service.

Australia: Demand for specialist training on mediation in international child abduction cases remains high, and so we are currently working with the Australian Central Authority and Hague Liaison judges to develop a training programme to be delivered to mediators in Australia.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Policy Initiatives

We have a long history of undertaking initiatives and activities, both domestically and overseas, that promote effective remedies towards the prevention of parental child abduction and the prompt return of children after an abduction event. When considering initiatives, we prioritise those countries where we have a significant number of abduction cases or where, historically, there have been difficulties in resolving cases. With 1980 Hague Convention countries, or newly acceded countries, we share our expertise and provide training to facilitate the implementation and operation of the Hague Convention, and to ensure the Convention is operated correctly and consistently. With non-Hague Convention countries, our aim is to promote more effective responses to cases of child abduction and encourage accession to the 1980 Hague Convention.

FCDO and international cooperation: Our cooperation with the FCDO on matters of parental child abduction continued, with meetings to discuss specific issues, jurisdictions and child abduction more generally. Some of these discussions have led to points of action for us, such as the mediation training in Brazil as mentioned above.

Speaking Engagements: We are pleased that we were able to accept many opportunities to speak about the issue of parental child abduction and our work, both at national and international events. Such events included a meeting of Hague Judges in Canada, a virtual session with Peruvian Hague Convention judges with the FCDO, and a virtual seminar hosted by the International Bar Association. We were also honoured to be part of the UK's delegation to the Hague Special Commission Meeting in The Hague, where we were asked to speak briefly on the impact of international parental child abduction on the parents we speak with.

Court Interventions: This year has been another busy year for court interventions, which has seen us intervene in three cases in the UK family court, one case in the Inter-American Court of Human Rights and give evidence in a civil case brought against the Metropolitan Police.

For the cases we request intervenor status, we apply to be joined to these hearings as neutral interveners, meaning that we do not take a particular side. Instead, we aim to provide useful information and recommendations to the judges involved to assist them in their considerations.

In the case of *Christopher Bell v The Metropolitan Police*, we were in the unusual position of being called as a witness in a civil negligence and human rights case brought by a father against the Metropolitan Police. The father successfully argued that the police's failure to act to prevent the abduction of his child was a breach of his Article 8 right to a family life and was an act of negligence. Our team had spoken with the father and the police multiple times before and after the abduction, including calls on our emergency line in which police officers were unwilling to accept our advice, or seek further advice from their superiors, on their duties in potential child abduction cases. The Metropolitan Police were ordered to pay £140,000 in damages to the father.

We feel this case is particularly significant as it has also clarified a number of points around what is expected of police officers in such situations and will hopefully highlight to police forces around the country the importance of taking reports of a potential abduction seriously and responding in a swift and appropriate manner.

Research: To increase our capacity and ability to undertake research we are currently in discussions with international law professors and researchers at De Montfort University in Leicester. We hope that with their research background, and our experience, it will enable us together to research areas of specific interest that will contribute to the global discussions on how international children's cases should be considered.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Financial position

Core income for the financial year was £16,543 above (2023: £16,348 above) budget and core expenditure was £51,284 above (2023: £12,890 above) budget. The net result was a decrease of £34,741 in excess the (2023: £3,458 increase above) budget in unrestricted funds for the year. At the end of the year £157,228 (2023: £191,159) was carried forward in unrestricted funds and £5,101 (2023: £5,101) in restricted funds.

Principal funding sources

The principal funding sources, aside from subscriptions to the Lawyers Listing, were government departments and income from the mediation service under our legal aid franchise.

Investment policy and objectives

Although under the Declaration of Trust the Trustees have the power to invest such part of the trust fund as is not immediately required for the charity's objects, most of the charity's funds are spent in the short term so there are few funds for long term investment. The small amount that is available is retained within a higher interest paying bank account.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of the unrestricted resources expended, which equates to between £78,000 and £156,000 in general funds. As at 31st March 2024, these funds totalled £153,903 (2023: £184,079) which is within the targeted range.

FUTURE PLANS

Key objectives over the coming months will be to develop our research capacity, most likely by working in partnership with experienced researchers. There are many unanswered questions around parental child abduction and the international movement of children, such as the long-term outcomes and effects, which we are in a unique position to investigate. We also wish to further develop our mediation training, a process we have already started with Brazil and Italy as mentioned above.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Reunite International Child Abduction Centre is an unincorporated association registered with the Charity Commission No. 1075729. The charity is governed by its Declaration of Trust dated 18th January 1999 which established the objects and powers of the charity.

Charity constitution

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Reunite is managed by a Board of Trustees which is responsible for the strategic direction, development and work of the charity, the allocation of funding, and compliance with the relevant statutes and Charity Commission guidance. The charity's Declaration of Trust states that there should be at least three Trustees.

When selecting persons to be appointed as Trustees, the Board of Trustees consider the needs of the organisation and also the issues of diversity, skills, and availability of individuals, and take into account the benefits of appointing a person who is able, by virtue of his or her personal or professional qualifications, to make a contribution to the pursuit of the objects or the management of the charity.

All Trustees are appointed by a resolution of the Trustees passed at a special meeting. No person is entitled to act as a Trustee until after signing in the minute book of the Trustees a declaration of acceptance and willingness to act in the interests of the charity. There is no limit on the period of time which an individual can serve as a Trustee of the charity.

Organisational structure

The charity is managed by a Board of Trustees who hold at least four ordinary meetings in each year. Under the Declaration of Trust there must be at least three Trustees sitting on the Board and there is no upper limit to the number of Trustees who are eligible to sit on the Board. The Board of Trustees includes persons from the legal, child welfare and mediation professions, and the voluntary sector.

While the Board of Trustees are responsible for strategy and policy, the day-to-day management and administration of core and project activities is delegated to Reunite's full time Chief Executive Officer (CEO). All core and project functions are supervised and monitored by the Board through regular Board meetings which the CEO also attends. Policy decisions are debated and approved at Board meetings in conjunction with the CEO, and the Chair of the Board and the CEO discuss more routine matters on an informal basis during the intervening period.

Induction and training of new trustees

Prospective Trustees are, in the main, already familiar with the practical work of the charity but are encouraged to attend a Board Meeting prior to accepting the role of Trustee to gain an understanding of the role and responsibilities and learn more about the work of the charity. To assist in the decision-making process, a prospective Trustee is also provided with minutes of previous Board Meetings, a copy of the Declaration of Trust, and recent financial accounts.

Related parties

In so far as it is complimentary to the charity's objects, the charity is guided by both national and international policies and legal frameworks.

Reunite has a close working relationship with the Foreign, Commonwealth and Development Office (FCDO) and the Ministry of Justice (MoJ) and is a founder member of the Child Abduction Co-ordinating Group. This Group was established in 1994 and brings together representatives from government departments and other statutory and voluntary organisations.

Risk management

The Board of Trustees are aware of their responsibility to identify, manage and monitor major risks to which the charity may be exposed, and which may impact the charity, including but not limited to risk around funding, technology, reputation, and organisational capacity. To ensure that current risks are fully considered and discussed, the Board has recently undertaken a full risk review and maintains the risk register as a standing item on the agenda at all Board Meetings.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1075729

Principal address

6 De Montfort Street
Leicestershire
LE1 7GA

Trustees

Ms H Harvey
Ms M Faruqi
Ms A Lake- Carroll (Chair)
Mr J Mellor (resigned 1.7.2024)
Ms M Chaudhry

Ms A Shalaby is the Charity's Chief Executive Officer.

Auditors

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

Bankers

The Co-Operative Bank
62 Southampton Row
London
WC18 4ND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 17 December 2024 and signed on its behalf by:

Ms A Lake- Carroll - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

Opinion

We have audited the financial statements of Reunite International Child Abduction Centre (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year 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 Charities Act 2011.

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 charity 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 charity'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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISA's (UK).

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

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and sector in which it operates through our general commercial experience and existing knowledge of the charitable sector. We determined that the following laws and regulations were most significant: Charities SORP (FRS 102) and the relevant tax compliance regulations in the UK. In addition, we concluded that there are certain laws and regulations that may have an effect in the determination of the amounts and disclosures in the financial statements such as health and safety and employee related matters.

We enquired of management concerning the charity's policies and procedures relating to:

- the identification and compliance with laws and regulations
- the detection and response to the risks of fraud
- the internal controls inherent within the charity to mitigate fraud risk and non-compliance to laws and regulations.

We enquired of management, whether they were aware of any instance of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.

We communicated relevant laws and regulations and potential areas of fraud to all audit team members including the potential for fraud in revenue recognition through the manipulation of costs incurred on contracts. We remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We have determined that the principal risk areas where material irregularities could occur were related to posting manual journal entries to manipulate financial performance, revenue recognition and significant one-off or unusual transactions.

Our audit procedures were designed to respond in particular to these identified risks (including non compliance with laws and regulations and fraud).

Our audit procedures included but were not limited to:

- A review of a sample of grants received in the year to ensure they were correctly recorded in revenue and correctly recognised in line with the conditions attached to each grant.
- A review of a sample of mediation fees received in the year to ensure they were correctly recorded in revenue and correctly recognised.
- A review of a sample of legal aid claims either side of the year end to ensure that they were correctly recorded in revenue and that cut off principles had been correctly applied.
- A review of laws and regulations the company is subject to, followed by compliance checks and discussion with

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

management to ensure no instances of non compliance.

- Identifying and testing journal entries, on a sample basis, to review for potential management bias or manipulation of revenue recognition.

We did not identify any matters during the course of our work that indicated non-compliance with laws and regulations or relating to fraud.

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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

16 January 2025

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOMING RESOURCES FROM					
Donations and Grants	2	204,708	-	204,708	164,908
Charitable activities					
Mediation	5	46,120	-	46,120	74,667
Other trading activities	3	23,162	-	23,162	30,276
Investment income	4	63	-	63	7
Total		274,053	-	274,053	269,858
EXPENDITURE ON					
Charitable activities					
Core and Advice Line	6	288,842	-	288,842	241,126
Mediation		19,142	-	19,142	22,739
Total		307,984	-	307,984	263,865
NET INCOME/(EXPENDITURE)		(33,931)	-	(33,931)	5,993
RECONCILIATION OF FUNDS					
Total funds brought forward		191,159	5,101	196,260	190,267
TOTAL FUNDS CARRIED FORWARD		157,228	5,101	162,329	196,260

The notes form part of these financial statements

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	3,325	-	3,325	7,080
CURRENT ASSETS					
Debtors	13	26,171	-	26,171	36,593
Cash at bank and in hand		142,602	5,101	147,703	164,702
		<u>168,773</u>	<u>5,101</u>	<u>173,874</u>	<u>201,295</u>
CREDITORS					
Amounts falling due within one year	14	(14,870)	-	(14,870)	(12,115)
NET CURRENT ASSETS		<u>153,903</u>	<u>5,101</u>	<u>159,004</u>	<u>189,180</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>157,228</u>	<u>5,101</u>	<u>162,329</u>	<u>196,260</u>
NET ASSETS		<u>157,228</u>	<u>5,101</u>	<u>162,329</u>	<u>196,260</u>
FUNDS	16				
Unrestricted funds				157,228	191,159
Restricted funds				5,101	5,101
TOTAL FUNDS				<u>162,329</u>	<u>196,260</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2024 and were signed on its behalf by:

Ms A Lake- Carroll - Trustee

Ms M Faruqi - Trustee

The notes form part of these financial statements

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

The following specific policies are applied to particular categories of income:

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Government Grants are credited in the period to which it relates and is included as part of income.

Parent income in relation to mediation services is included on an accruals basis based on date of mediation service provided.

Legal aid payments in relation to mediation services is included on an accruals basis based on when the mediation case ends and legal aid is claimed on the submission form submitted to the Legal Aid Agency.

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 cost 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.

Computer equipment - 25% on cost

Fixed assets are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable or as otherwise required by relevant accounting standards.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Shortfalls between the carrying value of fixed assets and their recoverable amounts, being the higher of fair value less costs to sell and value-in-use, are recognised as impairment losses. Impairments of revalued assets are treated as a revaluation decrease. All other impairment losses are recognised in the income statement.

Taxation

The charity is exempt from 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.

Hire purchase and 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 charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND GRANTS

	2024	2023
	£	£
Donations	3,208	26,408
Grants	201,500	138,500
	<u>204,708</u>	<u>164,908</u>

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

	2024	2023
	£	£
Ministry of Justice	151,500	88,500
Foreign Commonwealth Office	50,000	50,000
	<u>201,500</u>	<u>138,500</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2. DONATIONS AND GRANTS - continued

The Foreign Commonwealth Office grant is to support the charities activities in aiding and providing support relating to international parental child abduction, the creation of prevention guides in multiple languages and increasing awareness in methods of preventions.

The Ministry of Justice grant is to support the telephone advice line the charity operates to provide expert advice on action to prevent international child abduction and promote the return of abducted children.

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Lawyers Listing	23,162	30,276

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	63	7

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Mediation fees	46,120	74,667

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Core and Advice Line	279,896	8,946	288,842
Mediation	19,142	-	19,142
	299,038	8,946	307,984

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Core and Advice Line	<u>531</u>	<u>8,415</u>	<u>8,946</u>

8. AUDITORS' REMUNERATION

	2024 £	2023 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>8,415</u>	<u>7,119</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Reunite did not pay any travel expenses to trustees whilst carrying out duties on behalf of Reunite.

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	193,444	158,369
Social security costs	11,105	8,545
Other pension costs	4,063	3,609
	<u>208,612</u>	<u>170,523</u>

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

	2024	2023
Administration	<u>7</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

Remuneration to key management personnel, including employer's national insurance and pension contributions amounted to £77,859 (2023: £74,200).

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES : 31 MARCH 2023

	Unrestricted fund £	Restricted fund £	Total funds £
INCOMING RESOURCES FROM			
Donations and Grants	164,908	-	164,908
Charitable activities			
Mediation	74,667	-	74,667
Other trading activities	30,276	-	30,276
Investment income	7	-	7
Total	<u>269,858</u>	<u>-</u>	<u>269,858</u>
EXPENDITURE ON			
Charitable activities			
Core and Advice Line	241,126	-	241,126
Mediation	22,739	-	22,739
Total	<u>263,865</u>	<u>-</u>	<u>263,865</u>
NET INCOME	5,993	-	5,993
RECONCILIATION OF FUNDS			
Total funds brought forward	185,166	5,101	190,267
TOTAL FUNDS CARRIED FORWARD	<u>191,159</u>	<u>5,101</u>	<u>196,260</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023 and 31 March 2024	<u>42,886</u>
DEPRECIATION	
At 1 April 2023	35,806
Charge for year	3,755
At 31 March 2024	<u>39,561</u>
NET BOOK VALUE	
At 31 March 2024	<u>3,325</u>
At 31 March 2023	<u>7,080</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	19,150	29,833
Prepayments	7,021	6,760
	<u>26,171</u>	<u>36,593</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Taxation and social security	2,918	2,185
Other creditors	11,952	9,930
	<u>14,870</u>	<u>12,115</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

15. OPERATING LEASES

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	14,000	14,000
Between one and five years	31,500	45,500
	<u>45,500</u>	<u>59,500</u>

16. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	191,159	(33,931)	157,228
Restricted funds			
Prevention guides	5,101	-	5,101
	<u>196,260</u>	<u>(33,931)</u>	<u>162,329</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	274,053	(307,984)	(33,931)
	<u>274,053</u>	<u>(307,984)</u>	<u>(33,931)</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	185,166	5,993	191,159
Restricted funds			
Prevention guides	5,101	-	5,101
TOTAL FUNDS	<u>190,267</u>	<u>5,993</u>	<u>196,260</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	269,858	(263,865)	5,993
TOTAL FUNDS	<u>269,858</u>	<u>(263,865)</u>	<u>5,993</u>

Restricted Funds

Prevention guides

The Law Society, The Leathersellers Company, and The Persula Foundation provided a grant for the charity to produce prevention guides for child abduction in various languages. No costs were incurred in relation to production of these prevention guides during the year.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity has contributed to personal pension schemes in respect of employees. The total contributions paid in the year were £4,063 (2023: £3,609).

At the year end the pension commitment liability was £1,368 (2023: £634).

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOMING RESOURCES		
Donations and Grants		
Donations	3,208	26,408
Grants	201,500	138,500
	<u>204,708</u>	<u>164,908</u>
Other trading activities		
Lawyers Listing	23,162	30,276
Investment income		
Interest receivable - trading	63	7
Charitable activities		
Mediation fees	46,120	74,667
Total incoming resources	<u>274,053</u>	<u>269,858</u>
EXPENDITURE		
Charitable activities		
Wages	193,444	158,369
Social security	11,105	8,545
Pensions	4,063	3,609
Hire of plant and machinery	3,817	2,459
Rent, rates and water	24,411	22,288
Insurance	2,357	3,830
Telephone	14,872	9,490
Postage and stationery	1,445	635
Sundries	7,684	4,923
Travel	10,709	7,727
Subscriptions/memberships	1,670	7,190
Hospitality	-	25
Mediation costs	19,142	22,739
Training	83	-
Computer costs	480	-
Depn of computer equipment	3,756	3,756
	<u>299,038</u>	<u>255,585</u>

This page does not form part of the statutory financial statements

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
Support costs		
Finance		
Bank charges	531	872
Governance costs		
Auditors' remuneration	8,415	7,119
Accountancy and legal fees	-	289
	<u>8,415</u>	<u>7,408</u>
Total resources expended	<u>307,984</u>	<u>263,865</u>
Net (expenditure)/income	<u>(33,931)</u>	<u>5,993</u>

This page does not form part of the statutory financial statements

REUNITE : INTERNATIONAL CHILD ABDUCTION CENTRE

England & Wales - Charity number 1075729

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

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FOR THE YEAR ENDED 31 MARCH 2023**

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REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The charity's objectives are:

(i) To contribute to the protection of the good physical and mental health of parents, guardians, and families whose children have been abducted by a family member or who fear abduction of their children and of children who have been abducted or who fear abduction, and to ensure that the best interests of the child are served;

(ii) To advance public education on the subject of child abduction and to promote or undertake research into this subject and to publish the useful results of such research.

ADVICE LINE SERVICE

Our advice line provides practical advice, information and support in cases of international parental child abduction, prevention of abduction, international contact and cases of permission to relocate. Our team is professional and impartial and will speak with parents who have been accused of abducting a child as well as parents reporting the abduction of their child. By providing such support parents are better equipped to make the best decisions for the future of their children.

In 2022 our advice line handled over 17,000 calls across all case types and received 513 new cases of international parental child abduction. In every case of abduction, the advisors provide ongoing practical information and advice to the parent or family member calling and will remain in contact with them until their case is resolved. We believe that reaching out to parents and calling them is as important as being there to answer the phone when they call us, as a child abduction event can be a difficult, isolating and stressful experience for both parents, especially in cases which take a very long time to resolve.

We ask parents and family members we speak with to complete a satisfaction survey so we can capture their experiences of using our services, and to identify areas of further improvement. We are pleased to report that 85% of those surveyed (which is across all case types) were very satisfied with our advice line service, with a further 13% saying they were satisfied. 99% of respondents believed the advice provided was relevant to their situation and 98% would recommend reunite to anyone else in their situation. This feedback is incredibly encouraging and a testament to the knowledge, experience and hard work of our advice line team.

MEDIATION SERVICE

Our mediation service specialises in international children's cases and provides parents with a safe space, facilitated by our mediators, in which to discuss future arrangements for their children with the aim of coming to an agreement both parents believe is in the best interests of their children. We also advocate globally for the use of mediation in international parental child abduction cases and provide training to mediators overseas.

Brazil: This year we partnered with the FCDO and Brazil Judicial College to provide mediation training for mediators in Brazil to support them in mediating in cases of international parental child abduction. The initial training was delivered in October 2022 and provided Brazilian mediators with an insight into the unique features of mediating in international children's cases and the specific issues that need to be considered and addressed within such mediations.

Italy: We have continued the development of our training programme for Italian mediators, in partnership with Italian lawyers and the Italian Central Authority for the 1980 Hague Convention.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Policy Initiatives

We have a long history of undertaking initiatives and activities, both domestically and overseas, that promote effective remedies towards the prevention of parental child abduction and the prompt return of children after an abduction event. When considering initiatives, we prioritise those countries where we have a significant number of abduction cases or where, historically, there have been difficulties in resolving cases. With 1980 Hague Convention countries, or newly acceded countries, we share our expertise and provide training to facilitate the implementation and operation of the Hague Convention, and to ensure the Convention is operated correctly and consistently. With non-Hague Convention countries, our aim is to promote more effective responses to cases of child abduction and encourage accession to the 1980 Hague Convention.

FCDO and international cooperation: Our cooperation with the FCDO on matters of parental child abduction continued, with meetings to discuss specific issues, jurisdictions and child abduction more generally. Some of these discussions have led to points of action for us, such as the mediation training in Brazil as mentioned above.

Court Interventions: This year we have intervened in several court cases; two in the UK and one overseas. We apply to be joined to these hearings as neutral interveners, not on the side of a particular party, with the intention that our submissions will help judges to make decisions that are consistent with national and international norms in such cases. Each of these cases raises a point of law or practice that could benefit from further clarification by senior judges so that it can be applied more reliably by judges in lower courts.

In September 2022 we intervened in the case of B (Children) (Abduction-Consent-Oral Evidence) (Article 13(B))[2022] EWCA Civ 1171, which was being heard in the Court of Appeal. The main issue our intervention addressed was the use of oral evidence in 1980 Hague abduction cases, especially when the respondent is arguing that they had the necessary consent to move the children. This is an important issue as a balance needs to be struck between the court having the necessary evidence to decide fairly and the summary nature of Hague return proceedings.

We have also applied for permission to intervene in an upcoming Court of Appeal case which will consider a number of issues relating to children of a civil partnership where the children are now living in a country in the Middle East. One of the issues our submission will address is whether the English courts had jurisdiction over the children as the children were no longer habitually resident in this jurisdiction.

We were also accepted as a neutral intervener in the Inter-American court of Human Rights case of Cordoba & Others v Paraguay, which will be examining the application of the 1980 Hague Convention in Paraguay. Through our intervention we hope to encourage the consistent interpretation of the Hague Convention in South America and the management of such cases, with an emphasis on the summary nature of 1980 Hague Convention proceedings.

FINANCIAL REVIEW

Financial position

Core income for the financial year was £16,348 above (2022: £74,961 above) budget and core expenditure was £12,890 above (2022: £1,744 below) budget. The net result was an increase of £8,528 above (2022: £76,705 above) budget in unrestricted funds for the year. At the end of the year £191,159 (2022: £185,166) was carried forward in unrestricted funds and £5,101 (2022: £5,101) in restricted funds.

Principal funding sources

The principal funding sources, aside from subscriptions to the Lawyers Listing, were government departments and income from the mediation service under our legal aid franchise.

Investment policy and objectives

Although under the Declaration of Trust the Trustees have the power to invest such part of the trust fund as is not immediately required for the charity's objects, most of the charity's funds are spent in the short term so there are few funds for long term investment. The small amount that is available is retained within a higher interest paying bank account.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of the unrestricted resources expended, which equates to between £78,000 and £156,000 in general funds. As at 31st March 2023, these funds totalled £184,079 (2022: £174,330) and therefore exceed the target level.

FUTURE PLANS

Key objectives over the coming months will be to develop our research capacity, most likely by working in partnership with experienced researchers. There are many unanswered questions around parental child abduction and the international movement of children, such as the long-term outcomes and effects, which we are in a unique position to investigate. We also wish to further develop our mediation training, a process we have already started with Brazil and Italy as mentioned above.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Reunite International Child Abduction Centre is an unincorporated association registered with the Charity Commission No. 1075729. The charity is governed by its Declaration of Trust dated 18th January 1999 which established the objects and powers of the charity.

Charity constitution

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Reunite is managed by a Board of Trustees which is responsible for the strategic direction, development and work of the charity, the allocation of funding, and compliance with the relevant statutes and Charity Commission guidance. The charity's Declaration of Trust states that there should be at least three Trustees.

When selecting persons to be appointed as Trustees, the Board of Trustees consider the needs of the organisation and also the issues of diversity, skills, and availability of individuals, and take into account the benefits of appointing a person who is able, by virtue of his or her personal or professional qualifications, to make a contribution to the pursuit of the objects or the management of the charity.

All Trustees are appointed by a resolution of the Trustees passed at a special meeting. No person is entitled to act as a Trustee until after signing in the minute book of the Trustees a declaration of acceptance and willingness to act in the interests of the charity. There is no limit on the period of time which an individual can serve as a Trustee of the charity.

Organisational structure

The charity is managed by a Board of Trustees who hold at least four ordinary meetings in each year. Under the Declaration of Trust there must be at least three Trustees sitting on the Board and there is no upper limit to the number of Trustees who are eligible to sit on the Board. The Board of Trustees includes persons from the legal, child welfare and mediation professions, and the voluntary sector.

While the Board of Trustees are responsible for strategy and policy, the day-to-day management and administration of core and project activities is delegated to Reunite's full time Chief Executive Officer (CEO). All core and project functions are supervised and monitored by the Board through regular Board meetings which the CEO also attends. Policy decisions are debated and approved at Board meetings in conjunction with the CEO, and the Chair of the Board and the CEO discuss more routine matters on an informal basis during the intervening period.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Prospective Trustees are, in the main, already familiar with the practical work of the charity but are encouraged to attend a Board Meeting prior to accepting the role of Trustee to gain an understanding of the role and responsibilities and learn more about the work of the charity. To assist in the decision-making process, a prospective Trustee is also provided with minutes of previous Board Meetings, a copy of the Declaration of Trust, and recent financial accounts.

Related parties

In so far as it is complimentary to the charity's objects, the charity is guided by both national and international policies and legal frameworks.

Reunite has a close working relationship with the Foreign, Commonwealth and Development Office (FCDO) and the Ministry of Justice (MoJ) and is a founder member of the Child Abduction Co-ordinating Group. This Group was established in 1994 and brings together representatives from government departments and other statutory and voluntary organisations.

Risk management

The Board of Trustees are aware of their responsibility to identify, manage and monitor major risks to which the charity may be exposed, and which may impact the charity, including but not limited to risk around funding, technology, reputation, and organisational capacity. To ensure that current risks are fully considered and discussed, the Board has recently undertaken a full risk review and maintains the risk register as a standing item on the agenda at all Board Meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1075729

Principal address

6 De Montfort Street
Leicestershire
LE1 7GA

Trustees

Ms H Harvey
Ms M Faruqi
Ms A Lake- Carroll (Chair)
Mr J Mellor
Ms M Chaudhry

Ms A Shalaby is the Charity's Chief Executive Officer.

Auditors

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-Operative Bank
62 Southampton Row
London
WC18 4ND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 11 January 2024 and signed on its behalf by:

Ms A Lake- Carroll - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

Opinion

We have audited the financial statements of Reunite International Child Abduction Centre (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year 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 Charities Act 2011.

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 charity 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 charity'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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISA's (UK).

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

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and sector in which it operates through our general commercial experience and existing knowledge of the charitable sector. We determined that the following laws and regulations were most significant: Charities SORP (FRS 102) and the relevant tax compliance regulations in the UK. In addition, we concluded that there are certain laws and regulations that may have an effect in the determination of the amounts and disclosures in the financial statements such as health and safety and employee related matters.

We enquired of management concerning the charity's policies and procedures relating to:

- the identification and compliance with laws and regulations
- the detection and response to the risks of fraud
- the internal controls inherent within the charity to mitigate fraud risk and non-compliance to laws and regulations.

We enquired of management, whether they were aware of any instance of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.

We communicated relevant laws and regulations and potential areas of fraud to all audit team members including the potential for fraud in revenue recognition through the manipulation of costs incurred on contracts. We remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We have determined that the principal risk areas where material irregularities could occur were related to posting manual journal entries to manipulate financial performance, revenue recognition and significant one-off or unusual transactions.

Our audit procedures were designed to respond in particular to these identified risks (including non compliance with laws and regulations and fraud).

Our audit procedures included but were not limited to:

- A review of a sample of grants received in the year to ensure they were correctly recorded in revenue and correctly recognised in line with the conditions attached to each grant.
- A review of a sample of mediation fees received in the year to ensure they were correctly recorded in revenue and correctly recognised.
- A review of a sample of legal aid claims either side of the year end to ensure that they were correctly recorded in revenue and that cut off principles had been correctly applied.
- A review of laws and regulations the company is subject to, followed by compliance checks and discussion with management to ensure no instances of non compliance.
- Identifying and testing journal entries, on a sample basis, to review for potential management bias or manipulation of revenue recognition.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

We did not identify any matters during the course of our work that indicated non-compliance with laws and regulations or relating to fraud.

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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

24 January 2024

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOMING RESOURCES FROM					
Donations and Grants	2	164,908	-	164,908	207,081
Charitable activities					
Mediation	5	74,667	-	74,667	70,798
Other trading activities	3	30,276	-	30,276	30,363
Investment income	4	7	-	7	2
Total		269,858	-	269,858	308,244
EXPENDITURE ON					
Charitable activities					
Core and Advice Line	6	241,126	-	241,126	228,455
Mediation		22,739	-	22,739	16,815
Total		263,865	-	263,865	245,270
NET INCOME		5,993	-	5,993	62,974
RECONCILIATION OF FUNDS					
Total funds brought forward		185,166	5,101	190,267	127,293
TOTAL FUNDS CARRIED FORWARD		191,159	5,101	196,260	190,267

The notes form part of these financial statements

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	7,080	-	7,080	10,836
CURRENT ASSETS					
Debtors	13	36,593	-	36,593	27,967
Cash at bank and in hand		159,601	5,101	164,702	172,269
		<u>196,194</u>	<u>5,101</u>	<u>201,295</u>	<u>200,236</u>
CREDITORS					
Amounts falling due within one year	14	(12,115)	-	(12,115)	(20,805)
NET CURRENT ASSETS		<u>184,079</u>	<u>5,101</u>	<u>189,180</u>	<u>179,431</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>191,159</u>	<u>5,101</u>	<u>196,260</u>	<u>190,267</u>
NET ASSETS		<u>191,159</u>	<u>5,101</u>	<u>196,260</u>	<u>190,267</u>
FUNDS					
Unrestricted funds	16			191,159	185,166
Restricted funds				5,101	5,101
TOTAL FUNDS				<u>196,260</u>	<u>190,267</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 January 2024 and were signed on its behalf by:

Ms A Lake- Carroll - Trustee

Ms H Harvey - Trustee

The notes form part of these financial statements

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

The following specific policies are applied to particular categories of income:

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Government Grants are credited in the period to which it relates and is included as part of income.

Parent income in relation to mediation services is included on an accruals basis based on date of mediation service provided.

Legal aid payments in relation to mediation services is included on an accruals basis based on when the mediation case ends and legal aid is claimed on the submission form submitted to the Legal Aid Agency.

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 cost 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.

Computer equipment - 25% on cost

Fixed assets are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable or as otherwise required by relevant accounting standards.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Shortfalls between the carrying value of fixed assets and their recoverable amounts, being the higher of fair value less costs to sell and value-in-use, are recognised as impairment losses. Impairments of revalued assets are treated as a revaluation decrease. All other impairment losses are recognised in the income statement.

Taxation

The charity is exempt from 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.

Hire purchase and 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 charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND GRANTS

	2023	2022
	£	£
Donations	26,408	9,581
Grants	138,500	197,500
	164,908	207,081

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

	2023	2022
	£	£
Ministry of Justice	88,500	147,500
Foreign Commonwealth Office	50,000	50,000
	138,500	197,500

The Foreign Commonwealth Office grant is to support the charities activities in aiding and providing support relating to international parental child abduction, the creation of prevention guides in multiple languages and increasing awareness in methods of preventions.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. DONATIONS AND GRANTS - continued

The Ministry of Justice grant is to support the telephone advice line the charity operates to provide expert advice on action to prevent international child abduction and promote the return of abducted children.

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Lawyers Listing	30,276	30,363

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	7	2

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Mediation fees	74,667	70,798

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Core and Advice Line	232,846	8,280	241,126
Mediation	22,739	-	22,739
	255,585	8,280	263,865

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Core and Advice Line	872	7,408	8,280

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. AUDITORS' REMUNERATION

	2023	2022
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>7,119</u>	<u>5,668</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Reunite did not pay any travel expenses to trustees whilst carrying out duties on behalf of Reunite.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	158,369	151,672
Social security costs	8,545	6,469
Other pension costs	3,609	3,536
	<u>170,523</u>	<u>161,677</u>

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

	2023	2022
Administration	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

Remuneration to key management personnel, including employer's national insurance and pension contributions amounted to £74,200 (2022: £67,269).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES : 31 MARCH 2022

	Unrestricted fund £	Restricted fund £	Total funds £
INCOMING RESOURCES FROM			
Donations and Grants	207,081	-	207,081
Charitable activities			
Mediation	70,798	-	70,798
Other trading activities	30,363	-	30,363
Investment income	<u>2</u>	<u>-</u>	<u>2</u>
Total	<u>308,244</u>	<u>-</u>	<u>308,244</u>

EXPENDITURE ON

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES : 31 MARCH 2022 - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Core and Advice Line	228,455	-	228,455
Mediation	16,815	-	16,815
Total	<u>245,270</u>	<u>-</u>	<u>245,270</u>
 NET INCOME	 62,974	 -	 62,974
 RECONCILIATION OF FUNDS			
Total funds brought forward	122,192	5,101	127,293
 TOTAL FUNDS CARRIED FORWARD	 <u>185,166</u>	 <u>5,101</u>	 <u>190,267</u>

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022 and 31 March 2023	<u>42,886</u>
DEPRECIATION	
At 1 April 2022	32,050
Charge for year	3,756
At 31 March 2023	<u>35,806</u>
NET BOOK VALUE	
At 31 March 2023	<u>7,080</u>
At 31 March 2022	<u>10,836</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	29,833	17,526
Prepayments	6,760	10,441
	<u>36,593</u>	<u>27,967</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	2,185	2,185
Other creditors	9,930	18,620
	<u>12,115</u>	<u>20,805</u>

15. OPERATING LEASES

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	14,000	3,500
Between one and five years	45,500	-
	<u>59,500</u>	<u>3,500</u>

16. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	185,166	5,993	191,159
Restricted funds			
Prevention guides	5,101	-	5,101
	<u>190,267</u>	<u>5,993</u>	<u>196,260</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	269,858	(263,865)	5,993
TOTAL FUNDS	<u>269,858</u>	<u>(263,865)</u>	<u>5,993</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	122,192	62,974	185,166
Restricted funds			
Prevention guides	5,101	-	5,101
TOTAL FUNDS	<u>127,293</u>	<u>62,974</u>	<u>190,267</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	308,244	(245,270)	62,974
TOTAL FUNDS	<u>308,244</u>	<u>(245,270)</u>	<u>62,974</u>

Restricted Funds

Prevention guides

The Law Society, The Leathersellers Company, and The Persula Foundation provided a grant for the charity to produce prevention guides for child abduction in various languages. No costs were incurred in relation to production of these prevention guides during the year.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity has contributed to personal pension schemes in respect of employees. The total contributions paid in the year were £3,609 (2022: £3,536).

At the year end the pension commitment liability was £634 (2022: £377).

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

REUNITE : INTERNATIONAL CHILD ABDUCTION CENTRE

England & Wales - Charity number 1075729

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

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FOR THE YEAR ENDED 31 MARCH 2022**

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REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provision of 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 (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The charity's objectives are:

- (i) To contribute to the protection of the good physical and mental health of parents, guardians, and families whose children have been abducted by a family member or who fear abduction of their children and of children who have been abducted or who fear abduction, and to ensure that the best interests of the child are served;
- (ii) To advance public education on the subject of child abduction and to promote or undertake research into this subject and to publish the useful results of such research.

Governing Document

ADVICE LINE SERVICE

Our advice line team remains committed to delivering a high quality, confidential and impartial service to parents and families involved in international children's cases. As well as abduction cases, the team supports parents in cases of the prevention of abduction, contact across international borders, and international relocation.

Translation of Prevention Guides: One of the aims of the advice line service is to ensure that parents are able to access prevention advice to minimise the risk of their children being abducted. We are grateful to the FCDO for providing funding to translate the Prevention Guide for England and Wales into Urdu, Gujarati and Arabic, and these Guides are now available to download for free from our website.

MEDIATION SERVICE

Our specialist mediation service provides parents with a genuine alternative to the court process and, as an organisation, we champion and support the development of mediation in overseas jurisdictions.

Mediation Voucher Scheme: We participated in the Ministry of Justice's mediation voucher scheme, which enables parents who are not entitled to legal aid to apply for some of the cost of mediation to be covered by the government. This scheme enables mediation to be a more ascertainable option for some parents and has been utilised in all case types.

Although we hold a legal aid franchise, we undertake many mediations on a pro bono basis for those parents who do not qualify for legal aid and do not have the financial means to pay for mediation, especially in out-going abduction cases. We consider this a crucial part of our role to help parents resolve their cases outside of the court, or where there is no effective court process overseas.

Spain & Italy: We have continued to work with mediators in Spain and Italy to develop a training programme for family mediators in both countries focusing on mediating in international child abduction cases. Within this work, we have produced a video to be shared with mediators to highlight how valuable mediation can be for parents in international cases.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Policy Initiatives

We have a long history of undertaking initiatives and activities, both domestically and overseas, that promote effective remedies towards the prevention of parental child abduction and the prompt return of children after an abduction event. When considering initiatives, we prioritise those countries where we have a significant number of abduction cases or where, historically, there have been difficulties in resolving cases. With 1980 Hague Convention countries, or newly acceded countries, we share our expertise and provide training to facilitate the implementation and operation of the Hague Convention, and to ensure the Convention is operated correctly and consistently. With non-Hague Convention countries, our aim is to promote more effective responses to cases of child abduction and encourage accession to the 1980 Hague Convention.

Meetings with Embassies: In this financial year we have met with the Embassies of Colombia and Nigeria to discuss issues around child abduction and what can be done to minimise the risk of children being removed to or from the UK.

FCDO and international cooperation: We have continued to work closely with the FCDO on child abduction generally and in relation to specific countries. Meetings with consular teams across the globe enable us to share experiences and ideas, with a view to identifying discrete pieces of work that could be undertaken to improve the operation of the 1980 Hague Convention or strengthen the pathway for parents to follow to seek the return of their children from non-Hague Convention countries.

Training/Seminars: In this financial year we have been pleased to be involved in a number of seminars and training sessions to increase knowledge on issues around the international movement of children. In July 2021 we hosted an online seminar with the office of Stephen Timms MP on international parental child abduction. The target audience was MP caseworkers, and the seminar provided a basic overview of the options available to parents if their child has been abducted or they are concerned about the risk of abduction. Thirty-four caseworkers participated in the session, which has better equipped them to advise and support their constituents.

We also participated in a conference organised by the Polish NGO ITAKA. We delivered a presentation outlining how abduction cases are managed by the courts of England and Wales, as well as discussing our work and how we support parents both in the UK and overseas.

FINANCIAL REVIEW

Financial position

Core income for the financial year was £74,961 above (2021: £9,807 below) budget and core expenditure was £1,744 below (2021: £19,971 above) budget. The net result was an increase of £76,705 above (2021: £29,778 below) budget in unrestricted funds for the year. At the end of the year £185,166 (2021: £122,192) was carried forward in unrestricted funds and £5,101 (2021: £5,101) in restricted funds.

Principal funding sources

The principal funding sources, aside from subscriptions to the Lawyers Listing, were government departments and income from the mediation service under our legal aid franchise.

Investment policy and objectives

Although under the Declaration of Trust the Trustees have the power to invest such part of the trust fund as is not immediately required for the charity's objects, most of the charity's funds are spent in the short term so there are few funds for long term investment. The small amount that is available is retained within a higher interest paying bank account.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of the unrestricted resources expended, which equates to between £60,000 and £120,000 in general funds. As at 31st March 2022, these funds totalled £174,330 (2021: £112,292) and therefore exceed the target level.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FUTURE PLANS

Key objectives over the coming months will be to reintroduce our in-person parent support groups, recruit and develop new members of staff on the advice line and within the mediation service, and further develop our training programme for mediation in international children's cases.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Reunite International Child Abduction Centre is an unincorporated association registered with the Charity Commission No. 1075729. The charity is governed by its Declaration of Trust dated 18th January 1999 which established the objects and powers of the charity.

Charity constitution

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Reunite is managed by a Board of Trustees which is responsible for the strategic direction, development and work of the charity, the allocation of funding, and compliance with the relevant statutes and Charity Commission guidance. The charity's Declaration of Trust states that there should be at least three Trustees.

When selecting persons to be appointed as Trustees, the Board of Trustees consider the needs of the organisation and also the issues of diversity, skills, and availability of individuals, and take into account the benefits of appointing a person who is able, by virtue of his or her personal or professional qualifications, to make a contribution to the pursuit of the objects or the management of the charity.

All Trustees are appointed by a resolution of the Trustees passed at a special meeting. No person is entitled to act as a Trustee until after signing in the minute book of the Trustees a declaration of acceptance and willingness to act in the interests of the charity. There is no limit on the period of time which an individual can serve as a Trustee of the charity.

Organisational structure

The charity is managed by a Board of Trustees who hold at least four ordinary meetings in each year. Under the Declaration of Trust there must be at least three Trustees sitting on the Board and there is no upper limit to the number of Trustees who are eligible to sit on the Board. The Board of Trustees includes persons from the legal, child welfare and mediation professions, and the voluntary sector.

While the Board of Trustees are responsible for strategy and policy, the day-to-day management and administration of core and project activities is delegated to reunite's full time Chief Executive Officer (CEO). All core and project functions are supervised and monitored by the Board through regular Board meetings which the CEO also attends. Policy decisions are debated and approved at Board meetings in conjunction with the CEO, and the Chair of the Board and the CEO discuss more routine matters on an informal basis during the intervening period.

Induction and training of new trustees

Prospective Trustees are, in the main, already familiar with the practical work of the charity but are encouraged to attend a Board Meeting prior to accepting the role of Trustee to gain an understanding of the role and responsibilities and learn more about the work of the charity. To assist in the decision-making process, a prospective Trustee is also provided with minutes of previous Board Meetings, a copy of the Declaration of Trust, and recent financial accounts.

Related parties

In so far as it is complimentary to the charity's objects, the charity is guided by both national and international policies and legal frameworks.

Reunite has a close working relationship with the Foreign, Commonwealth and Development Office and the Ministry of Justice and is a founder member of the Child Abduction Co-ordinating Group. This Group was established in 1994 and brings together representatives from government departments and other statutory and voluntary organisations.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Board of Trustees are aware of their responsibility to identify, manage and monitor major risks to which the charity may be exposed, and which may impact the charity, including but not limited to risk around funding, technology, reputation, and organisational capacity. To ensure that current risks are fully considered and discussed, the Board has recently undertaken a full risk review and maintains the risk register as a standing item on the agenda at all Board Meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1075729

Principal address

6 De Montfort Street
Leicestershire
LE1 7GA

Trustees

Ms H Harvey
Ms M Faruqi
Ms A Lake- Carroll (Chair)
Mr J Mellor
Ms M Chaudhry

Ms A Shalaby is the Charity's Chief Executive Officer.

Auditors

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

Bankers

The Co-Operative Bank
62 Southampton Row
London
WC18 4ND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 15 December 2022 and signed on its behalf by:

Ms A Lake- Carroll - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

Opinion

We have audited the financial statements of Reunite International Child Abduction Centre (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet 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 charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year 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 Charities Act 2011.

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 charity 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 charity'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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISA's (UK).

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

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and sector in which it operates through our general commercial experience and existing knowledge of the charitable sector. We determined that the following laws and regulations were most significant: Charities SORP (FRS 102) and the relevant tax compliance regulations in the UK. In addition, we concluded that there are certain laws and regulations that may have an effect in the determination of the amounts and disclosures in the financial statements such as health and safety and employee related matters.

We enquired of management concerning the company's policies and procedures relating to:

- the identification and compliance with laws and regulations
- the detection and response to the risks of fraud
- the internal controls inherent within the charity to mitigate fraud risk and non-compliance to laws and regulations.

We enquired of management, whether they were aware of any instance of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.

We communicated relevant laws and regulations and potential areas of fraud to all audit team members including the potential for fraud in revenue recognition through the manipulation of costs incurred on contracts. We remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We have determined that the principal risk areas where material irregularities could occur were related to posting manual journal entries to manipulate financial performance, revenue recognition and significant one-off or unusual transactions.

Our audit procedures were designed to respond in particular to these identified risks (including non compliance with laws and regulations and fraud).

Our audit procedures included but were not limited to:

- A review of a sample of grants received in the year to ensure they were correctly recorded in revenue and correctly recognised in line with the conditions attached to each grant.
- A review of a sample of mediation fees received in the year to ensure they were correctly recorded in revenue and correctly recognised.
- A review of a sample of legal aid claims either side of the year end to ensure that they were correctly recorded in revenue and that cut off principles had been correctly applied.
- A review of laws and regulations the company is subject to, followed by compliance checks and discussion with management to ensure no instances of non compliance.
- Identifying and testing journal entries, on a sample basis, to review for potential management bias or manipulation of revenue recognition.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

We did not identify any matters during the course of our work that indicated non-compliance with laws and regulations or relating to fraud.

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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

25 January 2023

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOMING RESOURCES FROM					
Donations and Grants	2	207,081	-	207,081	143,756
Charitable activities					
Mediation	5	70,798	-	70,798	63,992
Other trading activities	3	30,363	-	30,363	23,836
Investment income	4	2	-	2	19
Total		308,244	-	308,244	231,603
EXPENDITURE ON					
Charitable activities					
Core and Advice Line	6	228,455	-	228,455	205,674
Mediation		16,815	-	16,815	17,342
Total		245,270	-	245,270	223,016
NET INCOME		62,974	-	62,974	8,587
RECONCILIATION OF FUNDS					
Total funds brought forward		122,192	5,101	127,293	118,706
TOTAL FUNDS CARRIED FORWARD		185,166	5,101	190,267	127,293

The notes form part of these financial statements

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	10,836	-	10,836	9,900
CURRENT ASSETS					
Debtors	13	27,967	-	27,967	29,332
Cash at bank and in hand		167,168	5,101	172,269	104,146
		<u>195,135</u>	<u>5,101</u>	<u>200,236</u>	<u>133,478</u>
CREDITORS					
Amounts falling due within one year	14	(20,805)	-	(20,805)	(16,085)
NET CURRENT ASSETS					
		<u>174,330</u>	<u>5,101</u>	<u>179,431</u>	<u>117,393</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>185,166</u>	<u>5,101</u>	<u>190,267</u>	<u>127,293</u>
NET ASSETS					
		<u>185,166</u>	<u>5,101</u>	<u>190,267</u>	<u>127,293</u>
FUNDS					
Unrestricted funds	16			185,166	122,192
Restricted funds				5,101	5,101
TOTAL FUNDS					
				<u>190,267</u>	<u>127,293</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2022 and were signed on its behalf by:

Ms A Lake- Carroll - Trustee

Ms H Harvey - Trustee

The notes form part of these financial statements

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

The following specific policies are applied to particular categories of income:

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Government Grants are credited in the period to which it relates and is included as part of income.

Parent income in relation to mediation services is included on an accruals basis based on date of mediation service provided.

Legal aid payments in relation to mediation services is included on an accruals basis based on when the mediation case ends and legal aid is claimed on the submission form submitted to the Legal Aid Agency.

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 cost 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.

Computer equipment - 25% on cost

Fixed assets are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable or as otherwise required by relevant accounting standards.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Shortfalls between the carrying value of fixed assets and their recoverable amounts, being the higher of fair value less costs to sell and value-in-use, are recognised as impairment losses. Impairments of revalued assets are treated as a revaluation decrease. All other impairment losses are recognised in the income statement.

Taxation

The charity is exempt from 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.

Hire purchase and 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 charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND GRANTS

	2022	2021
	£	£
Donations	9,581	5,256
Grants	197,500	138,500
	<u>207,081</u>	<u>143,756</u>

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

	2022	2021
	£	£
Ministry of Justice	147,500	88,500
Foreign Commonwealth Office	50,000	50,000
	<u>197,500</u>	<u>138,500</u>

The Foreign Commonwealth Office grant is to support the charities activities in aiding and providing support relating to international parental child abduction, the creation of prevention guides in multiple languages and increasing awareness in methods of preventions.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. DONATIONS AND GRANTS - continued

The Ministry of Justice grant is to support the telephone advice line the charity operates to provide expert advice on action to prevent international child abduction and promote the return of abducted children.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Lawyers Listing	30,363	23,836

4. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	2	19

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Mediation fees	70,798	63,992

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Core and Advice Line	220,335	8,120	228,455
Mediation	16,815	-	16,815
	237,150	8,120	245,270

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Core and Advice Line	1,152	6,968	8,120

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. AUDITORS' REMUNERATION

	2022	2021
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>5,668</u>	<u>5,400</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Reunite did not pay any travel expenses to trustees whilst carrying out duties on behalf of Reunite.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	151,672	136,131
Social security costs	6,469	8,071
Other pension costs	3,536	3,618
	<u>161,677</u>	<u>147,820</u>

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

	2022	2021
Administration	<u>6</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

Remuneration to key management personnel, including employer's national insurance and pension contributions amounted to £67,269 (2021: £68,671).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES : 31 MARCH 2021

	Unrestricted fund £	Restricted fund £	Total funds £
INCOMING RESOURCES FROM			
Donations and Grants	143,756	-	143,756
Charitable activities			
Mediation	63,992	-	63,992
Other trading activities	23,836	-	23,836
Investment income	19	-	19
Total	<u>231,603</u>	<u>-</u>	<u>231,603</u>

EXPENDITURE ON

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES : 31 MARCH 2021 - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Core and Advice Line	205,674	-	205,674
Mediation	17,342	-	17,342
Total	<u>223,016</u>	<u>-</u>	<u>223,016</u>
NET INCOME	8,587	-	8,587
RECONCILIATION OF FUNDS			
Total funds brought forward	113,605	5,101	118,706
TOTAL FUNDS CARRIED FORWARD	<u><u>122,192</u></u>	<u><u>5,101</u></u>	<u><u>127,293</u></u>

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2021	38,194
Additions	4,692
At 31 March 2022	<u>42,886</u>
DEPRECIATION	
At 1 April 2021	28,294
Charge for year	3,756
At 31 March 2022	<u>32,050</u>
NET BOOK VALUE	
At 31 March 2022	<u><u>10,836</u></u>
At 31 March 2021	<u><u>9,900</u></u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Other debtors		17,526	21,603
Prepayments		10,441	7,729
		<u>27,967</u>	<u>29,332</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Taxation and social security		2,185	2,449
Other creditors		18,620	13,636
		<u>20,805</u>	<u>16,085</u>
15. OPERATING LEASES			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		2022	2021
		£	£
Within one year		3,500	13,875
Between one and five years		-	3,500
		<u>3,500</u>	<u>17,375</u>
16. MOVEMENT IN FUNDS			
		Net	At
	At 1.4.21	movement	31.3.22
	£	in funds	£
Unrestricted funds			
General fund	122,192	62,974	185,166
Restricted funds			
Prevention guides	5,101	-	5,101
TOTAL FUNDS	<u>127,293</u>	<u>62,974</u>	<u>190,267</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	308,244	(245,270)	62,974
TOTAL FUNDS	<u>308,244</u>	<u>(245,270)</u>	<u>62,974</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	113,605	8,587	122,192
Restricted funds			
Prevention guides	5,101	-	5,101
TOTAL FUNDS	<u>118,706</u>	<u>8,587</u>	<u>127,293</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	231,603	(223,016)	8,587
TOTAL FUNDS	<u>231,603</u>	<u>(223,016)</u>	<u>8,587</u>

Restricted Funds

Prevention guides

The Law Society, The Leathersellers Company, and The Persula Foundation provided a grant for the charity to produce prevention guides for child abduction in various languages. No costs were incurred in relation to production of these prevention guides during the year.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity has contributed to personal pension schemes in respect of employees. The total contributions paid in the year were £3,536 (2021: £3,618).

At the year end the pension commitment liability was £377 (2021: £436).

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

REUNITE : INTERNATIONAL CHILD ABDUCTION CENTRE

England & Wales - Charity number 1075729

Accounts

REGISTERED CHARITY NUMBER: 1075729

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

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FOR THE YEAR ENDED 31 MARCH 2021**

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Detailed Statement of Financial Activities	23 to 24

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provision of 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 (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The charity's objectives are:

- (i) To contribute to the protection of the good physical and mental health of parents, guardians, and families whose children have been abducted by a family member or who fear abduction of their children and of children who have been abducted or who fear abduction, and to ensure that the best interests of the child are served;
- (ii) To advance public education on the subject of child abduction and to promote or undertake research into this subject and to publish the useful results of such research.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Governing Document

ADVICE LINE SERVICE

As an organisation, our ethos is to provide child-centric, non-judgemental support to parents and families across the world. Our primary focus is on the children involved in such cases and we work to improve their situations by providing advice, information, support and mediation to their parents so parents can make informed decisions that lead to the resolution of cases in the best interests of their children. Our advice line team remains committed to delivering a high quality, confidential and impartial service to those parents and families involved in international children's cases. As well as abduction cases, the team supports parents in cases of the prevention of abduction, contact across international borders, and international relocation.

Unsurprisingly, the global pandemic had an impact on the number and types of cases that were reported to us and, with strong restrictions on international travel, we naturally saw a decrease in the number of abduction and prevention cases reported. Throughout the national and local lock-downs caused by Covid-19, our office and advice line remained open and our team ensured we were able to continue to support and advise parents. We did note that the average length of calls increased substantially as parents' mental well-being was impacted by the isolation caused by Covid-19, and the loss of other support systems or coping mechanisms, and not knowing where their children were or whether they were safe.

Prevention Guides: The work of our advice line is supplemented by a number of resources that we produce and regularly review so that parents and professionals have ready access to crucial information in a format this is easy to refer to and understand. Such resources include our Child Abduction Prevention Guides that can be downloaded for free from our website. The Guides offer a list of possible warning signs that may indicate that a parent is considering abducting their child and contains a number of preventative steps a parent can take if they are concerned that their child is at risk of abduction. We completed the translation of our Prevention Guide for England and Wales into Spanish, and also launched our revised Prevention Guide for Northern Ireland to ensure the information in the Guide is accurate and as specific as possible to maximise its usefulness for parents dealing with the systems in Northern Ireland. These Guides join our four other Guides on our website and complete the set of mainland UK jurisdictions.

Parent Group Meetings: Due to the pandemic and restrictions on groups meeting, we were unable to host any Parent Group Meetings during the year but will reintroduce small group meetings when government guidance allows and we believe it is safe and responsible to do so.

Website: After months of planning and work, we launched our new website in August. Our aim with the new site is for it to be more engaging and user-friendly for parents and family members looking for advice and support. We have included new sections providing overarching general advice on our core areas of work; abduction, prevention, contact and relocation, as well as introducing a section for parents and children to share their experiences.

MEDIATION SERVICE

Our mediation service provides parents with a genuine alternative to the court process and, as an organisation, we champion and support the development of mediation in overseas jurisdictions. We continued to mediate in incoming cases under the 1980 Hague Convention through our court endorsed Child Abduction Mediation Scheme, which continued to operate remotely throughout the pandemic. Although we hold a legal aid franchise, we do undertake many mediations on a pro bono basis, especially in out-going abduction cases, for those parents who do not qualify for legal aid but do not have the financial means to pay for mediation. We consider this a crucial part of our role to assist parents in resolving their cases outside of the court-room, or where there is no effective court process overseas.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Policy Initiatives

We have a long history of undertaking initiatives and activities, both domestically and overseas, that promote effective remedies towards the prevention of parental child abduction and the prompt return of children after an abduction event. When considering initiatives, we prioritise those countries where we have a significant number of abduction cases or where, historically, there have been difficulties in resolving cases. With 1980 Hague Convention countries, or newly acceded countries, we share our expertise and provide training to facilitate the implementation and operation of the Hague Convention, and to ensure the Convention is operated correctly and consistently. With non-Hague Convention countries, our aim is to promote more effective responses to cases of child abduction and encourage accession to the 1980 Hague Convention.

As our focus throughout the pandemic has been to ensure that parents have been able to access advice and support through our advice line, we have not undertaken or delivered as much policy work as usual during this period. As the global situation returns closer to normal, we hope to reallocate more of our time to push forward with policy projects. The following is a selection of initiatives undertaken in recent times:

Poland: At the request of the FCDO, we participated in a virtual roundtable meeting with UK and Polish representatives. Poland remains our highest destination country for children abducted from the UK, and returns under the 1980 Hague Convention have traditionally been challenging, so the aim of the roundtable was to promote positive UK-Poland dialogue and cooperation on resolving these cases.

Mediation Partnerships: At the request of the Hague Permanent Bureau in Buenos Aires, we participated in an online discussion with mediators in Argentina who are in the planning stage of introducing a mediation pilot scheme for 1980 Hague cases. We have also continued to assist the HCCH and the Panamanian government with the introduction of a mediation scheme in Panama.

We continue to collaborate with mediators in Spain and Italy to develop a training model to provide such necessary training. The introduction of such a model will enable us to offer a mediation service in outgoing cases where the model of mediation could include mediators of different nationalities.

Media: We responded to a number of media requests from local, national and international media to help raise the profile of international parental child abduction. We have responded to journalists from the New York Times and El Pais amongst others, have recorded an interview for BBC Points West, and participated in a live interview on the BBC News Channel.

Court Intervention: In *Re G*, the Court of Appeal were considering how refugee asylum law impacts on cases of parental child abduction, specifically with regard to the operation of the 1980 Hague Convention. We were granted permission to submit a brief as a neutral intervener, something we were eager to do due to the potential impact of the decision on future child abduction cases into England and Wales. The case was further appealed and heard by the Supreme Court and, again, we were represented in this hearing as intervenors.

FINANCIAL REVIEW

Financial position

Core income for the financial year was £9,807 below (2020: £37,927 above) budget and core expenditure was £19,971 below (2020: £24,207 above) budget. The net result was an increase of £10,164 (2020: £13,720) above budget in unrestricted funds for the year. At the end of the year £122,192 (2020: £113,605) was carried forward in unrestricted funds and £5,101 (2020: £5,101) in restricted funds.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Principal funding sources

The principal funding sources, aside from subscriptions to the Lawyers Listing, were government departments and income from the mediation service.

Investment policy and objectives

Although under the Declaration of Trust the Trustees have the power to invest such part of the trust fund as is not immediately required for the charity's objects, most of the charity's funds are spent in the short term so there are few funds for long term investment. The small amount that is available is retained within a higher interest paying bank account.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of the unrestricted resources expended, which equates to between £60,000 and £120,000 in general funds. As at 31st March 2021, these funds totalled £117,393 (2020: £114,405) and therefore fall within the target level.

FUTURE PLANS

Key objectives over the coming months will be to further develop our website and to replace our telephone system to ensure continuity of service as the sector moves from ISDN to internet-based platforms.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Reunite International Child Abduction Centre is an unincorporated association registered with the Charity Commission No. 1075729. The charity is governed by its Declaration of Trust dated 18th January 1999 which established the objects and powers of the charity.

Charity constitution

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Reunite is managed by a Board of Trustees which is responsible for the strategic direction, development and work of the charity, the allocation of funding, and compliance with the relevant statutes and Charity Commission guidance. The charity's Declaration of Trust states that there should be at least three Trustees.

When selecting persons to be appointed as Trustees, the Board of Trustees consider the needs of the organisation and also the issues of diversity, skills, and availability of individuals, and take into account the benefits of appointing a person who is able, by virtue of his or her personal or professional qualifications, to make a contribution to the pursuit of the objects or the management of the charity.

All Trustees are appointed by a resolution of the Trustees passed at a special meeting. No person is entitled to act as a Trustee until after signing in the minute book of the Trustees a declaration of acceptance and willingness to act in the trusts of the charity. There is no limit on the period of time which an individual can serve as a Trustee of the charity.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is managed by a Board of Trustees who hold at least four ordinary meetings in each year. Under the Declaration of Trust there must be at least three Trustees sitting on the Board and there is no upper limit to the number of Trustees who are eligible to sit on the Board. The Board of Trustees includes persons from the legal, child welfare and mediation professions, and the voluntary sector.

While the Board of Trustees are responsible for strategy and policy, the day-to-day management and administration of core and project activities is delegated to reunite's full time Chief Executive Officer (CEO). All core and project functions are supervised and monitored by the Board through regular Board meetings which the CEO also attends. Policy decisions are debated and approved at Board meetings in conjunction with the CEO, and the Chair of the Board and the CEO discuss more routine matters on an informal basis during the intervening period.

Induction and training of new trustees

Prospective Trustees are, in the main, already familiar with the practical work of the charity but are encouraged to attend a Board Meeting prior to accepting the role of Trustee to gain an understanding of the role and responsibilities and learn more about the work of the charity. To assist in the decision-making process, a prospective Trustee is also provided with minutes of previous Board Meetings, a copy of the Declaration of Trust, and recent financial accounts.

Related parties

In so far as it is complimentary to the charity's objects, the charity is guided by both national and international policies and legal frameworks.

Reunite has a close working relationship with the Foreign, Commonwealth and Development Office and the Ministry of Justice and is a founder member of the Child Abduction Co-ordinating Group. This Group was established in 1994 and brings together representatives from government departments and other statutory and voluntary organisations.

Risk management

The Board of Trustees are aware of their responsibility to identify, manage and monitor major risks to which the charity may be exposed, and which may impact the charity, including but not limited to risk around funding, technology, reputation, and organisational capacity. To ensure that current risks are fully considered and discussed, the Board has undertaken a risk review, including the review of all existing policies and procedures attached to the advice line and mediation services.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1075729

Principal address

6 De Montfort Street
Leicestershire
LE1 7GA

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

Ms AM Hutchinson (deceased 2.10.2020)
Ms H Harvey
Ms M Faruqi
Ms A Lake- Carroll (Chair)
Mr J Mellor
Ms M Chaudhry
Mr C Wickstead (resigned 4.6.2020)

Ms A Shalaby is the Charity's Chief Executive Officer.

Auditors

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

Bankers

The Co-Operative Bank
62 Southampton Row
London
WC1B 4ND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

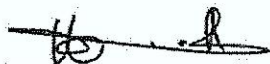
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Approved by order of the board of trustees on ~~7th September 2021~~ ^{7th September 2021} and signed on its behalf by:



.....
Ms A Lake - Carroll - Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

Opinion

We have audited the financial statements of Reunite International Child Abduction Centre (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet 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 charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year 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 Charities Act 2011.

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 charity 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 charity'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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISA's (UK).

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

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and sector in which it operates through our general commercial experience and existing knowledge of the charitable sector. We determined that the following laws and regulations were most significant: Charities SORP (FRS 102) and the relevant tax compliance regulations in the UK. In addition, we concluded that there are certain laws and regulations that may have an effect in the determination of the amounts and disclosures in the financial statements such as health and safety and employee related matters.

We enquired of management concerning the company's policies and procedures relating to:

- the identification and compliance with laws and regulations
- the detection and response to the risks of fraud
- the internal controls inherent within the charity to mitigate fraud risk and non-compliance to laws and regulations.

We enquired of management, whether they were aware of any instance of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.

We communicated relevant laws and regulations and potential areas of fraud to all audit team members including the potential for fraud in revenue recognition through the manipulation of costs incurred on contracts. We remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We have determined that the principal risk areas where material irregularities could occur were related to posting manual journal entries to manipulate financial performance, revenue recognition and significant one-off or unusual transactions.

Our audit procedures were designed to respond in particular to these identified risks (including non-compliance with laws and regulations and fraud).

Our audit procedures included but were not limited to:

- A review of a sample of grants received in the year to ensure they were correctly recorded in revenue and correctly recognised in line with the conditions attached to each grant.
 - A review of a sample of mediation fees received in the year to ensure they were correctly recorded in revenue and correctly recognised.
 - A review of a sample of legal aid claims either side of the year end to ensure that they were correctly recorded in revenue and that cut off principles had been correctly applied.
 - A review of laws and regulations the company is subject to, followed by compliance checks and discussion with management to ensure no instances of non-compliance.
 - Identifying and testing journal entries, on a sample basis, to review for potential management bias or manipulation of
-

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

revenue recognition.

We did not identify any matters during the course of our work that indicated non-compliance with laws and regulations or relating to fraud.

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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mark J Rees LLP

Mark J Rees LLP Chartered Accountants
and Statutory Auditors
Granville Hall
Granville Road
Leicester
LE1 7RU

Date: *5/10/22*

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES FROM					
Donations and Grants	2	143,756	-	143,756	172,160
Charitable activities					
Mediation	5	63,992	-	63,992	77,538
Fundraising		-	-	-	6,273
Other trading activities	3	23,836	-	23,836	23,338
Investment income	4	19	-	19	30
Total		231,603	-	231,603	279,339
EXPENDITURE ON					
Raising funds	6	-	-	-	4,609
Charitable activities					
Core and Advice Line	7	205,674	-	205,674	225,641
Mediation		17,342	-	17,342	36,946
Total		223,016	-	223,016	267,196
NET INCOME		8,587	-	8,587	12,143
RECONCILIATION OF FUNDS					
Total funds brought forward		113,605	5,101	118,706	106,563
TOTAL FUNDS CARRIED FORWARD		122,192	5,101	127,293	118,706

The notes form part of these financial statements

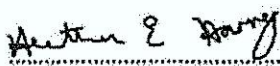
**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	9,900	-	9,900	-
CURRENT ASSETS					
Debtors	14	29,332	-	29,332	25,566
Cash at bank and in hand		<u>99,045</u>	<u>5,101</u>	<u>104,146</u>	<u>104,254</u>
		128,377	5,101	133,478	129,820
CREDITORS					
Amounts falling due within one year	15	<u>(16,085)</u>	-	<u>(16,085)</u>	<u>(11,114)</u>
NET CURRENT ASSETS		<u>112,292</u>	<u>5,101</u>	<u>117,393</u>	<u>118,706</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>122,192</u>	<u>5,101</u>	<u>127,293</u>	<u>118,706</u>
NET ASSETS		<u>122,192</u>	<u>5,101</u>	<u>127,293</u>	<u>118,706</u>
FUNDS	17				
Unrestricted funds				122,192	113,605
Restricted funds				<u>5,101</u>	<u>5,101</u>
TOTAL FUNDS				<u>127,293</u>	<u>118,706</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7th September 2022 and were signed on its behalf by:


.....
Ms A Lake- Carroll - Trustee


.....
Ms H Harvey - Trustee

The notes form part of these financial statements

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

The following specific policies are applied to particular categories of income:

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Government Grants are credited in the period to which it relates and is included as part of income.

Parent income in relation to mediation services is included on an accruals basis based on date of mediation service provided.

Legal aid payments in relation to mediation services is included on an accruals basis based on when the mediation case ends and legal aid is claimed on the submission form submitted to the Legal Aid Agency.

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 cost 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.

Computer equipment - 25% on cost

Fixed assets are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable or as otherwise required by relevant accounting standards.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Shortfalls between the carrying value of fixed assets and their recoverable amounts, being the higher of fair value less costs to sell and value-in-use, are recognised as impairment losses. Impairments of revalued assets are treated as a revaluation decrease. All other impairment losses are recognised in the income statement.

Taxation

The charity is exempt from 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.

Hire purchase and 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 charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND GRANTS

	2021	2020
	£	£
Donations	5,256	4,160
Grants	<u>138,500</u>	<u>168,000</u>
	<u>143,756</u>	<u>172,160</u>

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

	2021	2020
	£	£
Ministry of Justice	88,500	118,000
Foreign Commonwealth Office	<u>50,000</u>	<u>50,000</u>
	<u>138,500</u>	<u>168,000</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

2. DONATIONS AND GRANTS - continued

The Foreign Commonwealth Office grant is to support the charities activities in aiding and providing support relating to international parental child abduction, the creation of prevention guides in multiple languages and increasing awareness in methods of preventions.

The Ministry of Justice grant is to support the telephone advice line the charity operates to provide expert advice on action to prevent international child abduction and promote the return of abducted children.

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Lawyers Listing	<u>23,836</u>	<u>23,338</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable - trading	<u>19</u>	<u>30</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Mediation fees	63,992	77,538
Fundraising events	-	6,273
	<u>63,992</u>	<u>83,811</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Other fundraising costs	<u>-</u>	<u>4,609</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Core and Advice Line	193,235	12,439	205,674
Mediation	<u>17,342</u>	<u>-</u>	<u>17,342</u>
	<u>210,577</u>	<u>12,439</u>	<u>223,016</u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Core and Advice Line	<u>959</u>	<u>11,480</u>	<u>12,439</u>

9. AUDITORS' REMUNERATION

	2021	2020
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>5,400</u>	<u>4,836</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Reunite did not pay any travel expenses to trustees whilst carrying out duties on behalf of Reunite.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	136,131	158,752
Social security costs	8,071	8,857
Other pension costs	<u>3,618</u>	<u>3,977</u>
	<u>147,820</u>	<u>171,586</u>

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

	2021	2020
Administration	<u>7</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

Remuneration to key management personnel, including employer's national insurance and pension contributions amounted to £68,671 (2020: £65,539).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES : 31 MARCH 2020

	Unrestricted fund £	Restricted fund £	Total funds £
INCOMING RESOURCES FROM			
Donations and Grants	172,160	-	172,160
Charitable activities			
Mediation	77,538	-	77,538
Fundraising	6,273	-	6,273
Other trading activities			
Investment income	<u>23,338</u>	<u>-</u>	<u>23,338</u>
	30	-	30
Total	<u>279,339</u>	<u>-</u>	<u>279,339</u>
EXPENDITURE ON			
Raising funds	4,609	-	4,609
Charitable activities			
Core and Advice Line	225,641	-	225,641
Mediation	<u>34,254</u>	<u>2,692</u>	<u>36,946</u>
Total	<u>264,504</u>	<u>2,692</u>	<u>267,196</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES : 31 MARCH
2020 - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	14,835	(2,692)	12,143
RECONCILIATION OF FUNDS			
Total funds brought forward	98,770	7,793	106,563
TOTAL FUNDS CARRIED FORWARD	<u>113,605</u>	<u>5,101</u>	<u>118,706</u>

13. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2020	27,864
Additions	<u>10,330</u>
At 31 March 2021	<u>38,194</u>
DEPRECIATION	
At 1 April 2020	27,864
Charge for year	<u>430</u>
At 31 March 2021	<u>28,294</u>
NET BOOK VALUE	
At 31 March 2021	<u>9,900</u>
At 31 March 2020	<u>-</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2021	2020
		£	£
Other debtors		21,603	17,257
Prepayments		<u>7,729</u>	<u>8,309</u>
		<u>29,332</u>	<u>25,566</u>
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2021	2020
		£	£
Taxation and social security		2,449	2,581
Other creditors		<u>13,636</u>	<u>8,533</u>
		<u>16,085</u>	<u>11,114</u>
16. OPERATING LEASES			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		2021	2020
		£	£
Within one year		13,875	13,375
Between one and five years		<u>3,500</u>	<u>17,375</u>
		<u>17,375</u>	<u>30,750</u>
17. MOVEMENT IN FUNDS			
	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	113,605	8,587	122,192
Restricted funds			
Prevention guides	5,101	-	5,101
	<u>118,706</u>	<u>8,587</u>	<u>127,293</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	231,603	(223,016)	8,587
TOTAL FUNDS	<u>231,603</u>	<u>(223,016)</u>	<u>8,587</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	98,770	14,835	113,605
Restricted funds			
Prevention guides	7,793	(2,692)	5,101
TOTAL FUNDS	<u>106,563</u>	<u>12,143</u>	<u>118,706</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	279,339	(264,504)	14,835
Restricted funds			
Prevention guides	-	(2,692)	(2,692)
TOTAL FUNDS	<u>279,339</u>	<u>(267,196)</u>	<u>12,143</u>

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

17. MOVEMENT IN FUNDS - continued

Restricted Funds

Prevention guides

The Law Society, The Leathersellers Company, and The Persula Foundation provided a grant for the charity to produce prevention guides for child abduction in various languages. No costs were incurred in relation to production of these prevention guides during the year.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity has contributed to personal pension schemes in respect of employees. The total contributions paid in the year were £3,618 (2020: £3,977).

At the year end the pension commitment liability was £436 (2020: £464).

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOMING RESOURCES		
Donations and Grants		
Donations	5,256	4,160
Grants	<u>138,500</u>	<u>168,000</u>
	143,756	172,160
Other trading activities		
Lawyers Listing	23,836	23,338
Investment income		
Interest receivable - trading	19	30
Charitable activities		
Mediation fees	63,992	77,538
Fundraising events	-	<u>6,273</u>
	<u>63,992</u>	<u>83,811</u>
Total incoming resources	231,603	279,339
EXPENDITURE		
Raising donations and legacies		
Other fundraising costs	-	4,609
Charitable activities		
Wages	136,131	158,752
Social security	8,071	8,857
Pensions	3,618	3,977
Hire of plant and machinery	2,392	1,903
Rates and water	19,608	18,893
Insurance	1,094	2,035
Telephone	10,446	11,644
Postage and stationery	746	1,243
Advertising	-	250
Sundries	1,056	1,935
Travel	-	26,453
Carried forward	<u>183,162</u>	<u>235,942</u>

This page does not form part of the statutory financial statements

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
Charitable activities		
Brought forward	183,162	235,942
Subscriptions/memberships	793	1,965
Website	6,960	-
Hospitality	-	482
Mediation costs	17,342	18,233
Training	-	705
Administration Expenses	-	422
Computer costs	1,890	-
Computer equipment	430	-
	<u>210,577</u>	<u>257,749</u>
Support costs		
Finance		
Bank charges	959	2
Governance costs		
Auditors' remuneration	5,400	4,836
Accountancy and legal fees	6,080	-
	<u>11,480</u>	<u>4,836</u>
Total resources expended	<u>223,016</u>	<u>267,196</u>
Net income	<u>8,587</u>	<u>12,143</u>

This page does not form part of the statutory financial statements