

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

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

**REUNITE INTERNATIONAL  
CHILD ABDUCTION CENTRE**

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FOR THE YEAR ENDED 31 MARCH 2025**

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# **REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report with the financial statements of Reunite International Child Abduction Centre ("Reunite"), the charity, for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and Aims**

The charity's objectives are:

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

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

### **ADVICE LINE SERVICE**

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

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

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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### OBJECTIVES AND ACTIVITIES

#### MEDIATION SERVICE

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

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

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

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

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

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

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

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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### OBJECTIVES AND ACTIVITIES

#### Policy Initiatives

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

#### Metropolitan Police

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

#### Scotland

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

#### Speaking Engagements

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

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

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

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

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

# **REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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### **FINANCIAL REVIEW**

#### **Financial position**

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

#### **Principal funding sources**

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

#### **Investment policy and objectives**

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

#### **Reserves policy**

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

### **FUTURE PLANS**

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

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

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

#### **Charity constitution**

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

#### **Recruitment and appointment of new trustees**

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

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

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

# **REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Organisational structure**

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

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

#### **Induction and training of new trustees**

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

#### **Related parties**

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

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

#### **Risk management**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1075729

#### **Principal address**

6 De Montfort Street  
Leicestershire  
LE1 7GA

#### **Trustees**

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

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

# **REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Auditors**

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

#### **Bankers**

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

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

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

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

Ms A Lake- Carroll - Trustee



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

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## **Opinion**

We have audited the financial statements of Reunite International Child Abduction Centre (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Matters on which we are required to report by exception**

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

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

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

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## **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**

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## **Our responsibilities for the audit of the financial statements**

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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

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

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

Our audit procedures included but were not limited to:

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

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

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- 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

26 January 2026

**REUNITE INTERNATIONAL  
CHILD ABDUCTION CENTRE**

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

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

The notes form part of these financial statements

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## BALANCE SHEET 31 MARCH 2025

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

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

Ms A Lake- Carroll - Trustee

Ms M Faruqi - Trustee

The notes form part of these financial statements

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

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

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### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Financial reporting standard 102 - reduced disclosure exemptions**

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

- the requirements of Section 7 Statement of Cash Flows.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

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

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

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

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

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment        - 25% on cost

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

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

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

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### 1. ACCOUNTING POLICIES - continued

#### **Tangible fixed assets**

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

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### **Pension costs and other post-retirement benefits**

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

#### **Going concern**

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

#### **Debtors**

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

#### **Creditors**

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



**REUNITE INTERNATIONAL  
CHILD ABDUCTION CENTRE**

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

**2. DONATIONS AND GRANTS**

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

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

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

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**

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

**4. INVESTMENT INCOME**

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

**REUNITE INTERNATIONAL  
CHILD ABDUCTION CENTRE**

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

**5. INCOME FROM CHARITABLE ACTIVITIES**

		<b>2025</b>	<b>2024</b>
	Activity	£	£
Mediation fees	Mediation	<b>42,010</b>	46,120

**6. CHARITABLE ACTIVITIES COSTS**

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

**7. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Core and Advice Line	<b>773</b>	<b>7,806</b>	<b>8,579</b>

**8. AUDITORS' REMUNERATION**

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

**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

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

**10. STAFF COSTS**

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

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

	<b>2025</b>	<b>2024</b>
Administration	<b>8</b>	7

**REUNITE INTERNATIONAL  
CHILD ABDUCTION CENTRE**

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

**10. STAFF COSTS - continued**

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

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

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

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

**REUNITE INTERNATIONAL  
CHILD ABDUCTION CENTRE**

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

**12. TANGIBLE FIXED ASSETS**

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

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**15. OPERATING LEASES**

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

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

**REUNITE INTERNATIONAL  
CHILD ABDUCTION CENTRE**

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

**16. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

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

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

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

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### 16. MOVEMENT IN FUNDS - continued

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

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

#### **Restricted Funds**

##### **Prevention guides**

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

### 17. EMPLOYEE BENEFIT OBLIGATIONS

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

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

### 18. RELATED PARTY DISCLOSURES

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

**REUNITE INTERNATIONAL  
CHILD ABDUCTION CENTRE**

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

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

This page does not form part of the statutory financial statements

**REUNITE INTERNATIONAL  
CHILD ABDUCTION CENTRE**

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

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

This page does not form part of the statutory financial statements