



Smailes Goldie Group
CREATING ADVANTAGE

Charity No. 1149017

Revive International

Financial Statements

30 June 2021



SD-0201691-1-6

ReVive International

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ReVive International Trustees' Report

The Trustees present their Report and Accounts for the period 1st July 2019 to 30th June 2020 .

Legal and administrative information

ReVive International is governed by a Trust Deed executed on 30th June 2012 which was amended on 13th September 2012 and is a registered charity, number 1149017.

The principal address of the charity is 12 Bishops Way, Badger Hill, York, North Yorkshire, YO10 5JG.

The charity's trustees who have served throughout the period ended 30th June 2020 are as follows:

Rev. Jim Roberts (Chair)
Mr Chris Mackie (Secretary)
Mr Mike North
Mrs Rachel Barlow Maclure
Mr Andrew Roberts
Mrs Tamara Dutra Throup
Mr Charles Barlow

The trustees are legally responsible for the day to day running and for the finances of the trust and that the grants are provided in line with the objectives and aims of the charity. This year the trustees have met five times, in November and December 2020 and in February, April and June 2021 and they are also in regular contact via email to oversee the grants made to Brazil and to keep up to date with the work of the Brazilian NGO Reaviva. New trustees can be chosen and elected by the current trustee board.

Bankers

HSBC 13 Parliament Street York YO1 8XS

History and Aims of the Charity

Revive International was set up by Trust Deed on the 30th June 2012 which was amended on the 13th of September 2012. Revive was registered as a charity on the 19th of September 2012. The objects of the charity are the promotion of human rights and to help in the relief of poverty especially amongst young girls who have suffered from sexual or physical abuse and exploitation in Brazil.

Activities

Overview

The charity has been supporting a Brazilian NGO called 'Reaviva' which works with young children who have suffered sexual or physical abuse and exploitation in Olinda PE in the north-east of Brazil. Reaviva is led and overseen in Brazil by Andy and Rose Roberts along with a Brazilian board of directors. Andy and Rose are employed by the Church Mission Society. Revive has been making grants to support the work of the NGO.

Reaviva is based in the NE of Brazil in a city called Olinda and their work has expanded over the years. Their focus is working with young children who have suffered physical or sexual abuse, usually by a close family member, resulting in the child needing to be brought into care. They run two safe houses for children in the city. Thanks to grants made by the charity they were able to purchase and open the first home in 2014 which is still the only home in the city exclusively for girls. Grants made during the previous financial year enabled the NGO to purchase a further property to provide needed office and working space along with another home for babies and young children. The homes have space for up to 24 children who come via the local authorities and social services. The Reaviva team works with the children in lots of different ways to help restore their lives and renew their hope for the future. The aim is to place the children back into safe families either by reintegration into their biological family or a new family via adoption.

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The board is pleased to see Reaviva expand their work beyond their care homes to focus on bringing in a new fostering service to the city, seeking out strategic partners to begin their prevention and community development work as well as continuing their training program and building local networks.

The trust provides regular grants to support all areas of Reaviva's expanding work. More information is given below on the trust's activities this financial year in each of the areas.

Reaviva is also currently applying for Brazilian government funding and other income sources to help support the cost of their work.

Children's Homes

The new home for children aged 0-6 years received the necessary authorisations from the local government in March 2020 but due to the current COVID-19 pandemic, the first children only arrived in September 2020. Since then nine children, including four babies have come to the two homes which are currently both close to capacity, a result of increased abuse during the pandemic. Some more staff have been recruited to the team, some due to certain children requiring extra attention due to their individual needs, plus a development facilitator to help develop the new areas of Reaviva's work.

Within the children's homes, Reaviva works in five main areas:

- a) Provision of basic needs: Through Reaviva the children have a safe place to live, a warm bed to sleep in, clothes to wear and food to eat.
- b) Psychological and Social assistance: Through Reaviva's psychologist and social worker the children receive frequent therapy sessions to help them work through the traumas of the past and prepare them for the future. They are also seen by public and private psychologists and psychiatrists if needed. Their health needs are also looked after by the social worker.
- c) Creating/Restoring family ties: The Reaviva team work with the children's' families to identify family members who would be able to look after the child. Activities and therapy sessions for the child and the family member help create or restore their relationship with the hope that the child will be able to return to a family environment. For children who cannot return to their immediate family, substitute families are worked with in the same way to encourage a potential adoption.
- d) Education: All the children at Reaviva are placed back into the school system. Many are behind on their studies which is why Reaviva invests time and resources into school reinforcement classes in the house. The social worker also helps the older teenagers find professional courses and apprenticeships to enhance their employability and prepare them for the workplace.
- e) Leisure: Reaviva also runs lots of leisure, sports and dance activities for the children including educational and recreational trips.

The board were very happy that four children were reintegrated back into their families or adopted during this financial year. All of Reaviva's work flows from their Christian faith and is very much evident in all they do.

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Fostering Service

Part of Reaviva's expanding work is a focus on implementing a fostering service in the city. Currently, there is no fostering service available – not even a law for it – so children's homes are a short term necessity, however, Reaviva believes that family-based care is better for the child's long term future. Reaviva has undertaken a bold goal of transitioning to family-based care, helping to build and run a fostering service in the city with the hope of ultimately closing their children's homes. The trust agrees with their vision and will support them in the pursuit of it.

Fantastic progress has been made towards fostering this financial year. A team has been formed including one of Reaviva's social workers, to drive the project forward. They've participated in training sessions, elaborated Reaviva's fostering project proposal and have had frequent meetings with both the local government and the state's judiciary department. The municipal law is still pending, delayed due to the pandemic, but there is now a civil movement putting pressure on the lawmakers to pass the law. However, Reaviva is not now dependent on a local law being passed, the judge and prosecutor would be happy to support a private fostering service provided by Reaviva under federal law. Reaviva is now moving onto the next stage of recruiting and training potential foster families for a November launch, whilst also working closely with the local government to pass the municipal law so that the government can also provide a fostering service.

The trust received a very generous donation of £20,000.00 to be split between the fostering service and the general fund. The fostering part will be used as seed money to get the service up and running, by which time other sources of funding should be in place. Reaviva expects to employ at least one more member of the fostering service, a psychologist, in the coming weeks. The board has received Reaviva's fostering proposal, approved it and will aim to fund it via ringfenced giving specifically towards fostering or by general giving.

Community Development

Reaviva is also beginning to expand its work into the area of community development with a hope of preventing that children fall into abusive situations. They plan to do this via a partnership with Living Waters Anglican Church who are based in a poor community. Reaviva has already run a number of workshops with the church to help prepare them for this work. Education projects, dance therapy, martial arts and community market using supermarket waste food are all in the pipeline.

COVID-19 Pandemic

The COVID-19 pandemic has been well documented in Brazil and as an essential service Reaviva's work has continued throughout. Reaviva is following the local guidelines, only essential staff can enter the homes as such most of the children's activities, such as ballet and judo, have now moved online. Schools continue to be closed so the staff are also home schooling the children with Reaviva's teacher giving his catch up classes online. The board are thankful that the work continues and that some children even went on to new families during this time. Recently, some of the restrictions have been lifted meaning that some of the regular activities can now happen in the homes rather than online.

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The trust provided some support to cover the cost of some PPE equipment for the staff. It was also decided that staff would travel to and from the homes by Uber rather than public transport for their own safety. This continued for a few months during the peak of the pandemic but has now been scaled back.

Thankfully, there has been no cases amongst the children and just a handful of suspected cases amongst the staff. These were easily contained as staff were asked not to come to work and to self-isolate if displaying cold-like symptoms.

Trustee Visits

During the past financial year there have been no trustee visits, some were planned but were cancelled due to the pandemic.

US Non-Profit

The board are pleased that the US non-profit that Andy and Rose started has had a good financial year, providing further financial support to the growing work in Brazil. The board has grown, and some promising relationships are being developed with local churches.

Andy and Rose Roberts Return to the UK

A big change this financial year was the announcement that Revive trustee and Reaviva founders, Andy and Rose Roberts, will be returning to the UK in August 2021 after nearly 14 years in Brazil as Church Mission Society Mission Partners so that Andy can take up a new role as the Director of International Mission for the CMS. The trustees are very pleased with how the transition of leadership of Reaviva has gone with the Roberts' successfully handing over to a local leadership team. The new Reaviva leaders, Elise Canuto and Claudemir Nativo, are well known to the board and have been by the Roberts' side ever since the beginning of Reaviva's work. The board of trustees have renewed their agreement with the new board of Reaviva detailing the funding relationship and how funds should be used and are satisfied that the excellent financial transparency will continue.

The board were initially concerned about communication with the new leaders, but these concerns were satisfied with Elise's fluent English and with Bento, Reaviva's new Development Facilitator joining the leadership team whose role also includes communications with the UK/US).

There is an ongoing concern on how this change might affect the trust's fundraising efforts, since a lot of the current support comes through the Roberts' connection with the work in Brazil. It's hoped that a sufficient connection with Reaviva has been established over the years that funding may continue, also the new areas of Reaviva's work should also attract new funding. The board are also grateful that the trust currently has sufficient reserves to see it through any short term drop in funding.

Financial Review **Income**

The trustees have been encouraged by the generosity shown by individuals, churches and organisations who have donated to the trust over the past year. Reaviva's monthly expenditure has increased during this past year and the board are keen to increase our regular monthly income to help cover this.

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By the end of this financial year, the trust was receiving regular amounts from 157 individuals along with one off donations from churches, organisations and other individuals. The trustees are thrilled that regular giving continues to increase. Our end of year financial report shows that Revive received a total of £128,965 in voluntary unrestricted income. This includes £66,872 received through regular standing orders, £56,572 from other 'one off' donations and £5,520 from the sponsorship scheme. All of these funds are unrestricted.

There has been a focus on the pioneering fostering service that Reaviva will be running shortly in Olinda. The board are thrilled that there has been some very positive support for this new area of work including generous gifts from trusts, individuals, and churches. During this financial year, the trust received £13,540 towards the Fostering service and will ring-fence this money to be used towards that end. The trust also received a total of £16,116 through the gift aid scheme and are very grateful to those who give tax efficiently plus £30 in savings interest.

This provided a total of £158,681 in voluntary income.

Grants and Expenditure

This financial year a total of £168,177 has been provided through a number of grants to the work of Reaviva in Brazil, this included £10,150 ringfenced to be spent on developing the fostering service. The monthly running cost of Reaviva's work has increased this past year due to the opening of the second home and almost doubling the number of their employees. The money is regularly remitted to Brazil where Andy and Rose Roberts along with the Brazilian board provide monthly financial reports and statements which satisfy the trustees that the money sent is being used in line with the objects and aims of the charity.

A total of £862 was spent on various running costs, including bank fees, antivirus software and cloud-based storage solutions for the work in Brazil.

The trustees are extremely grateful for the generosity shown over the past financial year. The reserves will enable the trust to continue to support Reaviva's work and provide an element of stability in an unstable and uncertain economic future for the UK.

All monies that the charity receives are remitted and applied as soon as reasonably possible in line with the objects and aims of the charity.

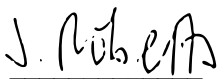
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Future Plans

The board are excited by what the future holds for Reaviva's work and are thrilled to be able to help expand their ministry through the gifts received this past financial year. The trust will continue to help Reaviva cover the cost of their activities and are excited by the fostering vision and the plans for a future community prevention project alongside potential social enterprise.

The trustees hope that the number of regular givers, donations and fundraising events to the charity will increase so that Revive can continue to support the homes and Reaviva with their growing work.

Approved by the trustees and signed on their behalf by Rev Jim Roberts (Chair)



Rev. Jim Roberts

20 November 2021

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Statement of 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 England and Wales 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 period. 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 departures disclosed and explained in the financial statements;
 - 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 accounting records which 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 Charity (Accounts and Reports) Regulations 2008 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.

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Independent Examiner's Report to the Trustees of ReVive International

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2021 at set out on pages eight to ten.

Responsibilities and basis of report

As the charity's Trustees, you are responsible for the preparation of the accounts.

The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act;
- and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



L D Taylor ACA
Smailes Goldie
Chartered accountant
Smailes Goldie
Regent's Court
Princess Street
Hull HU2 8BA
20 November 2021

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Receipts and Payments Account

For the period ended 30th June 2021

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 2021 £	Total 2020 £
Receipts					
Donations, legacies and other similar receipts	62,123	13,540	-	75,663	48,499
Standing Orders	66,872	-	-	66,872	65,150
Gift Aid	16,116	-	-	16,116	17,585
Interest received	30	-	-	30	657
Total receipts	<u>145,141</u>	<u>13,540</u>	<u>-</u>	<u>158,681</u>	<u>131,891</u>
Payments					
Charitable payments					
Grants paid	157,165	10,150	-	167,315	172,363
Charity running costs	694	168	-	862	424
USA trip	-	-	-	-	1,785
Total payments	<u>157,859</u>	<u>10,318</u>	<u>-</u>	<u>168,177</u>	<u>174,572</u>
Net (payments)/receipts for the period	<u>(12,718)</u>	<u>3,222</u>	<u>-</u>	<u>(9,496)</u>	<u>(42,681)</u>
Bank balances at 1st July 2020	<u>323,531</u>	<u>1,500</u>	<u>-</u>	<u>325,031</u>	<u>367,712</u>
Bank balances at 30th June 2021	<u>310,813</u>	<u>4,722</u>	<u>-</u>	<u>315,535</u>	<u>325,031</u>

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Statement of Assets and Liabilities

At 30th June 2021

	Unrestricted Fund 2021 £	Designated Fund 2021 £	Restricted Fund 2021 £	Total 2021 £	Total 2020
Cash Funds					
HSBC Bank plc					
Bank balances:					
Current:	10,004	4,722	-	14,726	24,252
Savings:					
Debtors	300,809	-	-	300,809	300,779
	<u>310,813</u>	<u>4,722</u>	<u>-</u>	<u>315,535</u>	<u>325,031</u>

Approved by the Trustees on 20 November 2021



The Revd. Jim Roberts

ReVive International

Notes to the Accounts

For the year ended 30th June 2020

Accounting Policies

1. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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 UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity receives the income.

Fundraising income relating to events is recognised when the income is received.

Resources expended

Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2. Trustee remuneration

The trustees receive no remuneration for their services.

3. Related party transactions

There were no related party transactions during the period.

	At 1 July 2020 £	Donations £	Expended £	At 30 June 2021 £
4. Restricted funds				
Reaviva projects	-	-	-	-

Restricted funds are funds that can only be used for the particular restricted purpose within the objects of the funds, as stated above.

Income may be restricted when specified by the donor or when funds are raised for a specific restricted purpose. Such income is allocated to a restricted fund.

Resources expended on the above funds represent expenditure incurred in fulfilling the specific objects of the funds.