

Charity Registration No. 107629

**REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

# **reunite International Child Abduction Centre**

## **Report of the Board of Trustees for the year ended 31st March 2018**

The Board of Trustees presents its report and audited financial statements for the year ended 31st March 2018.

### **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 Chair  
Ms M Chaudhry Secretary  
Ms M Faruqi  
Ms H Harvey  
Ms A Lake-Carroll  
Mr J Mellor  
Mr C Wickstead Treasurer

**Executive:** Mrs A Shalaby OBE Chief Executive Officer

**Auditors:** GMAK Services Limited  
11 Lansdowne Walk  
London W11 3LN

**Bankers** The Cooperative Bank  
62 Southampton Row  
London WC18 4ND

CAF Bank

## **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 has commenced a risk review, including the review of all existing policies and procedures attached to the advice line and mediation services.

### **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**

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 operational improvements in two 1980 Hague Convention countries that have historically had challenges in meeting their treaty obligations. In both Poland and Spain, two common destination countries for children removed from the UK, we are seeing cases being decided more swiftly than previously, and it appears the rules contained within the 1980 Hague Convention are being applied much more consistently, leading to an increase in return orders granted.

This year we have hired and trained a new part-time advice line co-ordinator to help increase the capacity of the advice line. Our new recruit is a native Polish speaker, which is particularly useful as we are contacted by a significant number of Polish parents. Furthermore, the newest member of the administration team speaks Spanish and has assisted advice line colleagues by acting as an interpreter on calls with Spanish speaking parents.

With the help of two barristers we have undertaken a thorough review and update of our Prevention Guide for England and Wales, with the aim of publishing the new Guide at the start of the next financial year. We will also have the guide translated into languages most used by parents who use the advice line, thanks to grant funding received last year.

We have made solid progress on our project working with the Foreign and Commonwealth Office to create guides covering how child abduction cases are handled in 10 pre-agreed countries. Four guides have been completed so far – Poland, India, Pakistan and Thailand – and are available on our website.

Our parent support initiatives have also continued to develop. We hold bi-monthly parent meetings on a weekday evening in London, and we arrange additional meetings at other times such as our annual walk on a Saturday in September and a Christmas Meet-Up on a Saturday in December. These meetings provide an opportunity for parents to meet one another, share experiences and build up support networks. We have also developed a WhatsApp group so that parents can communicate directly outside of the meetings and have established a Parent Advisory Group to provide input on reunite publications and other services we provide for parents.

### MEDIATION SERVICE

As well as continuing to provide mediation services to parents, the mediation team have been involved in a number of projects.

**Japan:** The Japanese Central Authority has selected reunite and the Aichi Bar Association to construct a partnership whereby mediators from each service co-mediate in 1980 Hague Convention cases. To ensure that the mediators from both countries are following the same mediation practice we have shared training materials with the Aichi mediators as well as undertaken two mock mediation sessions with one 'parent' and mediator in each country. We are continuing to work with the Aichi Bar Association to move the partnership forward.

**Panama:** Following reunite's attendance at the meetings hosted by the Latin American Regional Office of the Hague Permanent Bureau at the end of March 2017, we have started to assist the Panamanian authorities in setting up a mediation service for Hague Convention cases. After 'mapping out' the mediation process and sharing this with the authorities, we have recently received a 30-page response and are expecting an official request for assistance from the Panamanian authorities in due course.

**Mediation Pilot Scheme:** In 2017 we approached the President of the Family Division about the possibility of launching a new mediation pilot scheme to increase the accessibility of mediation to those involved in child abduction cases. With the support of the Family Division we will have mediators present at the Royal Courts of Justice whenever child abduction cases are being heard so

that parents who are attending court can discuss mediation face-to-face and, if they wish to, undertake the screening interview.

The mediation pilot scheme was included within new practice directions for international parental child abduction cases, which was published by the President of the Family Division on 13<sup>th</sup> March 2018. We will be holding a launch event in April 2018 for judges, lawyers and other professionals with the scheme to be launched soon after.

## **POLICY**

### **International Initiatives:**

**Indian Committee on the Civil Aspects of International Child Abduction Bill:** This year we have worked with the Indian Committee that is considering whether or not India should ratify the 1980 Hague Convention. As well as providing a written report on how we believe the Convention will benefit India and Indian nationals across the world, our CEO contributed to one of the Committee meetings by videoconference.

**Egypt:** In April 2017 our CEO travelled to Egypt and met with local lawyers who not only have experience of child abduction cases but have also been able to secure the return of children from Egypt. Our CEO also met with the 'Good Intentions Committee', which supports individuals and aims to raise the profile of international parental child abduction amongst government departments in an effort to encourage positive change.

**Hague Permanent Bureau's Special Committee Meeting and Questionnaire on the 1980 Hague Convention:** In October 2017 we attended the Hague Special Commission on the Practical Operation of the 1980 and 1996 Conventions as members of the British delegation. While at the meeting we were able to speak with representatives of other countries to express concerns and open dialogue about future opportunities.

Ahead of the Special Commission Meeting we completed a Questionnaire on the practical operation of the 1980 Hague Convention, with the support of members of our Legal Working Group. This provided us with the opportunity to communicate to the Permanent Bureau what we believe is working well and what needs to be considered to improve the operation of the 1980 Hague Convention.

**Visit from Mr Ignacio Goicoechea:** in March 2018 Ignacio Goicoechea, Representative of the Hague Permanent Bureau Regional Office for Latin America and the Caribbean, visited our office. Mr Goicoechea spent a week with us observing our work, discussing international developments in cross-border mediation, and future projects. We also arranged for him to meet with ICACU and parents, as meeting with parents and government bodies will provide him with an understanding of the challenges we face with Latin American and Caribbean countries, which can feed into the work he undertakes in the region.

### **European/Domestic Initiatives:**

**Consular Seminar:** In May 2017 we organised a seminar for consular staff of foreign embassies based in London, hosted by the Canadian High Commission. The seminar provided an introduction to consular staff about how child abduction cases are treated both in the UK and overseas. Speakers included representatives of the FCO, ICACU, CAFCASS, the National Crime Agency, the Canadian High Commission and barristers chambers.

**Engagement with other organisations:** We were invited to speak at two conferences organised by other NGOs who wished to cover the topic of international parental child abduction with their delegates. In February 2018 we spoke at an event organised by CFAB for members of consular staff of foreign embassies, and in March 2018 we spoke at a conference organised by the Polish Domestic Violence Helpline. These engagements offer a valuable opportunity to raise awareness of our work and the issues around parental child abduction with a wide cross-section of interested parties.

**Latin America Seminar:** Whilst in the UK Mr Goicoechea kindly agreed to be the main speaker at an evening seminar we hosted at the Spanish Embassy. The seminar was titled '*International Parental Child Abduction: Moving Forward in Latin America and the Caribbean*', with invitations being extended to members of our lawyers listing and other interested parties.

### **Financial Review**

Core income for the financial year was £249,049 and core expenditure was £267,440. The net result was a decrease of £18,391 in unrestricted funds for the year. At the end of the year £90,827 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, which equates to between £66,250 and £132,500 in general funds. As at 31st March 2018 these funds totalled £90,827 and therefore fall within the target level.

## Plans for Future Periods

Key objectives over the coming months will be to focus on the Mediation Pilot Scheme, secure funding for a training seminar in Jamaica and review our Prevention Guides for other Jurisdictions.

## 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 1993. 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 28.1.19 and signed on its behalf by:



Anne-Marie Hutchinson OBE  
Chair of the Board of Trustees

*Mehvish Chaudhry*  
MEHVISH CHAUDHRY  
TRUSTEE

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## INDEPENDENT AUDITOR'S REPORT

### 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 2018 which comprise the statement of financial activities, the balance sheet and the 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2018 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 Auditor's 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 accounts 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### 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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

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

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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 and for being satisfied that they 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 cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor 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 an auditor's report 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matter**

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2016.

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

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#### 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.

*GMAK Services Limited*

*30 Jan. 2019*

GMAK Services Limited  
**Chartered Accountants**  
**Statutory Auditor**  
Flat 1, 26 Lansdowne Road  
London W11 3LL

is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under 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 2018

	Notes	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £	Total 2017 £
<b>Income from:</b>					
Donations and legacies	3	211,621	-	211,621	212,873
Charitable activities	4	37,425	-	37,425	44,706
Investments	5	3	-	3	64
<b>Total Income</b>		<b>249,049</b>	<b>-</b>	<b>249,049</b>	<b>257,643</b>
<b>Expenditure on:</b>					
Raising funds	6	1,833	-	1,833	4,083
Charitable activities	7	265,607	-	265,607	263,196
<b>Total resources expended</b>		<b>267,440</b>	<b>-</b>	<b>267,440</b>	<b>267,279</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(18,391)</b>	<b>-</b>	<b>(18,391)</b>	<b>(9,636)</b>
Fund balances at 1 April 2017		109,218	7,793	117,011	126,647
<b>Fund balances at 31 March 2018</b>		<b>90,827</b>	<b>7,793</b>	<b>98,620</b>	<b>117,011</b>

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

All income and expenditure derive from continuing activities.

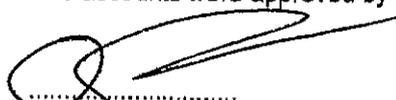
# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2018

	Notes	2018		2017	
		£	£	£	£
<b>Current assets</b>					
Debtors	12	8,662		45,837	
Cash at bank and in hand		104,158		88,192	
		<u>112,820</u>		<u>134,029</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(14,200)</u>		<u>(17,018)</u>	
Net current assets			<u>98,620</u>		<u>117,011</u>
<b>Income funds</b>					
Restricted funds	14		7,793		7,793
Unrestricted funds			90,827		109,218
			<u>98,620</u>		<u>117,011</u>

The accounts were approved by the Trustees on 28.1.19.

  
 .....  
 Anne-Maria Hutchinson  
 Trustee

  
 MEHVISH CHAUDRY  
 TRUSTEE

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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### 1 Accounting policies

#### Charity information

Reunite International Child Abduction Centre is an unincorporated association.

#### 1.1 Accounting convention

The financial statements 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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements 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.

#### 1.2 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.

#### 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 financial statements.

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.

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.

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2018

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#### 1 Accounting policies

(Continued)

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:

Fixtures, fittings & equipment	25%
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#### 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.

#### **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.

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 1 Accounting policies

(Continued)

#### *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.

### 3 Donations and legacies

	Unrestricted funds	Total
	2018	2017
	£	£
Donations and gifts	43,621	45,950
Government grants	168,000	166,923
	<u>211,621</u>	<u>212,873</u>
<b>Donations and gifts</b>		
Donations	7,749	8,034
Lawyers' listing	35,872	37,916
	<u>43,621</u>	<u>45,950</u>

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 4 Charitable activities

	Core and Advice Line £	Mediation £	Total 2018 £	Total 2017 £
Mediation fees	-	32,935	32,935	34,138
Performance related grants	-	-	-	5,000
Fundraising	4,490	-	4,490	5,568
	<u>4,490</u>	<u>32,935</u>	<u>37,425</u>	<u>44,706</u>
Analysis by fund				
Unrestricted funds	<u>4,490</u>	<u>32,935</u>	<u>37,425</u>	
For the year ended 31 March 2017				
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>

### 5 Investments

	Unrestricted funds 2018 £	Total 2017 £
Interest receivable	<u>3</u>	<u>64</u>

### 6 Raising funds

	Unrestricted funds 2018 £	Total 2017 £
Fundraising and publicity		
Other fundraising costs	1,833	4,083
	<u>1,833</u>	<u>4,083</u>

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 7 Charitable activities

	Core and Advice Line £	Mediation £	Total 2018 £	Total 2017 £
Staff costs	179,134	-	179,134	162,240
Core costs	1,665	13,665	15,330	22,450
	<u>180,799</u>	<u>13,665</u>	<u>194,464</u>	<u>184,690</u>
Share of support costs (see note 8)	64,129	-	64,129	72,395
Share of governance costs (see note 8)	7,014	-	7,014	6,111
	<u>251,942</u>	<u>13,665</u>	<u>265,607</u>	<u>263,196</u>

### 8 Support costs

	Support costs £	Governance costs £	2018 £	2017 £
Administration	33,710	-	33,710	32,243
Premises costs	17,760	-	17,760	20,374
Travel	12,859	-	12,859	19,778
Audit fees	-	5,203	5,203	5,361
Accountancy	-	750	750	750
Trustees' expenses	-	1,061	1,061	-
	<u>64,129</u>	<u>7,014</u>	<u>71,143</u>	<u>78,506</u>
Analysed between Charitable activities	<u>64,129</u>	<u>7,014</u>	<u>71,143</u>	<u>78,506</u>

Governance costs includes payments to the auditors of £5,203 (2017- £5,361) 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. Two trustees were reimbursed travel expenses of £1,060 incurred on behalf of Reunite.

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2018 Number	2017 Number
Project	1	1
Administration and support	2	2
Advice Line	4	3
	<u>7</u>	<u>6</u>

#### Employment costs

	2018 £	2017 £
Wages and salaries	165,553	150,819
Social security costs	9,902	9,015
Other pension costs	3,679	2,606
	<u>179,134</u>	<u>162,240</u>

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

### 11 Financial Instruments

	2018 £	2017 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	<u>4,039</u>	<u>41,209</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<u>11,035</u>	<u>14,141</u>

### 12 Debtors

	2018 £	2017 £
<b>Amounts falling due within one year:</b>		
Trade debtors	4,039	41,209
Prepayments and accrued income	4,623	4,628
	<u>8,662</u>	<u>45,837</u>

# REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2018

#### 13 Creditors: amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	3,165	2,877
Accruals and deferred income	11,035	14,141
	<u>14,200</u>	<u>17,018</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 2017 £	Movement in funds Incoming resources £	Balance at 31 March 2018 £
Research	793	-	793
Outreach Project	7,000	-	7,000
	<u>7,793</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 2018 £	Restricted funds 2018 £	Total 2018 £	Total 2017 £
Fund balances at 31 March 2018 are represented by:				
Current assets/(liabilities)	90,827	7,793	98,620	117,011
	<u>90,827</u>	<u>7,793</u>	<u>98,620</u>	<u>117,011</u>

#### 16 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2018 £	2017 £
Aggregate compensation	<u>59,103</u>	<u>57,926</u>