

Charity Registration No. 107529

**REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

reunite International Child Abduction Centre

Report of the Board of Trustees for the year ended 31st March 2019

The Board of Trustees presents its report and audited financial statements for the year ended 31st March 2019.

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

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 normally 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 period we have seen positive outcomes to some long-standing cases through the continued work of our advice line or mediation service singularly, or a combination of both services.

Prevention Guides: During the year we completed the redraft of our Prevention Guides for England & Wales and Scotland. Our prevention work is key to reducing the number of cases of abduction and parents need easily accessible, current, accurate guidance when they are concerned about the possibility of abduction. To ensure that the information contained within the Guides was legally accurate, we consulted with lawyers from each jurisdiction during the drafting process.

After receiving funding from The Leathersellers' Company Charity Foundation, The Persula Foundation and The Law Society, the revised Prevention Guide for England & Wales was translated into Polish. Poland regularly appears as one of the top destination countries for children abducted from the UK, and our advice line team regularly speak with Polish parents who fear that their child is at risk of abduction. We plan to translate the Guide into Spanish and Urdu to further increase accessibility.

Parent Support: We continued to provide parent support opportunities to supplement the work of our advice line, as parents repeatedly tell us that such opportunities to meet and speak with other parents are invaluable. We hosted regular parent get-togethers throughout the year, and our annual events such as the Annual Walk and Christmas meet up in London continue to be popular and well received. The Whatsapp group also allows parents who are not necessarily able to attend an event the possibility of seeking support from other parents and talking through their situations with people who truly appreciate what they are going through.

Client Satisfaction Survey: For the month of October all callers to the advice line were asked to complete an online client satisfaction survey so we could measure their level of satisfaction with the advice received and the service delivery. The results of the survey demonstrated that 85.19 percent of respondents were very satisfied with the service provided, with a further 9.88 percent being satisfied.

MEDIATION SERVICE

Mediation in international children's cases continues to have a high profile on the international agenda and, as well as continuing to provide mediation services to parents, the mediation team have been involved in a number of projects during the year.

Mediation Pilot Scheme: In April 2018 we launched our Mediation Pilot Scheme. Running for one year, the scheme has the support of the President of the Family Division and the wider judiciary and involves a **reunite** mediator being present at the Royal Courts of Justice when the court is sitting so that parents can speak face-to-face with a member of the team to discuss the possibility of utilising mediation. The scheme aims to ensure that mediation is at least considered in each case of child abduction that falls under the 1980 Hague Convention, and to increase the accessibility of mediation to those who wish to engage with the process.

Since the Mediation Pilot Scheme has been in operation, even though the Practice Guidance is not universally adhered to, we are observing an increasing number of parents choosing to mediate as an alternative to the court proceedings.

Japan: We have continued our training programme with the Aichi Bar Association and the hope is that we will be able to co-mediate with our Japanese partners in child abduction cases between the UK and Japan.

Events: During this financial year we have participated in a number of conferences and meetings around the world to discuss the use of mediation in international children's cases. Such events included a meeting of the Hague Network Judges in Miami, the Anglophone-Germanophone Judicial Conference for International Family Law in Vienna, a debate in the European Parliament, and a conference organised by the Association of Professionals Against International Child Abduction in Spain. Our participation helps to ensure that mediation remains on the international agenda and that best practice can be shared globally.

POLICY

HCCH Caribbean Meeting on International Child Protection: We participated in this conference which took place on 18th and 19th October in Kingston, Jamaica, with 65 participants from 23 jurisdictions in attendance. The conference covered the operation of the Hague Conventions relating to children, including the 1980 Hague Convention on the Civil Aspects of Child Abduction. Our Chair of the Board of Trustees and CEO both participated in the conference, specifically discussing the 1980 Hague Convention and the role of mediation in cross-border family disputes.

It is hoped that the event increased the confidence to those who are already working with the Hague Conventions, as well as encouraging jurisdictions not operating the conventions to consider future ratification. All of this should provide better protection for children in the region and quicker resolution of cases such as those involving international parental child abductions.

Scotland: In September we contributed to a consultation launched by the Scottish Government to review Part 1 of the Child (Scotland) Act 1995 and consider a family justice modernisation strategy. Part of the consultation specifically addresses the issue of international parental child abduction, and whether the criminal law of Scotland under S2 of the Child Abduction Act 1984 should be amended. Through our contribution we expressed our strong view that the law in Scotland should be brought in line with that of the rest of the UK to ensure children resident in Scotland have the same protection from abduction as children living in the rest of the UK.

Financial Review

Income for the financial year totalled £298,207 and expenditure totalled £290,264 resulting in a surplus of £7,943 for the year. At the end of the year £98,770 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 £60,000 and £120,000 in general funds. As at 31st March 2019 these funds totalled £98,770 and therefore fall within the target level.

Plans for Future Periods

Key objectives over the coming months will be to redesign and relaunch our website, review our Prevention Guides for other Jurisdictions, and continue to develop the Mediation Pilot Scheme.

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 18.12.19 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

Opinion

We have audited the financial statements of Reunite International Child Abduction Centre (the 'charity') for the year ended 31 March 2019 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 2019 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 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

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

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

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

19 Dec 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 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income from:</u>					
Donations and legacies	3	210,338	-	210,338	211,621
Charitable activities	4	87,867	-	87,867	37,425
Investments	5	2	-	2	3
Total income		<u>298,207</u>	<u>-</u>	<u>298,207</u>	<u>249,049</u>
<u>Expenditure on:</u>					
Raising funds	6	<u>2,090</u>	<u>-</u>	<u>2,090</u>	<u>1,833</u>
Charitable activities	7	<u>288,174</u>	<u>-</u>	<u>288,174</u>	<u>265,607</u>
Total resources expended		<u>290,264</u>	<u>-</u>	<u>290,264</u>	<u>267,440</u>
Net income/(expenditure) for the year/ Net movement in funds		7,943	-	7,943	(18,391)
Fund balances at 1 April 2018		<u>90,827</u>	<u>7,793</u>	<u>98,620</u>	<u>117,011</u>
Fund balances at 31 March 2019		<u>98,770</u>	<u>7,793</u>	<u>106,563</u>	<u>98,620</u>

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 2019

	Notes	2019 £	£	2018 £	£
Current assets					
Debtors	12	14,568		8,662	
Cash at bank and in hand		109,639		104,158	
		<u>124,207</u>		<u>112,820</u>	
Creditors: amounts falling due within one year	13	(17,644)		(14,200)	
Net current assets			106,563		98,620
Income funds					
Restricted funds	14		7,793		7,793
Unrestricted funds			98,770		90,827
			<u>106,563</u>		<u>98,620</u>

The accounts were approved by the Trustees on 18.12.19


Anne-Marie Hutchinson
Trustee


MENVISH CHAUDHRY

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Charity information

Reunite International Child Abduction Centre is a 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 2019

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

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Irrecoverable BAT is included in the expenditure to which it relates.

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.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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.

3 Donations and legacies

	Unrestricted funds	Total
	2019	2018
	£	£
Donations and gifts	42,338	43,621
Government grants	168,000	168,000
	<u>210,338</u>	<u>211,621</u>

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

3 Donations and legacies

(Continued)

Donations and gifts

Donations	10,825	7,749
Lawyers' listing	31,513	35,872
	<u>42,338</u>	<u>43,621</u>

4 Charitable activities

	Core and Advice Line 2019 £	Mediation 2019 £	Total 2019 £	Total 2018 £
Mediation fees	-	81,618	81,618	32,935
Fundraising	6,249	-	6,249	4,490
	<u>6,249</u>	<u>81,618</u>	<u>87,867</u>	<u>37,425</u>

5 Investments

	Unrestricted funds 2019 £	Total 2018 £
Interest receivable	<u>2</u>	<u>3</u>

6 Raising funds

	Unrestricted funds 2019 £	Total 2018 £
Fundraising and publicity		
Other fundraising costs	<u>2,090</u>	<u>1,833</u>
	<u>2,090</u>	<u>1,833</u>

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

7 Charitable activities

	Core and Advice Line 2019 £	Mediation 2019 £	Total 2019 £	Total 2018 £
Staff costs	173,018	-	173,018	179,134
Core costs	8,225	29,391	37,616	15,330
	<u>181,243</u>	<u>29,391</u>	<u>210,634</u>	<u>194,464</u>
Share of support costs (see note 8)	51,472	20,282	71,754	64,129
Share of governance costs (see note 8)	5,786	-	5,786	7,014
	<u>238,501</u>	<u>49,673</u>	<u>288,174</u>	<u>265,607</u>

8 Support costs

	Support costs £	Governance costs £	2019 £	2018 £
Administration	28,211	-	28,211	33,710
Premises costs	19,277	-	19,277	17,760
Travel	24,266	-	24,266	12,659
Audit fees	-	5,036	5,036	5,203
Accountancy	-	750	750	750
Trustees' expenses	-	-	-	1,061
	<u>71,754</u>	<u>5,786</u>	<u>77,540</u>	<u>71,143</u>
Analysed between Charitable activities	<u>71,754</u>	<u>5,786</u>	<u>77,540</u>	<u>71,143</u>

Governance costs includes payments to the auditors of £5,036 (2018- £5,203) 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 paid travel expenses for one trustee of £920 while carrying out duties on behalf of Reunite.

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Project	1	1
Administration and support	2	2
Advice Line	4	4
	<u>7</u>	<u>7</u>

Employment costs

	2019 £	2018 £
Wages and salaries	160,323	165,553
Social security costs	9,101	9,902
Other pension costs	3,594	3,679
	<u>173,018</u>	<u>179,134</u>

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

11 Financial instruments

Carrying amount of financial assets

	2019 £	2018 £
Debt instruments measured at amortised cost	6,690	4,039

Carrying amount of financial liabilities

	2019 £	2018 £
Measured at amortised cost	14,561	11,035

12 Debtors

Amounts falling due within one year:

	2019 £	2018 £
Trade debtors	6,690	4,039
Prepayments and accrued income	7,878	4,623
	<u>14,568</u>	<u>8,662</u>

REUNITE INTERNATIONAL CHILD ABDUCTION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

13 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	3,083	3,165
Accruals and deferred income	14,561	11,035
	<u>17,644</u>	<u>14,200</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 2018 £	Movement in funds Incoming resources £	Balance at 31 March 2019 £
Research	7,793	-	7,793
	<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 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:				
Current assets/(liabilities)	98,770	7,793	106,563	98,620
	<u>98,770</u>	<u>7,793</u>	<u>106,563</u>	<u>98,620</u>

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019 £	2018 £
Aggregate compensation	<u>67,732</u>	<u>59,103</u>