

Revive CIO

Annual Report and Accounts

31 December 2020

Charity Registration Number
1183006 (England and Wales)



Contents

Reports

Legal and administrative information	1
Trustees' report	2
Independent auditor's report	16

Accounts

Statement of financial activities	21
Balance sheet	22
Statement of cash flows	23
Principal accounting policies	24
Notes to the accounts	28

Legal and administrative information

Trustees	Father Kenneth Okoli C.S.Sp (Chairperson) Father Ugochukwu Ikwuka C.S.Sp Father John Kitchen C.S.Sp (First Assistant) Father James Mchamangu C.S.Sp Father Thomas Wilberforce C.S.Sp
Principal Address	Revive 187 Grey Mare Lane Manchester M11 3ND
Charity registration number	1183006
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank plc 10 Elephant Yard Kendal LA9 4LZ
Solicitors	IBB Solicitors Capital Court 30 Windsor Street Uxbridge Middlesex UB8 1AB

The trustees present their report together with the accounts of Revive CIO (Revive), a Charitable Incorporated Organisation (CIO) (the "charity" or "CIO") for the year to 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out on pages 24 to 27 of the attached accounts and comply with the charity's constitution, applicable laws and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2019).

Constitution

The Revive project was established in 2002 as a social justice project of the Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans) registered in England and Wales (Charity Registration Number 227350). Due to the rapid expansion of this project, the trustees decided to register it as a separate charity. Hence, on 16 April 2019, a new charity namely Revive CIO (No. 1183006) was formed. With effect from midnight on 30 June 2019, in accordance with a legal transfer of undertakings and a resolution of the trustees, the activities of the Revive project of The Spiritans were transferred to Revive CIO.

Objectives and activities

Objects

The aim of Revive is to accompany and support refugees and people seeking asylum, with compassion, equality and respect for human dignity by providing free practical support, services and advocacy regardless of race, religion, gender, sexuality, disability, age or beliefs.

The charity achieves its aims through:

- ◆ Relieving financial hardship of those seeking asylum and those granted refugee status and their dependants ("beneficiaries") in particular (but not exclusively) by providing legal and other advice and support;
- ◆ Preserving and protecting the physical and mental health of beneficiaries;
- ◆ Advancing the education and training of beneficiaries in order to help them to adapt to life in their new community and to equip them with the skills they need to find employment; and initiating and developing training in a range of personal and social skills; and
- ◆ Providing facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those persons who have need of such facilities by reason of their financial hardship or social and economic circumstances.

These objectives are achieved through:

- ◆ Working within the guidelines set by the charity and its trustees;
- ◆ Renting a suitable property for the work of Revive;

Objectives and activities (continued)

Objects (continued)

- ◆ Provision of suitable professional workers;
- ◆ Allocation of adequate financial resources;
- ◆ Compliance with an approved budget;
- ◆ Ensuring staff support;
- ◆ Networking with other agencies; and
- ◆ Through a rigorous development, monitoring and evaluation process.

Activities, achievements and performance

General overview

The year 2020 started well with great expectations. What we did not anticipate was that a global pandemic would force us to change completely the way we deliver our services. Hence, the year to 31 December 2020 can be divided into two phases:

- i. Before the pandemic; and
- ii. During the pandemic/lockdown.

i. Before the pandemic

At the beginning of the year (January 2020 to mid-March 2020), Revive continued to provide a range of high-quality services, with drop-in sessions, offering advice, guidance and support on immigration, housing, healthcare and integration programmes/courses. It also offered emergency provisions, specialised casework, advocacy and volunteering opportunities to the refugee and asylum community.



Drop-in session before the pandemic in February 2020

Activities, achievements and performance (continued)

General overview (continued)

ii. *During the pandemic/lockdown*

The Covid-19 pandemic changed the shape and nature of the world. It impacted, not only the basic nature of social interactions, but has also had a significant economic impact at every level in ways that have been outside of the charity's control.

With lockdown measures in place, the charity's activities have been heavily affected. While strictly observing the Government's advice on health and safety, Revive encouraged all its workers to use all means available to continue serving people in need, making use of online platforms to organise meetings. The platforms which were used included:

- ◆ Telephone;
- ◆ Video calls;
- ◆ Email;
- ◆ Zoom;
- ◆ Microsoft Teams; and
- ◆ WhatsApp and Skype.

Financial impact

Due to the pandemic, all fundraising events were cancelled, fewer donations were received and the grant applications which were awaiting decision were postponed. As a result of these, two big challenges came up, namely:

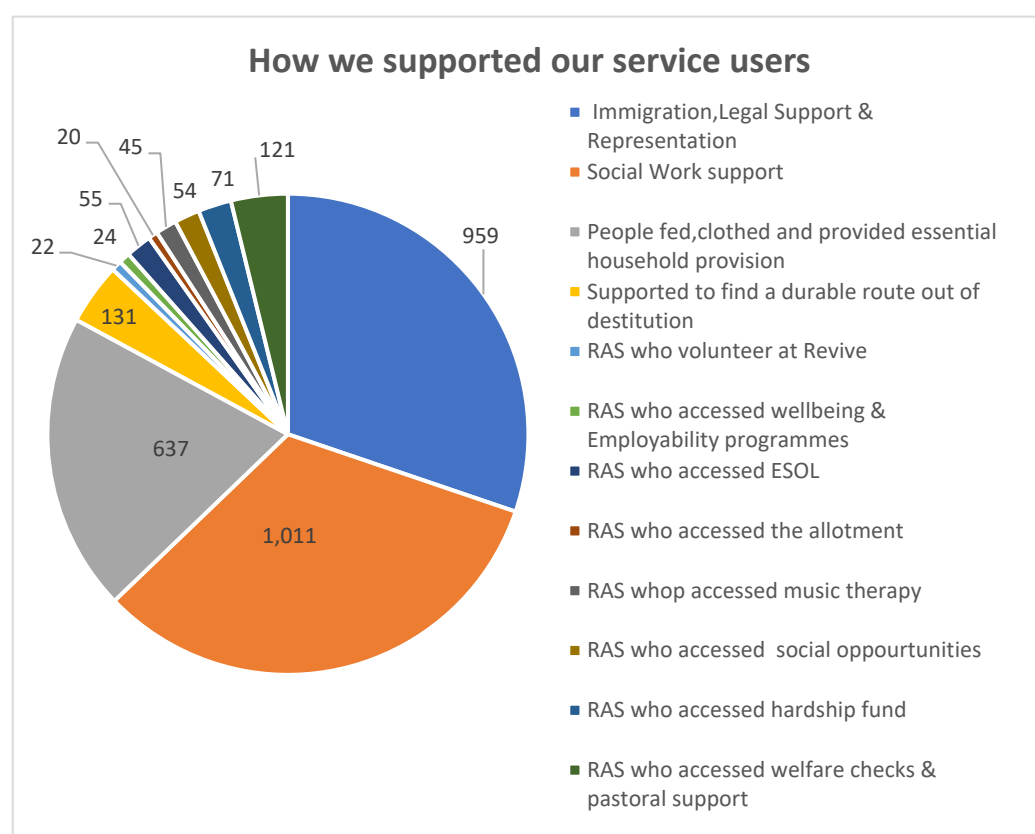
- ◆ Salaries: Due to less income, some of our staff were furloughed under the Coronavirus Job Retention Scheme. Hence, 80% of their wages costs were covered by the Government.
- ◆ Digital poverty: As we were starting to use digital platforms to support our service users, Revive needed more phones and laptops. This meant buying more laptops, mobile phones and IT support to enable staff and volunteers to work remotely. Also, some of the service users, especially those without recourse to public funds, had no means to access the internet and no credit/air time for their phones. Hence they needed assistance. To cope with this, Revive secured some grants to help in building digital capacity.
- ◆ Emerging from the lockdown: To continue with our activities and to be able to protect our workers, as the Government eased the lockdown, our offices and drop-in centres managed to put in place measures of health and safety to slowly welcome back our service users, volunteers and staff. Revive received grants to buy Personal Protective Equipment (PPE) and all that was needed to make offices safe. Revive is grateful to all funders.

Activities, achievements and performance (continued)

Achievements

Despite the challenges brought by the pandemic, Revive managed to help many people and had some tremendous achievements:

- ◆ Family reunions: Revive saw some families reunited with their beloved ones after a long time of separation as the asylum process can take many years. Through its immigration and social work departments, Revive continued to support individuals and families who are destitute and facing mental health issues through its enrichment programmes.
- ◆ Revive was audited by the Office of the Immigration Services Commissioner (OISC) in February 2020 and passed the audit receiving positive feedback.
- ◆ Through good multi-agency work, Revive has ensured that a truly holistic service was provided to service users under the Greater Manchester Refugee Support Partnership Network. This has been especially crucial in a year where face to face appointments have been limited.
- ◆ During the pandemic, Revive delivered door to door food parcels and other essentials to **215** beneficiaries.
- ◆ For the year to 31 December 2020, Revive advocated on behalf of over **2,690** service users. The pie chart below shows Refugee Asylum Support (RAS) offered by Revive.



Activities, achievements and performance (continued)

Social work advice provision

The social work department dealt with issues surrounding homelessness, failed asylum claims, mental and physical health difficulties, social isolation and discrimination. The team worked efficiently with other agencies.

- ◆ Through Revive's social/casework team, **1,011** people were supported. Among them, **79** failed asylum seekers were supported while in temporary hostels in Greater Manchester.
- ◆ Regular welfare checks were made for vulnerable service users, especially those with mental health concerns, single parents, and newly arrived families.

Challenges of the pandemic on social work

The impact of the Covid-19 pandemic on service users, both at the individual or household level, was enormous. Household composition and living arrangements impacted how the pandemic effects were experienced. During this period, the following challenges were experienced:

- ◆ Increase in destitution cases as a result of changes in legislation that requires newly granted refugees to vacate their government-supported accommodation within **28** days.
- ◆ Service users not being able to meet basic needs and having to make difficult choices. During welfare phone calls to the service users, service users talked about difficulty paying bills, necessities becoming luxuries and people needing to make choices between eating and cleaning products and protective equipment or having hot water.
- ◆ Food poverty, digital poverty and utilities ranked the highest problems. In households with children, to be able to access the internet to enable the children to attend online classes and explore educational platforms on websites like BBC bitesize has been a worry for parents.
- ◆ The issues of money to buy top-up for mobile phones and the internet experienced by the service users represented a barrier to communicate with each other but also with the agencies, making it harder to reach out for support.
- ◆ The threat of or losing one's accommodation even though the government instructed landlords to delay evictions.
- ◆ Delays in the resolution of immigration cases also had an impact on access to benefits for many service users.

Immigration service provision

After the lockdown, the immigration department had to adapt very quickly. It had to inform the service users and its partners to switch to telephone and online-based service. However, even with these unprecedented challenges, records show that, within the year under review, about **959** service users were supported. Revive made sure that a great number of callers were able to access the advice service which enabled them to follow their cases and other services they needed on their own.

Activities, achievements and performance (continued)

Challenges in the Immigration department

- ◆ It was very challenging to work remotely with service users, mostly because of the language barrier. A vote of thanks to volunteer interpreters who made sure that service users understood well the advice given to them.
- ◆ As most of Revive's volunteers are in the vulnerable category, a lot of pressure was put on the core team.
- ◆ Home Office operations were slow because of the pandemic. During the first lockdown, the UK Visa and Citizenship Application Services (UKVCAS) appointment centres closed down and, once re-opened, securing appointment slots was a great challenge which meant that, on several occasions, Revive staff members had to work during unsociable hours trying to secure free appointments as soon as they are released from midnight to the early hours of the morning and during weekends.
- ◆ Most of Revive's service users have no means to afford paid appointments with the Home Office, which can cost up to £400 per person. Unfortunately, most of Revive's service users are family groups and this makes the combined fee beyond reach.
- ◆ As funding streams have been limited, sourcing funding for crucial things like DNA Reports needed to strengthen family reunion applications has been extremely difficult.
- ◆ Between March and September, one key member of the team had to be furloughed thereby reducing our capacity significantly.

Enrichment Projects

Revive continues to enable service users to access enrichment projects for social support, mental health support and to learn new skills.

Service users are always under pressure from the Home Office, long waits on applications and delays in decisions and the enrichment projects are a great way for them to get out of their houses, learn new skills or socialise. Revive's enrichment projects are holistic and therapeutic in nature, combating isolation, offering skill acquisition and empowering service users. During these projects, skills are shared, friendships are forged, and mental wellbeing is improved.

The Women's group project, the Revive Action group, the Social Club and the Allotment project continue to empower and support our service users and remain integral to Revive's service.

Activities, achievements and performance (continued)

Women's Group

The Women's Group remains one of the most popular enrichment projects, bringing women together for mutual support and cultural sharing. The group is coordinated by our volunteers.



In January 2020, Revive secured a grant from The National Community Fund to support the project with Sewing and Upcycling workshops. Before the lockdown in March 2020, the group met every Monday, between 1pm and 3 pm, with an average attendance of **12** women at each session. Activities in the Women's Group include:

- ◆ Sewing;
- ◆ Card making;
- ◆ Knitting;
- ◆ Crochet; and
- ◆ Chatting/socialising.

Arts and craft projects were made possible by the funding received from the Lottery Community Fund. Sadly, with the pandemic, face to face meetings ended and the group's social activities were adapted virtually using the WhatsApp platform to socialise, foster friendship and improve mental wellbeing.

Activities, achievements and performance (continued)

The Allotment Project

2020 was not a great year at the allotment. An average of **20** service users visit the allotment weekly. Unfortunately, with the pandemic, much that was done was clearing and preparing seedbeds and planting of seeds in the greenhouse did not make it onto transplanting. As a result, they all withered.



The Allotment won the Manchester City Council Be Proud award, under the "Blossoming communities" category

English for Speakers of Other Languages (ESOL) classes

ESOL sessions at Revive are well run and resourced with open attendance. Participants come to the class whilst attending the Revive advice and social centre. About **55** people benefited from this. However, due to the current pandemic, not all service users could afford to join the lectures and socialisation virtually through Zoom due to digital poverty.

However, for those who could not join the virtual classroom, Revive provided conversational English through telephone focusing on words needed for everyday situations. Revive also tried to bring in British events and celebrations to help the refugees understand what was happening around them better, in a form of civic education.

The emphasis of the ESOL sessions is on increasing vocabulary, writing, reading, conversation, and building confidence. Games and activities help to improve conversation and interaction in a fun, safe setting such as reading simple nursery books or topical issues, such as the pandemic and measures to keep safe, Brexit, names of countries and their presidents, openly in the class.

Revive aims to create an environment where the students can speak, read and write, and are not afraid to make mistakes. Students expand their spoken English through the introduction of new phrases and grammatical structures each week. When they are ready to learn in a more formal setting, the students are registered at a college, to attend ESOL tuition up to 4 days a week which is the springboard for a more fluent conversation. Within the reporting period, Revive registered **22** students in college.



Activities, achievements and performance (continued)

Employability and Wellbeing course

The course ran for two hours plus over six sessions until the lockdown; the main aim was to gain confidence presenting oneself both orally in English and in a written application form. The total number of beneficiaries was **24**.

Revive Social Club

Service users do not have to speak the same language to make a great team! This is evident when it comes to the refugee Social Club. Sport, gym, cycling, board games, snooker, table tennis are fantastic ways to improve mental and physical wellbeing, as well as to promote team and community spirit. These activities continued but were disrupted by the pandemic. An average of **54** service users accessed Revive's social opportunities between January 2020 and March 2020.



Some of the Social club sessions

Emergency provision and Christmas presents

With all the hardship Covid-19 has brought upon the service users, in partnership with Altrincham friends of refugees, Revive delivered door to door nutritious food parcels and other essentials to **215** beneficiaries (**355** food parcels were delivered). **67** food vouchers through the food banks, over **105** Christmas presents wrapped and delivered to children of our service users in their homes, and **71** hardship funds were disbursed to service users.



Activities, achievements and performance (continued)

Volunteering programme / student placement at Revive

The contribution of Revive's team of volunteers and students was essential to achieve all of our 2020 goals. Revive thanks all volunteers for the great work and support of the most vulnerable people in our community.

Revive works in partnership with universities to provide placement opportunities for students of Social Work, Theology and International Relations and Global Communications. This year, the charity received **3** amazing students on placement.

The contribution of students and volunteers amounted to some **6,340** hours. Whilst we do not account for the value of this time in our financial statements, we can note that if we were to value their support to our work at only £10 per hour, it would amount to **£63,400**. Revive appreciates the great contribution.

Financial review

Results for the financial period

A summary of the results of the year to 31 December 2020 can be found on page 21 of this report and accounts.

Income in 2020 amounted to £214,765 (period from 16 April 2019 to 31 December 2019 – £239,556). Of the income, £13,520 (period from 16 April 2020 to 31 December 2019 – £6,066) was received by way of donations and £186,476 (period ended 31 December 2019 – £68,155) as grants. Further details of grants and donations are provided in the notes to the accounts.

Included in income in the period from 16 April 2019 to 31 December 2019 was the transfer of net assets from The Spiritans which amounted to £144,551.

Expenditure totalled £170,420 (period from 16 April 2020 to 31 December 2019 – £99,286). Staff costs totalled £111,054 (period from 16 April 2020 to 31 December 2019 – £63,385), the cost of activities and outreach was £19,899 (period from 16 April 2020 to 31 December 2019 – £12,484), governance costs were £11,439 (period from 16 April 2020 to 31 December 2019 – £6,005) and materials, resources and training amounted to £9,418 (period from 16 April 2020 to 31 December 2019 – £4,598) were the main areas of expenditure. Further details of expenditure are provided in note 4 to the accounts.

Net income for the year to 31 December 2020 was £44,345 (period from 16 April 2020 to 31 December 2019 – net income. after accounting for the transfer from The Spiritans, was £140,270).

Reserves policy and financial position

Reserves policy

The trustees have a policy of ensuring that they hold in reserve funds equivalent to the running costs of the charity for a minimum of six months. At 31 December 2020 the level of free reserves was £30,308 (2019 – £80,583). Therefore, the current level of free reserves is below target. It is the intention of the trustees to continue to try to build up reserves through careful financial management and by aiming to achieve small surpluses year by year.

Financial review (continued)

Reserves policy and financial position (continued)

Financial position

The balance sheet shows total reserves of £184,615 (2019 – £140,270). Of this £154,307 (2019 – £59,687) represents restricted funds which are raised for, and their use restricted to, a specific purpose, or donations subject or donor imposed conditions. As noted above, at 31 December 2020 the level of general funds or free reserves was £30,308.

During 2020, Revive applied and received emergency grants to support the organisation through the crises caused by the Covid-19 pandemic. They are responsible for 25% of the year's grant income but end in June 2021.

At the end of December 2020, one of the charity's grants covering over 30% of salary costs ended. Revive has applied for a renewal of this grant in partnership with other agencies.

Despite the challenges that will arise in the short to medium term as a result of Covid-19, the charity's free reserves are deemed appropriate and the trustees are content that the charity is a going concern.

Plans for the future

Due to the ongoing pandemic, the trustees will continue to keep both income and expenditure under review, at the same time as reaching out for new sources of income. Whilst there will undoubtedly be challenges ahead, the trustees do not expect material concerns to arise over the charity's financial position.

Furthermore, the charity intends to continue consolidating and developing its services. In order to continue supporting the services users, Revive plans to develop and establish new networks and partnerships with other agencies and organisations as well as looking for new sources of funds.

Structure, governance, and management

Statement of trustees' responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these accounts, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);

Structure, governance, and management (continued)

Statement of trustees' responsibilities (continued)

- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom 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 presume that the charity will continue in operation.

The trustees are responsible for keeping proper 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 Act 2011, the relevant Charity (Accounts and Reports) Regulations and the provisions of the charity's 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.

Key management personnel

The key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

Appointment of trustees

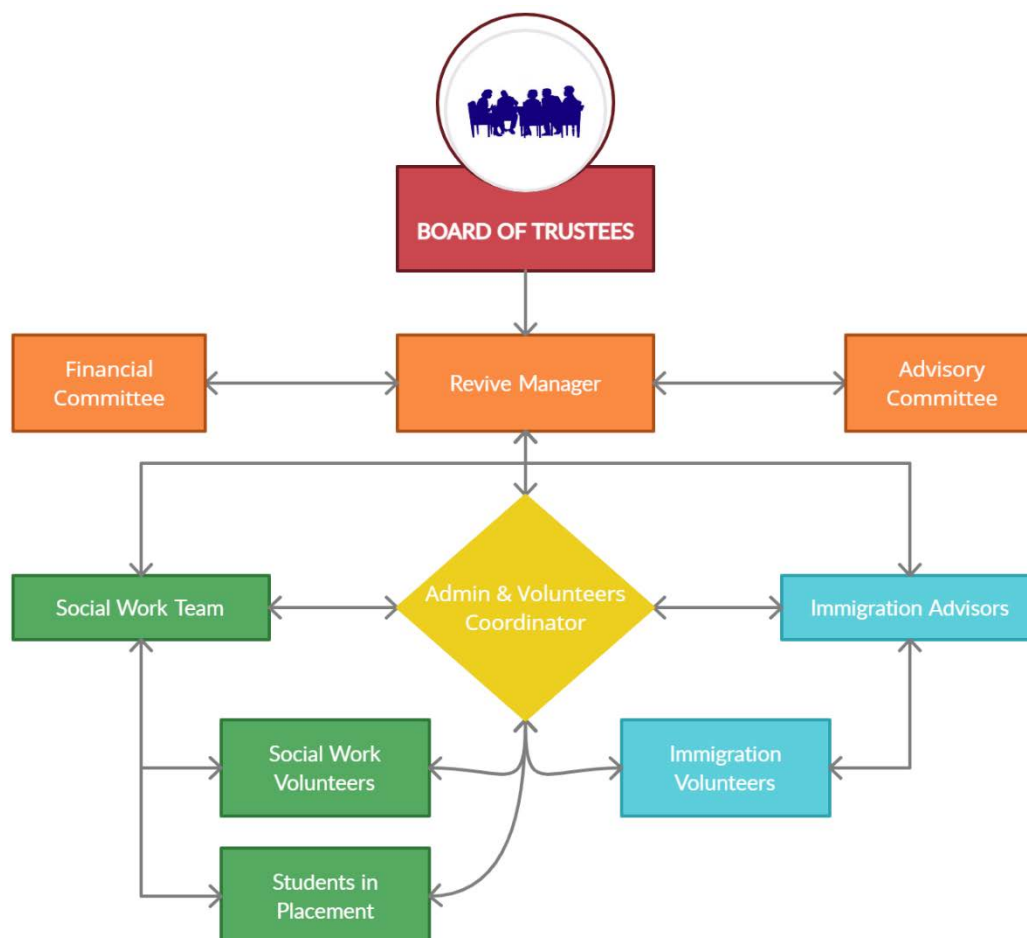
All trustees are appointed by those members of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (the "Province") who are in permanent vows.

Training of the trustees in their role is provided using materials provided by the Charity Commission of England and Wales, major conferences, the Association of Provincial Bursars, the Conference of Religious and relevant literature and seminars from firms of solicitors and accountants specialising in charity practice and procedures.

The names of the trustees who served during the year are set out on page 1.

Structure, governance, and management (continued)

Organisational structure



Risk management

The trustees are responsible for overseeing risk assessment. All significant activities undertaken by Revive CIO are subject to a risk review. The major risks are ranked in terms of their potential impact and probability.

With the exception of the challenges faced because of the Covid-19 pandemic (see above), the key risks affecting Revive CIO and the means by which they are mitigated are described below:

Economic conditions

The charity works with clients who cannot pay for the services provided so it relies on donation and grants to operate. As the economy continues to struggle, there is increasing pressure on people and organisations to meet ever tighter financial constraints and targets. Inevitably, this leads to some reducing the offer of grants and donations. This, to some extent, is mitigated through careful monitoring of expenditure and resource planning and by continuing to develop and build on the network of agencies and organisations that have built up a relationship with the charity.

Structure, governance, and management (continued)

Risk management (continued)

Safeguarding

The charity works with refugees and people seeking asylum and takes its responsibility in respect to safeguarding extremely seriously.

Revive has a Safeguarding Protection Officer who reports to the trustees.

All personnel in Revive coming in contact with children or vulnerable adults must conform to established guidelines and procedures in accordance with the principles and guidelines set out in the national Safeguarding Policy of the Catholic Church, as agreed by the Bishop's Conference of England and Wales and the Conference of Religious National Safeguarding Policy: *Respect for the innate dignity of every person is a fundamental principle. Integral to this is the recognition of the right of all people, which must be respected, protected, cared for and nurtured.*

Revive will always liaise closely with statutory agencies to ensure that if a disclosure is made, procedures are in place that allow for transparent practices.

These include the completion of Disclosure and Barring Service (DBS) disclosure forms. Training sessions take place in-house regularly and also in conjunction with the Diocese of Salford.

Fundraising policy

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2020, the charity received no complaints about its fundraising activities.

Employees, volunteers and members of the Congregation

Finally, the trustees would like to record their recognition of the professionalism and commitment of all their staff, the over 40 volunteers and members of the Congregation for their dedication and hard work in ensuring that the charity achieves its objectives. In particular, Revive wishes once again to express its appreciation of the continued support of the Spiritans who provide us with financial assistance and personnel.

Approved by the trustees and signed on their behalf



Trustee

Approved on: 7TH June 2021

Independent auditor's report to the trustees of Revive CIO

Opinion

We have audited the accounts of Revive (the 'charity') for the year to 31 December 2020, which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the accounts. 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 accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its income and expenditure;
- ◆ 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 accounts 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

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

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

- ◆ the information given in the trustees' report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with representatives from the trustees and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives from the trustees and review of minutes of trustees' meetings.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of representatives from the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested and reviewed journal entries to identify unusual transactions;
- Tested the authorisation of expenditure;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing accounts disclosures to underlying supporting documentation;
- Reading the minutes of meetings of trustees; and
- Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and the inspection of regulatory and legal correspondence, if any.

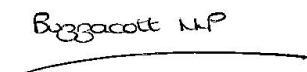
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We did not identify any irregularities, including fraud.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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.

A handwritten signature in dark ink that reads "Buzzacott LLP". The signature is written in a cursive style and is positioned above a horizontal line.

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

29 June 2021

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

Statement of financial activities Year to 31 December 2020

				Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
Income from:							
Donations	1	10,651	2,869	13,520	5,359	707	6,066
Other trading activities	2	3,030	—	3,030	20,784	—	20,784
Charitable activities							
. Enrichment activities	3	22,200	164,276	186,476	11,100	57,055	68,155
Other sources							
. Coronavirus Job Retention Scheme		11,739	—	11,739	—	—	—
		47,620	167,145	214,765	37,243	57,762	95,005
Transfers from The Spiritans (see below)	15	—	—	—	63,040	81,511	144,551
Total income		47,620	167,145	214,765	100,283	139,273	239,556
Expenditure on:							
Charitable activities							
. Enrichment activities	4	97,895	72,525	170,420	19,700	79,586	99,286
Total expenditure		97,895	72,525	170,420	19,700	79,586	99,286
Net (expenditure) income for the period and net movement in funds	6	(50,275)	94,620	44,345	80,583	59,687	140,270
Reconciliation of funds:							
Fund balances brought forward at 1 January 2020		80,583	59,687	140,270	—	—	—
Fund balances carried forward at 31 December 2020		30,308	154,307	184,615	80,583	59,687	140,270

The charity was dormant during the period from 16 April 2019 to 30 June 2019 inclusive.

All of the charity's activities derived from continuing operations during the above financial periods.

The charity has no recognised gains and losses other than those shown in the statement of financial activities above.

The charity was registered with the Charity Commission on 16 April 2019 and remained dormant until midnight on 30 June 2019. With effect from midnight on 30 June 2019, the activities, assets and liabilities of the Revive project contained within the accounts of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans) (see note 15) were transferred to the charity. The charity's activities commenced on 1 July 2019.

Balance sheet 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	9	10,741	—
Current assets			
Debtors	10	69,482	18,374
Cash at bank and in hand		105,992	124,396
		175,474	142,770
Liabilities			
Creditors: amounts falling due within one year	11	(1,600)	(2,500)
Net current assets		173,874	140,270
Total net assets		184,615	140,270
The funds of the charity			
Restricted funds	12	154,307	59,687
Unrestricted funds			
. Tangible fixed asset fund	13	10,741	—
. General fund		19,567	80,583
		184,615	140,270

Approved by the trustees and signed on their behalf by:

J.B. Mchamungu

Trustee

Approved on:

7th June 2021

Statement of cash flows Year to 31 December 2020

	Notes	Year to 31 December 2020 £	Period from 16 April 2019 to 31 December 2019 £
Cash flows from operating activities:			
Net cash used in operating activities	A	(4,082)	(6,610)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(14,322)	—
Net cash used in investing activities		(14,322)	—
Change in cash and cash equivalents in the year		(18,404)	(6,610)
Cash and cash equivalents at 1 January 2020		124,396	—
Cash and cash equivalents transferred from The Spiritans (note 13)		—	131,006
Cash and cash equivalents at 31 December 2020	B	105,992	124,396

Notes to the statement of cash flows for the year to 31 December 2020.

A Reconciliation of net (expenditure) income and net movement in funds to net cash used in operating activities

	Year to 31 December 2020 £	Period from 16 April 2019 to 31 December 2019 £
Net income and net movement in funds (as per the statement of financial activities)	44,345	140,270
Adjustments for:		
Transfer from The Spiritans (note 15)	—	(144,551)
Depreciation	3,581	
(Increase) decrease in debtors	(51,108)	1,726
Decrease in creditors	(900)	(4,055)
Net cash used in operating activities	(4,082)	(6,610)

B Analysis of cash and cash equivalents

	31 December 2020 £	31 December 2019 £
Total cash and cash equivalents: Cash at bank and in hand	150,992	124,396

Principal accounting policies Year to 31 December 2020

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2020. Comparative information is provided in respect to the period from the date of establishment of the CIO on 16 April 2019 to 31 December 2019.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2020) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets for the purposes of calculating the depreciation charge; and
- ◆ estimating the future income and expenditure flows of the charity for the purposes of assessing going concern (see below).

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts.

The trustees of the charity believe there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. In reaching this view, the trustees acknowledge that the charity continues to receive support from its parent charity, The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province.

Assessment of going concern (continued)

The trustees of The Spiritans have confirmed that they are willing to continue to provide financial and other support to the charity as and when needed for the medium term.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, income from other trading activities, grants and funds from the Coronavirus Job Retention Scheme.

Donations and grants are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations or grants pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Grants are included within income from charitable activities where these amount to the provision of a specific service but as donations where the grant has been given for general purposes.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Income from other trading activities is included in the accounts when the income is received or when it is probable that income will be received and when it can be measured reliably.

Monies from the Coronavirus Job Retention Scheme are recognised in the statement of financial activities when the funds have been applied for and the amount receivable has been quantified.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

Expenditure on charitable activities comprises expenditure incurred in the provision of support services and advocacy for refugees and people seeking asylum.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice. It also comprises a proportion of the wages of one member of staff.

Support costs, including governance costs, are allocated to the charity's sole charitable activity.

Tangible fixed assets and depreciation

All assets costing more than £1,500 and which have an expected life exceeding one year are capitalised.

- ◆ Computers, furniture and equipment
Expenditure on the purchase and replacement of computers, furniture and equipment is capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each asset over its estimated useful life.
- ◆ Motor vehicles
Motor vehicles are capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each vehicle over its estimated useful life.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Funds structure

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

The tangible fixed assets fund comprises the net book value of charity's tangible fixed assets, the existence of which is fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives. The value represented by such assets should not be regarded, therefore, as realisable.

General funds represent those monies that are freely available for application towards achieving any charitable purpose that fall within the charity's charitable objects.

Pension costs

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 7. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from donations

	Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019		
	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Total funds	10,651	2,869	13,520	5,359	707	6,066

2 Income from other trading activities

	Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019		
	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Rental income	2,400	—	2,400	1,200	—	1,200
Student placement fees	630	—	630	900	—	900
Car park fees	—	—	—	18,200	—	18,200
Other trading income	—	—	—	484	—	484
Total funds	3,030	—	3,030	20,784	—	20,784

3 Income from charitable activities: enrichment activities

	Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019		
	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Grants						
. The Spiritans	22,200	—	22,200	11,100	—	11,100
. Other grants	—	164,276	164,276	—	57,055	57,055
Total funds	22,200	164,276	186,476	11,100	57,055	68,155

4 Expenditure on charitable activities: enrichment activities

	Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019		
	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Cost of activities and outreach	3,552	16,347	19,899	1,711	10,773	12,484
Materials, resources and training	2,323	7,095	9,418	813	3,785	4,598
Promotion of enrichment activities	—	659	659	113	60	173
Premises costs and rates	1,855	5,204	7,059	1,780	2,348	4,128
Rent	—	1,750	1,750	—	1,393	1,393
Travel and motor expenses	356	1,693	2,049	8	1,840	1,848
Staff costs and remuneration (note 7)	81,586	29,468	111,054	10,277	53,108	63,385
Indirect cost of staff	1,020	2,000	3,020	1,525	1,728	3,253
Cost of volunteers	77	415	492	—	2,019	2,019
Depreciation	2,499	1,082	3,581	—	—	—
Governance costs (note 5)	4,627	6,812	11,439	3,473	2,532	6,005
Total funds	97,895	72,525	170,420	19,700	79,586	99,286

5 Governance costs

	Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019		
	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
	£	£	£	£	£	£
Legal and professional fees	3,027	6,812	9,839	973	2,532	3,505
Audit fees	1,600	—	1,600	2,500	—	2,500
	4,627	6,812	11,439	3,473	2,532	6,005

6 Net (expenditure) income for the period and net movement in funds

This is stated after charging

	Total funds Year to 31 December 2020	Total funds Period from 16 April 2019 to 31 December 2019
	£	£
Staff costs (note 7)	111,054	63,385
Depreciation	3,581	—
Auditor's remuneration – statutory audit services		
. Current period	1,600	2,500

7 Staff costs and remuneration of key management personnel

	Total funds Year to 31 December 2020	Total funds Period from 16 April 2019 to 31 December 2019
	£	£
Staff costs during the year were as follows:		
Wages and salaries	102,391	59,133
Social security costs	4,500	1,886
Pension costs	4,163	2,366
	111,054	63,385

There were no employees who earned more than £60,000 per annum (including benefits) during the year (period from 16 April 2019 to 31 December 2019 – none).

The average number of employees during the year was 5 (period from 16 April 2019 to 31 December 2019 – 5).

The key management personnel in charge of directing and controlling, running and operating the charity on a day-to-day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

8 Taxation

Revive CIO is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

The charity is not registered for VAT and therefore expenditure includes irrecoverable VAT where applicable.

9 Tangible fixed assets

	Computers, furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2020	—	—	—
Additions	4,327	9,995	14,322
At 31 December 2020	<u>4,327</u>	<u>9,995</u>	<u>14,322</u>
Depreciation			
At 1 January 2020	—	—	—
Charge for the year	1,082	2,499	3,581
At 31 December 2020	<u>1,082</u>	<u>2,499</u>	<u>3,581</u>
Net book values			
At 31 December 2020	<u>3,245</u>	<u>7,496</u>	<u>10,741</u>
At 31 December 2019	<u>—</u>	<u>—</u>	<u>—</u>

10 Debtors

	2020 £	2019 £
Accrued Income	<u>69,482</u>	<u>18,374</u>

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	<u>1,600</u>	<u>2,500</u>

12 Restricted funds

The income funds of the charity include the following unexpended balances of donations held on trusts to be applied for specific purposes:

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Enrichment activities fund	<u>59,687</u>	<u>167,145</u>	<u>(72,525)</u>	<u>154,307</u>

12 Restricted funds (continued)

	At 16 April 2019 £	Transfer from The Spiritans (note 13) £	Income £	Expenditure £	At 31 December 2019 £
Enrichment activities fund	—	81,511	57,762	(79,586)	59,687

The enrichment activities fund comprises donations and grants towards specific aspects of the enrichment projects.

13 Tangible fixed asset fund

Group	Total 2020 £
At 1 January 2020	—
Net movements in period	10,741
At 31 December 2020	10,741

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets used for the support of the members of the Congregation and their ministry. A decision was made to separate this fund from the general fund in recognition of the fact that the assets are used in the day to day work of the group and charity, and the fund value would not be realisable easily if needed to meet future contingencies.

14 Analysis of net assets by fund

	General funds £	Tangible fixed asset fund £	Restricted funds £	2020 Total £
Balances at 31 December 2020 are represented by:				
Tangible fixed assets	—	10,741	—	10,741
Current assets	21,167	—	154,307	175,474
Current liabilities due in one year	(1,600)	—	—	(1,600)
	19,567	10,741	154,307	184,615

	General funds £	Restricted funds £	2019 Total £
Balances at 31 December 2019 are represented by:			
Current assets	83,083	59,687	142,770
Current liabilities due in one year	(2,500)	—	(2,500)
	80,583	59,687	140,270

15 Transfer from The Spiritans

Revive CIO was registered with the Charity Commission on 16 April 2019 and remained dormant until 30 June 2019.

With effect from midnight on 30 June 2019, the activities of the Revive project were transferred from The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans) (Charity Registration Number 227350).

The activities of the Revive project was transferred to the charity in accordance with a legal deed of transfer. The net assets transferred at midnight on 30 June 2019 comprised:

	£
Net current assets	
. Debtors	20,100
. Cash at bank and in hand	131,006
. Creditors: amounts falling due within one year	(6,555)
Total net assets	144,551

The net assets transferred were represented the following funds:

	£
Unrestricted funds	63,040
Restricted funds	81,511
	144,551

16 Ultimate control

The charity, which is constituted as a CIO, was controlled throughout the period by The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province due to trustees of that charity being sole members of the CIO.

17 Related party transactions

During the reporting period, Revive CIO received £22,200 (period from 16 April 2019 to 31 December 2019 – £11,100) from The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans), whose trustees are the sole members of the CIO.

In addition, one priest of The Spiritans and two seminarian volunteers gave their time to the charity. An estimate of the value of this time, which is not reflected in these accounts, is £64,000 being £40,000 as the total cost of the manager's salary and £24,000 as the costs related to the two seminarians (period from 16 April 2019 to 31 December 2019 – £32,000 being £20,000 as the total cost of the manager's salary and £12,000 as the costs related to the two seminarians).

At 31 December 200, there was no indebtedness between Revive CIO and The Spiritans (2019 – none).

There were no other related party transactions requiring disclosure (period from 16 April 2019 to 31 December 2019 – none).

18 Liability of the members

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.