

Charity Registration No. 107529

**REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

reunite International Child Abduction Centre

Report of the Board of Trustees for the year ended 31st March 2017

The Board of Trustees presents its report and audited financial statements for the year ended 31st March 2017.

Reference and Administrative Information

Charity Name:	reunite International Child Abduction Centre	
Charity registration number:	1075729	
Principal Address:	6 De Montfort Street Leicester LE1 7GA	
Board of Trustees:	Ms A-M Hutchinson OBE Ms M Chaudhry Ms M Faruqi Ms H Harvey Ms A Lake-Carroll Mr J Mellor Mr F Newton Mr C Wickstead	Chair Secretary (appointed 20/6/16) (resigned 26/10/16) Treasurer
Executive:	Mrs A Shalaby OBE	Chief Executive Officer
Auditors:	GMAK Services Limited Flat 1, 26 Lansdowne Road London W11 3LL	
Bankers	The Cooperative Bank 62 Southampton Row London WC18 4ND	

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of the Board of Trustees

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

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

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

Trustee Induction and Training

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.

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 will undertake a major risk review in the next financial year.

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, financial 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.

Related Parties

There are no related parties other than the charity's trustees.

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 and Commonwealth 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.

Objectives and Activities

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.

Achievement and Performance

ADVICE LINE SERVICE

During this year we have observed an upward trend in the number of non-Hague Convention countries that are issuing return orders in child abduction cases. We have recently seen returns ordered by the domestic courts of India, Pakistan, Sri Lanka, Lebanon and the UAE. This is very

encouraging and gives hope to many parents as some of these countries regularly appear in our top ten destination countries for abducted children.

We have received grant funding to enable us to translate our Prevention Guides, and other literature, into languages other than English and then to work with ethnic minority community groups to disseminate the information. The choice of languages is driven by the nationalities and language need of clients who call us and will include Polish, Urdu and Gujarati. The hope is that this outreach work will help to remove some of the barriers to accessing preventative advice and so reduce the number of abductions.

We have embarked upon a new project with the Foreign and Commonwealth Office to create guides on how child abduction cases are handled in 10 pre-agreed countries. The guides will provide information to parents so that they can decide upon which course of action they wish to take to resolve the situation as swiftly as possible.

MEDIATION SERVICE

Historically our mediation service has primarily been used in cases of abduction into the UK, which are mediated under our legal aid franchise. We have recently experienced an increasing number of mothers who have abducted out of the UK contacting us wanting to mediate a return. Many of these cases are mediated on a pro-bono basis as legal aid is not available and the parents do not have the financial means to pay for mediation. This type of mediation has been especially helpful in resolving long-standing disputes with non-Hague Convention countries or problematic Hague Convention countries and we have recently mediated the return of children from Thailand, the Philippines, Brazil and Turkey.

POLICY

International Initiatives:

Korea: Our CEO visited the Republic of Korea in 2015 and identified that legal professionals had no knowledge of 1980 Hague Convention. Throughout the year we worked with the British Embassy in Seoul to organise a training seminar for Korean Lawyers. The seminar was hosted by the British Embassy and was attended by representatives from the Korean Ministry of Justice, Korean Central Authority, the Korean Family courts and over 50 lawyers. Speakers comprised of professionals from Korea, UK, Australia and The Hague Permanent Bureau. Feedback from the seminar was very positive and we hope that this initiative has not only benefited families involved in Hague Convention cases through the education of lawyers, but through furthering the relationship between the UK and Korea there can be increased co-operation between the two countries on this issue in the future.

European/Domestic Initiatives:

Malta Conference: We attended the fourth meeting of the Malta Conference on Cross-Frontier Family Law Issues as an observer, contributing to the dialogue between Hague convention states and non-Hague states who operate a family law system based on Shari'a law.

Russia: On the invitation of the Ministry for Education and Science of the Russian Federation and the British Embassy in Moscow, we presented a paper at the Russian Ministry's international seminar 'Sharing the experience of enforcing the 1980 Hague Convention and the 1996 Hague Convention'. We outlined the work we undertake through our advice line, mediation service, policy and research, and highlighted the importance of a streamlined legal process to ensure the swift resolution of child abduction cases for the benefit of the children and families involved.

International Social Services: Our mediation team has been participating in a project with International Social Services that aims to raise awareness, share information and help facilitate access to family mediation across the world. We have been involved in developing and establishing practices for international family mediators which will promote the use of, and access to, mediation services. As well as standardising global practice in the field, it is hoped that the existence and application of a Charter will help to prompt greater recognition of how specialised the field of mediation is in cross-border family cases and the real benefit mediation can bring to families in such cases.

Police Guidelines: We have continued to work with members of the Child Abduction Co-ordinating Group to create a Police Officers guide on international parental child abduction.

Passport Office: We have responded to two requests for feedback from HMPO – one in relation to vulnerable applicants, and the second about fast-track passport applications for children.

Consultation on Brussels IIa recast: With the support of our Legal Working Group, we responded to the Ministry of Justice's consultation on the proposed recast of the EU regulation known currently as Brussels IIa.

Inquiry into the Implications of Brexit for the Justice System: In December 2016 we responded to the call for evidence from the Justice Committee for their inquiry.

Court Interventions: In May 2016 we intervened in the Matter of D (A Child) [2016] UKSC 34, which was an application to appeal to the Supreme Court. The case concerned the recognition and enforcement of an order made by the Romanian court under Brussels IIa, which was denied by the Court of Appeal. In this hearing the Court were to decide if they could and should hear the appeal, which they ultimately decided they did not have jurisdiction to do so.

Financial Review

Core income for the financial year totalled £252,643 or 2% above budget and core expenditure of £267,279 was 10% above budget. The deficit for the year on unrestricted funds was £14,636. At the end of the year £109,218 was carried forward in unrestricted funds and £7,793 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. In recent years we have seen an increase in donations and funds raised by parents holding sponsored events.

Investment Policy

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. Budgeted expenditure for 2017/18 totals £246,862, which equates to between £61,700 and £123,400 in general funds. As at 31st March 2017 these funds totalled £109,218 and therefore fall within the target level.

Plans for Future Periods

Key objectives over the coming months will be to increase the number of in-house mediators, secure funding for a training seminar in Korea, and secure funding for an outreach project to deliver preventative information into the community.

Statement of Trustees' Responsibilities

The Trustees are required to prepare financial statements that give a true and fair view of the state of the affairs of the charity as at the balance sheet date, and to record its incoming resources and the application of resources, including income and expenditure, for the financial year. In preparing those financial statements, Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make sound judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

Public Benefit Statement

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission’s general guidance on public benefit “Charities and Public Benefit.”

The report was approved by the board of trustees on 21.4.18 and signed on its behalf by:



**Anne-Marie Hutchinson OBE
Chair of the Board of Trustees**

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

We have audited the accounts of Reunite International Child Abduction Centre for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. 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), including Financial Reporting Standard 102.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of accounts which give a true and fair view.

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts.

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 March 2017 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.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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 Act 2011 requires us to report to you if, in our opinion:

- the accounts are not in agreement with the accounting records and returns; or
- sufficient accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts 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.

Other matter

Your attention is drawn to the fact that the charity has prepared accounts in accordance with "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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

GMAK Services Limited

26 Jan 2018

GMAK Services Limited

Chartered Accountants

Statutory Auditor

Flat 1, 26 Lansdowne Road

London W11 3LL

is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2017

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
<u>Income from:</u>					
Donations and legacies	3	212,873	-	212,873	219,939
Charitable activities	4	39,706	5,000	44,706	32,989
Investments	5	64	-	64	134
Total income		252,643	5,000	257,643	253,062
<u>Expenditure on:</u>					
Raising funds	6	4,083	-	4,083	4,457
Charitable activities	7	263,196	-	263,196	239,714
Total resources expended		267,279	-	267,279	244,171
Net (expenditure)/income for the year/ Net movement in funds		(14,636)	5,000	(9,636)	8,891
Fund balances at 1 April 2016		123,854	2,793	126,647	117,756
Fund balances at 31 March 2017		109,218	7,793	117,011	126,647

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

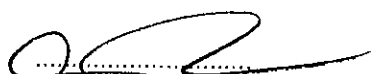
REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

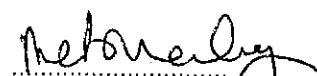
BALANCE SHEET

AS AT 31 MARCH 2017

	Notes	2017 £	£	2016 £	£
Current assets					
Debtors	12	45,837		4,274	
Cash at bank and in hand		88,192		131,836	
		<u>134,029</u>		<u>136,110</u>	
Creditors: amounts falling due within one year	13	<u>(17,018)</u>		<u>(9,463)</u>	
Net current assets			<u>117,011</u>		<u>126,647</u>
Income funds					
Restricted funds	14		7,793		2,793
Unrestricted funds			<u>109,218</u>		<u>123,854</u>
			<u>117,011</u>		<u>126,647</u>

The accounts were approved by the Trustees on 24.1.18


Anne-Marie Hutchinson
Trustee


Mehvish Chaudhry
Trustee

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2017

	Notes	2017 £	£	2016 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	17		(43,708)		10,809
Investing activities					
Interest received		64		134	
Net cash generated from investing activities			64		134
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(43,644)		10,943
Cash and cash equivalents at beginning of year			131,836		120,893
Cash and cash equivalents at end of year			<u>88,192</u>		<u>131,836</u>

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

Charity Information

Reunite International Child Abduction Centre is a an unincorporated association.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2017 are the first accounts of Reunite International Child Abduction Centre prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the accounts, 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Spare heading

Fixtures, fittings & equipment

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

3 Donations and legacies

	2017	2016
	£	£
Donations and gifts	45,950	48,751
Government grants	166,923	171,188
	<u>212,873</u>	<u>219,939</u>
Donations and gifts		
Donations	8,034	11,883
Lawyers' listing	37,916	36,868
	<u>45,950</u>	<u>48,751</u>

4 Charitable activities

	Core and Advice Line £	Mediation £	Total 2017 £	Total 2016 £
Mediation fees	-	34,138	34,138	25,526
Performance related grants	5,000	-	5,000	2,000
Fundraising	5,568	-	5,568	5,463
	<u>10,568</u>	<u>34,138</u>	<u>44,706</u>	<u>32,989</u>
Analysis by fund				
Unrestricted funds	5,568	34,138	39,706	
Restricted funds	5,000	-	5,000	
	<u>10,568</u>	<u>34,138</u>	<u>44,706</u>	
For the year ended 31 March 2016				
Unrestricted funds	5,463	25,526		30,989
Restricted funds	2,000	-		2,000
	<u>7,463</u>	<u>25,526</u>		<u>32,989</u>

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

5 Investments

	2017	2016
	£	£
Interest receivable	64	134

6 Raising funds

	2017	2016
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	4,083	4,457
	<u>4,083</u>	<u>4,457</u>
For the year ended 31 March 2016		
Fundraising and publicity		<u>4,457</u>

7 Charitable activities

	Core and Advice Line £	Mediation £	Total 2017 £	Total 2016 £
Staff costs	162,240	-	162,240	155,469
Core costs	8,018	14,432	22,450	19,703
	<u>170,258</u>	<u>14,432</u>	<u>184,690</u>	<u>175,172</u>
Share of support costs (see note 8)	69,958	2,437	72,395	55,603
Share of governance costs (see note 8)	6,111	-	6,111	8,939
	<u>246,327</u>	<u>16,869</u>	<u>263,196</u>	<u>239,714</u>
Analysis by fund				
Unrestricted funds	<u>246,327</u>	<u>16,869</u>	<u>263,196</u>	
	<u>246,327</u>	<u>16,869</u>	<u>263,196</u>	
For the year ended 31 March 2016				
Unrestricted funds	<u>225,358</u>	<u>14,356</u>		<u>239,714</u>
	<u>225,358</u>	<u>14,356</u>		<u>239,714</u>

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

8 Support costs	Support costs	Governance costs	2017	2016	Basis of allocation
	£	£	£	£	
Staff costs	-	-	-	1	
Administration	32,243	-	32,243	23,117	
Premises costs	20,374	-	20,374	21,693	
Travel	19,778	-	19,778	10,792	
Audit fees	-	5,361	5,361	5,022	Governance
Accountancy	-	750	750	750	Governance
Trustees' expenses	-	-	-	3,167	Governance
	<u>72,395</u>	<u>6,111</u>	<u>78,506</u>	<u>64,542</u>	
Analysed between					
Charitable activities	<u>72,395</u>	<u>6,111</u>	<u>78,506</u>	<u>64,542</u>	

Governance costs includes payments to the auditors of £5,361 (2016- £5,022) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

10 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
Administration	1	1
Support	2	2
Advice Line	3	3
	<u>6</u>	<u>6</u>

Employment costs

	2017 £	2016 £
Wages and salaries	150,619	144,087
Social security costs	9,015	9,186
Other pension costs	2,606	2,197
	<u>162,240</u>	<u>155,470</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Financial Instruments

	2017 £	2016 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	41,209	-
	<u>41,209</u>	<u>-</u>
Carrying amount of financial liabilities		
Measured at amortised cost	14,141	9,463
	<u>14,141</u>	<u>9,463</u>

12 Debtors

	2017 £	2016 £
Amounts falling due within one year:		
Trade debtors	41,209	-
Prepayments and accrued income	4,628	4,274
	<u>45,837</u>	<u>4,274</u>

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

13 Creditors: amounts falling due within one year

	2017 £	2016 £
Other taxation and social security	2,877	-
Accruals and deferred income	14,141	9,463
	<u>17,018</u>	<u>9,463</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2016 £	Movement in funds		Balance at 31 March 2017 £
		Incoming resources £	Resources expended £	
Research	793	-	-	793
Outreach Project	2,000	5,000	-	7,000
	<u>2,793</u>	<u>5,000</u>	<u>-</u>	<u>7,793</u>

The FCO provided a research grant for Non-Hague case reviews.

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2017 are represented by:			
Current assets/(liabilities)	109,218	7,793	117,011
	<u>109,218</u>	<u>7,793</u>	<u>117,011</u>

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2017 £	2016 £
Aggregate compensation	50,887	49,466
	<u>50,887</u>	<u>49,466</u>

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

17 Cash generated from operations	2017	2016
	£	£
(Deficit)/surplus for the year	(9,636)	8,891
Adjustments for:		
Investment income recognised in statement of financial activities	(64)	(134)
Movements in working capital:		
(Increase)/decrease in debtors	(41,563)	4,007
Increase/(decrease) in creditors	7,555	(1,955)
Cash (absorbed by)/generated from operations	<u>(43,708)</u>	<u>10,809</u>