

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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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
WC1S 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~~ 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	5				
Mediation		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	7				
Core and Advice Line		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		<u>122,192</u>	<u>5,101</u>	<u>127,293</u>	<u>118,706</u>

The notes form part of these financial statements

**REUNITE INTERNATIONAL
CHILD ABDUCTION CENTRE**

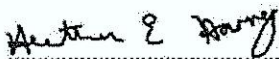
**BALANCE SHEET
31 MARCH 2021**

	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	(16,085)	-	(16,085)	(11,114)
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 donation 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

	Activity	2021	2020
		£	£
Mediation fees	Mediation	63,992	77,538
Fundraising events	Fundraising	-	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	-	4,609

7. CHARITABLE ACTIVITIES COSTS

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

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Core and Advice Line	959	11,480	12,439

9. AUDITORS' REMUNERATION

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

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	3,618	3,977
	<u>147,820</u>	<u>171,586</u>

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

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

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	23,338	-	23,338
Investment income	<u>30</u>	<u>-</u>	<u>30</u>
Total	279,339	-	279,339
EXPENDITURE ON			
Raising funds	4,609	-	4,609
Charitable activities			
Core and Advice Line	225,641	-	225,641
Mediation	34,254	2,692	36,946
	<u></u>	<u></u>	<u></u>
Total	264,504	2,692	267,196

**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
TOTAL FUNDS	<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>-</u>	<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	183,162	235,942

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