Charity registration number SC049604 (Scotland)

MISSING PERSONS UK AND BEYOND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

MISSING PERSONS UK AND BEYOND

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MISSING PERSONS UK AND BEYOND

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2026

Missing Persons U.K. and Beyond has reached it's seventh year as a registered charity, & the Trustees & administrative volunteers have continued to uphold the core charitable purposes & objectives of helping missing people & their families/friends, & reuniting long lost families/friends by providing advice; assisting with research; raising the profile of missing people on our website & social media forums etc; & providing financial & emotional support.

We remain resolute in our commitment to delivering a tailored service, continually adapting to the needs of our service users' by increasing and improving our online presence; developing our social media forums to raise awareness of the issue of missing persons; and expanding the number of administrative volunteers already working with us who have personal experiences of missing loved ones, so as to help influence 'best practise' and the services we offer.

We also strive to maintain our aim of broadening our infrastructure to operate with other relevant organisations.

Our team continues to work diligently to provide assistance to vulnerable people who find themselves in unimaginable circumstances, and we will carry on building the foundations of our premise to help those who need our support and to raise awareness of the subject of missing persons.

I would like to take this opportunity to thank everyone involved with the charity: our service users'; members on social media; volunteer fundraisers; admins; trustees; donors; and many more, whose knowledge, help & assistance throughout the years has been invaluable.

Joan Grant

.....
Joan Grant
Chairperson

Date: 29-09-26 .....

MISSING PERSONS UK AND BEYOND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (effective 1 January 2019).

Objectives and activities
The main goal of the charity is *two-fold* in relation to missing persons and reuniting long lost family/friends:

Missing Persons
Principally to make sure that all missing persons are found safe. Underpinning this mission is the objective to provide free support to those thinking about leaving home; those who have went missing; and their families. We aim to provide an efficient, protective support network to missing persons and their families, and in doing so it is necessary to deliver an adaptive strategy tailored to the needs of individuals.

The charity will continue to campaign and promote the cause of missing persons and their families, and will build upon its ambition to be a dedicated, capable and diverse administration.

Reuniting Long Lost Family and Friends
Families and friends can be separated or estranged for many different reasons, some of these reasons may not be known to the individuals searching, and our top priority is to ensure that, where possible, contact is made in a safe and secure manner.

Whether or not contact can be made, our objective is to offer free help and support on how to deal with the outcome.

In a similar vein to the purposes and aims outlined in the previous section, processes and procedures applied to these types of searches are tailored to the needs of individual cases.

Missing Persons U.K. and Beyond has endeavoured to ensure that all charitable activities have had a public benefit and have furthered the charity’s principal objectives.

The charity offers free, confidential support via telephone, text, email, and social media to people who are considering leaving home, or are currently missing, and the families of missing persons. This facility can also be used by missing persons to convey a ‘safe and well’ message to their relatives and can often be the first step in opening a line of communication.

As a way of making our services more accessible, the charity website (www.mpukab.com) highlights missing person cases & provides other resources for service users. The work carried out by the charity is based on the individual needs of each person/family, which constantly evolves, thus, the support network and help we provide needs to be sensitive to the adaptive nature of these needs.

When someone goes missing families are left in an unimaginable position and our free services are vital in providing them with practical advice and emotional support.

In providing assistance to families the charity would normally host events where those with missing loved ones can meet up with others in similar circumstances, which can be cathartic, as they know they are not alone in their experiences and can form support networks with others.

While face-to-face meetings are not always practicable for our service users, for a variety of reasons e.g., many suffer from anxiety, & experience other mental health issues meaning it is difficult for them to leave their homes; it can place a financial burden on them; or they may live in another area or country etc., therefore, we have group face-time chats with families of missing people, which has been successful, & very popular, & will be something we will continue to utilise in the future.

It is important to keep the profile of missing persons in the public domain, however, many families struggle financially with the aftermath of someone leaving home and are not always in a position to afford to promote their cases.

The charity aims to help in such circumstances by assisting with publicising missing persons' cases in a range of media outlets, for example, newspapers, and radio appeals etc. In some situations, we also provide financial assistance to families to help towards the cost of missing person posters, various types of appropriate advertisements, and other expenses families face as a direct result of having a missing family member.

The charity was recently asked to help students at the London College of Performing Arts who were performing a play about a fictitious missing person, & we were able to provide t-shirts for the cast which also had the charity logo on it, & the students also promoted the charity at the performance & on their social media account.

In the current economic climate fundraising options for a small charity can be difficult, but we continue to strive to do the best we can for the people who use our services, & as always, the generosity of those who make regular donations, local businesses, social media communities & the general public is very humbling.

Some of the monies raised were used to purchase missing person flyers & posters; t-shirts with missing person details; radio appeals; & for searching archives to help reunite long lost families & friends.

Administrative Volunteers
It is important to note the impact of the invaluable role of the administrative volunteers (admins) of Missing Persons U.K. and Beyond.

Many of our admins are people who have had direct experience of family members going missing, and indeed, the charity has continued to help them navigate these difficulties and build strong bonds with them throughout these trying times.

As a result of the help they have received, they chose to assist others through their work with the charity, by giving their own time to offer advice or simply someone to listen. These volunteers also help to share and monitor posts on social media.

It is their life experiences which continue to influence our activities ensuring a public benefit is at the forefront of our work.

Achievements and performance

Support Services

This year Missing Persons UK and Beyond has supported numerous families both while their loved one was missing, &, where appropriate, provided aftercare services where a loved one had returned.

Our support services are available via our website, telephone, email, & social media, (i.e., Messenger, Facebook, Twitter, Instagram & WhatsApp.).

As previously mentioned, face-to-face meetings haven't always been a viable option so one-to-one & group FaceTime's were organised, with the overall feedback being very positive, with many commenting that it was good to be able to talk to others - who are going through or have experienced what it is like to have a missing loved one as & when it suited (i.e., dropping into groups chats when they had free time, or when they felt able to) and that they could feel free to chat about whatever they wanted to.

This will be something the charity will continue to promote, as it takes the stress out of more formal meetings, it also means that service users don't have to travel, thus, removing any hassle in arranging childcare, rearranging schedules etc. or financial burdens regarding the cost of travel.

The charity has &/or are currently helping over 60 people looking to reunite with long lost family & friends. Our support services for people looking to reunite with others is similar to what is used with families of missing people; however, we actively undertake research using official channels – e.g., General Registrar's Office, genealogy websites etc.

We offer help & advice on what steps need to be taken; act as an intermediary to ensure safe contact can be made; and where appropriate, provide aftercare to support all parties.

The charity continues to utilise our website & social media accounts to increase *both* the attention given to the cause of missing people & their families as well as raising our public profile, to make people aware of the work we do, and to let missing people and their families know they have somewhere to turn to.

Financial review

The charity's Reserve Policy is structured around Contingencies & Risks Reserves & Unrestricted Reserves and is outlined below:

The reasoning behind the reserves policy is to ensure there are funds available to cover expected costs (costs associated with helping missing persons & their loved ones, research etc.) & to safeguard against unexpected contingencies & risks.

These contingencies & risks are situations such as: the fluctuations in receipts or payments; funds to allow for increased beneficiary needs; meeting specific future needs; or money set aside to cover events, or unforeseen situations that may arise in the course of the charity's business etc.

For the period that this reserve policy covers, the charity had no shortfalls in funding and met all expected/ unexpected costs.

ii. Contingencies & Risks Reserves

The trustees all agree that it is necessary to have capital set aside within unrestricted reserves i.e., a contingencies & risks reserves to cover unforeseen circumstances.

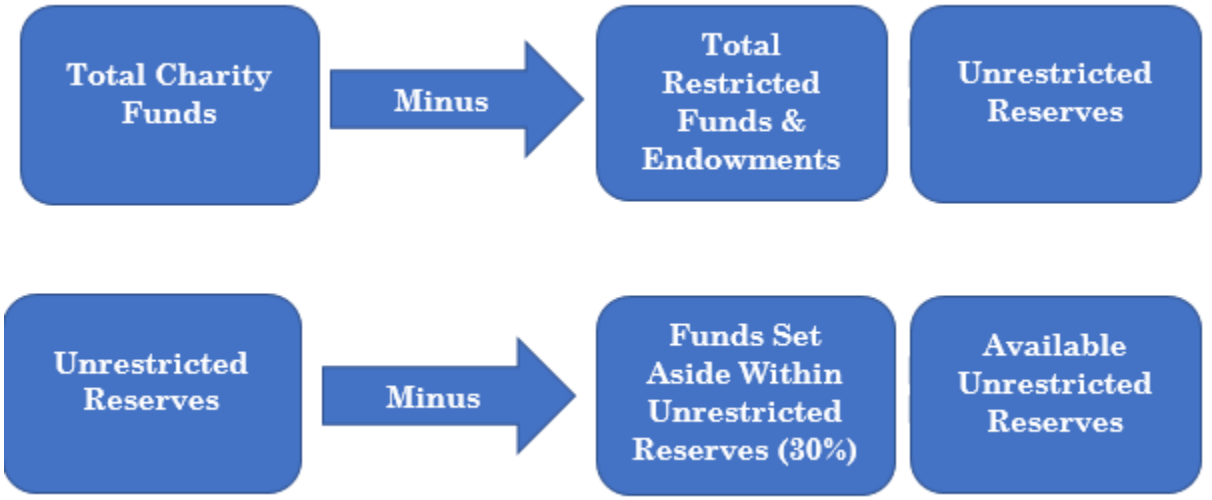
While this is not a designated/restricted fund, it was decided that an amount of 30% should be set aside in case an emergency situation arose.

This reserve can/should only be used when all the trustees unanimously agree that it is a necessary measure & the charity can afford to absorb such costs – i.e., would not be detrimental to the overall functionality of the charity.

iii. Unrestricted Reserves
The trustees agreed that it was necessary to have unrestricted reserves which can be freely spent on any of its charitable purposes.

Because of the type of work done by the charity, it is vital that there is a good standard of general reserves available to meet day-to-day running costs, as well as coping with the fluctuating costs associated with the needs of our service users.

iv. Restricted Funds or Endowments
For this current period, there are no restricted funds or endowments – i.e., donations/grants etc. that have been given to the charity for a specific purpose – therefore at present this is not applicable.



v. Level of Reserves Required
Total Charity Funds: £5,338

Total Restricted Funds & Endowments: £nil

Unrestricted Reserves: £5,338

Unrestricted Reserves: £5,338 Funds Set Aside Within Unrestricted Reserves (30%): £1,600

Available Unrestricted Reserves: £3,738

Donated facilities and services

Missing Persons U.K. and Beyond had no donated facilities or services to report for the current year.

Structure, governance and management
Missing Persons U.K. and Beyond became a registered charity in Scotland on the 12th September 2019. The charity is an *Unincorporated Association* and the organisation is governed by the conditions set out in its constitution, dated the 28th April 2019.

The *objects* stated in the constitution are as follows:

The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantages. And in furtherance of the stated objects, we will -

a) Provide support, financial, counselling or otherwise, to relieve families from hardship, physical or mental distress resulting from the unexplained disappearance without trace of a family member;
b) Raise public awareness of the social and economic problems in family life as a result of the unexplained disappearance without trace of a family member;
c) Provide support to reconcile the family and friends with the missing family member.

The charity provides its free services to missing people and their families and carries out activities to promote awareness and fundraising.

Reference and Administrative Details

Charity name: Missing Persons U.K. and Beyond

Registered Charity: SC049604

Charity's Address: C/O Chairperson & Trustee
Mrs Joan Grant
125 Parkside Street
Rosyth
Fife
KY11 2NF

Trustees: Mrs Joan Grant - Chairperson & Researcher
Mrs Linda Leslie - Secretary
Laura Collins - Treasurer & Researcher
Vivian Kydd - Researcher

Recruitment and appointment of trustees
The procedure for the appointment of Trustees is set out in the charity Constitution:

· Any person who wishes to become a trustee must sign, and lodge a written application (CV);
· Trustees may, at their discretion, refuse to admit any person;
· Trustees shall consider each application for membership at the first committee meeting which is held after receipt of the application; trustees shall, within a reasonable time after the meeting, notify the applicant of its decision on the application.

The trustees are exploring other ways of recruitment and appointment if/when a trustee vacancy arises e.g., media advertisement etc.

New trustees will be provided with a comprehensive induction pack providing data on the charity and what their role is within the structure of the charity, the pack also explains the constitution and has information on the aims, values and current activities.

Organisational structure

The Trustees of Missing Persons U.K. and Beyond is comprised of a diverse group of experienced, skilled people, working together with *administrative volunteers* - many of whom have personal experience of having missing family members – to ensure the charity delivers its principal goals.

The charity trustees follow the ***'Good Governance'*** guidance set out by the office of the Scottish Charity Regulator (OSCR) to ensure high standards & expectations are met, and this guidance is regularly reviewed to ensure adherence to the main elements of this code.

All trustees have a *collective responsibility* for overseeing the policies; finances; supervising the operational performance of the charity; and the trustees jointly share the responsibility for routine activities, although, where appropriate, trustees will discuss and agree where certain activities need to be delegated.

Other matters

The trustees do not receive any other types of remuneration &/or benefits from their work with the charity.

To achieve our charitable aims we are dedicated to fostering good working relationships with multiple agencies in the public, private and charity sector, as we believe this is vital in achieving successful outcomes and increasing the awareness of the subject of missing persons.

We continue to build upon the existing relationships we have with Members of the Scottish Parliament (MSP's); Local Authorities; local and national Scottish media (newspapers and radio); local businesses; and other bodies, including social media & local area groups with a similar focus as ourselves.

Working with other related parties and social media groups has increased our audience and meant that we are often recommended to families with a missing loved one, or those seeking to reunite with long lost family/friends who need help and support.

To continue to build our reputation, we have, and will continue to actively broaden the development & creation of our associations with other related parties, with a view to help influence discussions & policies on the topic of missing persons and promoting the main aims, values and future activities of the charity.

Trustees' Responsibilities

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

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to present that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Joan Grant
.....
Mrs J Grant
Trustee

Laura Collins
.....
Ms L Collins
Trustee

Date: 29-09-26 .....

MISSING PERSONS UK AND BEYOND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MISSING PERSONS UK AND BEYOND

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 10 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
   (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
   (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;

   have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Fiona Haro

Fiona Haro CA
Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: 29-09-26

MISSING PERSONS UK AND BEYOND

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Donations and legacies	**2**	1,269	1,280
Charitable activities	**5**	-	31
Other trading activities	**3**	-	573
Investments	**4**	44	95
Total receipts		1,313	1,979
Payments:			
Raising funds	**6**	168	-
Charitable activities	**7**	1,167	1,301
Total resources expended		1,335	1,301
Net Receipts/(Payments)		(22)	678

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MISSING PERSONS UK AND BEYOND

Statement of Balances

AS AT 31 MARCH 2026

	Notes	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Endowment Funds 2026 £	Total 2026 £	Total 2025 £
Bank and deposit balances						
Bank and deposit balances brought forward		5,660	-	-	5,660	4,982
payments in year		(22)	-	-	(22)	678
Bank and deposit balances carried forward		5,638	-	-	5,638	5,660
Creditors: amounts falling due within one year						
Other creditors	**11**	300	-	-	300	300

The Accounts were approved by the Trustees on 29-09-26

Signed for and on behalf of the Trustees

Joan Grant
.....
Mrs J Grant
Treasurer

Laura Collins
.....
Ms L Collins

1 Accounting policies

Charity information

Missing Persons UK and Beyond is a unincorporated organisation registered with OSCR (SC049604)

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). 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 not to prepare a Statement of Cash Flows.

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 next 12 months. 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.

1.4 Income

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.

1.5 Expenditure

Charitable expenditure includes direct and indirect costs of the charity. Indirect costs have been allocated between costs of activities in the furtherance of charitable objectives, and governance based on staff time and usage.

Support costs have been allocated between activities undertaken directly and charitable activities based on the number of staff involved in each area

1.6 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.

2 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	1,269	1,280

3 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	-	573

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	44	95

5 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Sale of pens	-	31

6 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Staging fundraising events	168	-

7 Expenditure on charitable activities

	2026	2025
	£	£
Direct costs		
Assistance to families	131	273
Travel	61	99
	192	372
Share of support and governance costs (see note 8)		
Support	675	629
Governance	300	300
	1,167	1,301

8 Support costs allocated to activities

	2026	2025
	£	£
Telephone	398	381
Subscriptions	277	248
Governance costs	300	300
	975	929

	2026	2025
Governance costs comprise:	£	£
Independent examiner's fee	300	300
	300	300

The support costs are apportioned on a direct basis.

9 Trustees

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

During the year, three trustees (2025: none) were reimbursed a total of £461 for travel and research expenditure.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Other creditors falling due within one year

	2026	2025
	£	£
Accruals and deferred income	300	300

12 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).