

**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
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Leicester
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**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

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOMING RESOURCES FROM	Notes				
Donations and Grants	2	204,708	-	204,708	164,908
Charitable activities	5				
Mediation		46,120	-	46,120	74,667
Other trading activities	3	23,162	-	23,162	30,276
Investment income	4	63	-	63	7
Total		<u>274,053</u>	<u>-</u>	<u>274,053</u>	<u>269,858</u>
EXPENDITURE ON					
Charitable activities	6				
Core and Advice Line		288,842	-	288,842	241,126
Mediation		19,142	-	19,142	22,739
Total		<u>307,984</u>	<u>-</u>	<u>307,984</u>	<u>263,865</u>
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		<u>157,228</u>	<u>5,101</u>	<u>162,329</u>	<u>196,260</u>

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				<u>5,101</u>	<u>5,101</u>
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	<u>23,162</u>	<u>30,276</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	<u>63</u>	<u>7</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
	Mediation	£	£
Mediation fees		<u>46,120</u>	<u>74,667</u>

6. CHARITABLE ACTIVITIES COSTS

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

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

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

7. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs	£
	£	£	£
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	<u>35,806</u>
Charge for year	<u>3,755</u>
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
TOTAL FUNDS	<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)
TOTAL FUNDS	<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
	204,708	164,908
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	274,053	269,858
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
	299,038	255,585

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