

**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	5				
Mediation		70,798	-	70,798	63,992
Other trading activities	3	30,363	-	30,363	23,836
Investment income	4	2	-	2	19
Total		<u>308,244</u>	<u>-</u>	<u>308,244</u>	<u>231,603</u>
EXPENDITURE ON					
Charitable activities	6				
Core and Advice Line		228,455	-	228,455	205,674
Mediation		16,815	-	16,815	17,342
Total		<u>245,270</u>	<u>-</u>	<u>245,270</u>	<u>223,016</u>
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		<u>185,166</u>	<u>5,101</u>	<u>190,267</u>	<u>127,293</u>

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
		195,135	5,101	200,236	133,478
CREDITORS					
Amounts falling due within one year	14	(20,805)	-	(20,805)	(16,085)
NET CURRENT ASSETS		174,330	5,101	179,431	117,393
TOTAL ASSETS LESS CURRENT LIABILITIES		185,166	5,101	190,267	127,293
NET ASSETS		185,166	5,101	190,267	127,293
FUNDS	16				
Unrestricted funds				185,166	122,192
Restricted funds				5,101	5,101
TOTAL FUNDS				190,267	127,293

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
	6	7
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>122,192</u>	<u>5,101</u>	<u>127,293</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>10,836</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
	27,967	29,332

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	2,185	2,449
Other creditors	18,620	13,636
	20,805	16,085

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
	3,500	17,375

16. 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	127,293	62,974	190,267

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	308,244	(245,270)	62,974

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	118,706	8,587	127,293

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	231,603	(223,016)	8,587

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.