

Revive International

Financial Statements

30 June 2025



SD-0220807-1-6

ReVive International

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ReVive International

Trustees' Report

Charity Information

Revive International (Charity Number 1149017)

UK Address: 12 Bishops Way, Badger Hill York YO10 5JG

Contact: 01904 413479 or info@revive-international.org

Trustees

Canon Andrew Roberts MBE (Chair)

Rev. Jim Roberts (Secretary)

Mr. Mike North

Mrs. Rachel Barlow Maclure (resigned May 2025)

Mr. Charles Barlow

Mr. Andrew Johnson

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 twice online. They are 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.

The board were sad to accept the resignation of Rachel Maclure, who has been a trustee since Revive's inception. We thank her for her amazing contribution to Revive's work over the years and wish her well in her next endeavors.

The board are aware that we need to recruit another two board members and to address the current gender imbalance.

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 supports 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 was started by Andy and Rose Roberts who have now passed on leadership of the NGO to Elise Canuto and Claudemir Nativo. They are supported and overseen by a local governing board of directors. A number of Church Mission Society people are also connected with Reaviva. Revive has been making grants to support the expanding work of the NGO.

Their main 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 a safe house for children in the city, community development initiatives as well as running a foster care service.

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 previous financial years 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 second home has now closed as Reaviva is transitioning their work with children from 0-7 years to a foster care service. The home and foster care service have space for up to 18 children (depending on the current number of foster families) 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.

ReVive International

Trustees' Report - continued

Reaviva has also successfully started a fostering service in the city of Olinda - the first of its kind! This is in line with Reaviva's desire to see children cared for in families rather than in institutions.

Reaviva is supporting a number of community development initiatives in partnership with a local Anglican Church including a community market and children's work. The main aim for this area is to prevent children from falling into an abusive situation via strengthening family relationships, education and awareness raising.

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 Home

Reaviva runs one home exclusively for girls from 7 - 16 years old. This financial year a total of 14 children and teenagers were referred to Reaviva by the Brazilian social services, 9 were placed in the home alongside the other children already in the homes and 5 were placed in the foster service.

Within the children's home and foster service, Reaviva works in five main areas:

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.

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.

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.

Education: All the children at Reaviva are placed back into the school system. Many are behind in 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.

Leisure: Reaviva runs lots of leisure, sports and dance activities for the children including educational and recreational trips.

The board were very happy that a total of 12 children and teenagers were placed back into safe families during this financial year, either through adoption or family reintegration. All of Reaviva's work flows from their Christian faith and is very much evident in all they do.

Fostering Service

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 down their children's homes. The trust agrees with their vision and will support them in the pursuit of it. Reaviva's second home (for children aged 0-7 years) was successfully closed at the end of 2023 and the children either reintegrated back into safe biological families or transferred to the fostering service.

After numerous years of work and advocacy including a successful legislation process providing the legal framework within which to run a fostering service, Reaviva now runs the only fostering service in the municipality. The first child was placed in the fostering service in November 2022 – a historic occasion for the city. This financial year a total of 5 children were placed in the foster care service, a good number considering the lack of cultural awareness of fostering – something which the Reaviva team is working on.

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Trustees' Report - continued

The team have now been visiting churches and other places in order to recruit potential foster families. A number have been through the training and another 4 families have successfully completed the training and are ready to foster. Reaviva hopes to have a total of 15 families on the books by the end of 2027.

The trust has set up a designated fund for supporters who would like to support the fostering work directly.

Community Development

Reaviva is also beginning to expand its work into the area of community development with a hope of preventing children falling into abusive situations. They plan to do this via a partnership with Living Waters Anglican Church in the community around the church. Children's work such as martial arts classes and football have already started with around 53 children regularly attending.

A community market has also been set up which receives food donations from local supermarkets (which would have gone to waste) and is then able to distribute it to families who most need it. The families pay a small financial contribution which allows them access to the market. This past financial year, the market has directly worked with 45 families including 175 adults and 110 children. The market is also able to provide a space to build community with these families and connections with the church.

Trustee Visits

Sadly, there were no trustee visits within this current reporting period. This is mainly due to two visits happening last financial year with the next one scheduled for August 2025. These visits are greatly beneficial both for the trustee's board and for Reaviva. No trust funds were spent on the visits.

US Non-Profit

The board are pleased that the US non-profit linked to Revive and Reaviva 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 and other funding organisations. There are some plans to collaborate on fundraising events in the USA during this upcoming financial year.

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.

By the end of this financial year, the trust was receiving regular amounts from 150 individuals along with one-off donations from churches, organisations and other individuals. The trustees hope to attract more regular and one-off gifts.

Our year end financial report shows that Revive received a total of £113,164 in voluntary unrestricted income. This includes £55,412 received through regular standing orders (a small decrease from last year), £30,572 from other 'one off' donations and £5,270 from the sponsorship scheme. All of these funds are unrestricted.

The trust received a total of £1,129 towards the Fostering service and will ring-fence this money to be used towards that end. The trust also received a total of £18,197 through the gift aid scheme and are very grateful to those who give tax efficiently plus £2,400 in savings interest.

Grants and Expenditure

This financial year a total of £150,000 has been provided through a number of grants to the work of Reaviva in Brazil. Costs have decreased slightly in Brazil due to the closure of the second home. The trust plans to continue to financially support Reaviva at this level for the next few years. The board is very encouraged that Reaviva has had a number of funding proposals approved by funders in Brazil and for the growing support in the USA.

ReVive International Trustees' Report - continued

The money is regularly remitted to Brazil where Elise Canuto along with the team and 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 £1,721 was spent on various running costs, including bank fees, annual financial audit, antivirus software, website hosting, cloud-based storage solutions and trustee meeting expenses.

The trustees are extremely grateful for the generosity shown over the past financial year.

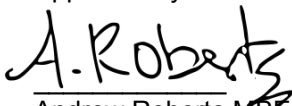
All monies that the charity receives are remitted and applied as soon as reasonably possible in line with the objects and aims of the charity.

Future Plans

As always, the board are thrilled with all that Reaviva has achieved this past financial year and the clear impact and difference their work is making in the lives of so many. The trust's reserves have allowed significant investment in Reaviva over the past years, however that level of investment is unsustainable. We're pleased to see Reaviva follow through with its initial dream of transitioning their institutional care homes to family-based care. The closure of one of the houses will greatly reduce their monthly expenditure and the pressure on the trust's reserves.

The board are looking at a number of fundraising opportunities to increase the knowledge of the trust's work and attract more supporters, either individuals, churches or grant making organisations, so that the trust can continue to support the wonderful work of Reaviva in Olinda.

Approved by the trustees and signed on their behalf by Canon Andrew Roberts MBE (Chair)


Andrew Roberts MBE

28/11/2025

ReVive International

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.

ReVive International

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 2025 as set out on pages 7 to 9.

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 FCA

Smailes Goldie

Chartered accountant

Smailes Goldie

Regent's Court

Princess Street

Hull HU2 8BA

2025

28 Nov 2025

ReVive International

Receipts and Payments Account

For the period ended 30th June 2025

| | Unrestricted Fund £ | Designated Fund £ | Restricted Fund £ | Total 2025 £ | Total 2024 £ |
|--|---------------------------|-------------------------|-------------------------|--------------------|--------------------|
| Receipts | | | | | |
| Donations, legacies and other similar receipts | 36,026 | 1,129 | - | 37,155 | 143,342 |
| Standing Orders | 55,412 | - | - | 55,412 | 60,103 |
| Gift Aid | 18,197 | - | - | 18,197 | 14,643 |
| Interest received | 2,400 | - | - | 2,400 | 1,886 |
| Total receipts | <u>112,035</u> | <u>1,129</u> | <u>-</u> | <u>113,164</u> | <u>219,974</u> |
| Payments | | | | | |
| Charitable payments | | | | | |
| Grants paid | 128,000 | 22,000 | - | 150,000 | 175,200 |
| Charity running costs | 1,721 | - | - | 1,721 | 1,453 |
| Fundraising and Church visits | - | - | - | - | 100 |
| Total payments | <u>129,721</u> | <u>22,000</u> | <u>-</u> | <u>151,721</u> | <u>176,753</u> |
| Net (payments)/receipts for the period | <u>(17,686)</u> | <u>(20,871)</u> | <u>-</u> | <u>(38,557)</u> | <u>43,221</u> |
| Bank balances at 1st July 2024 | <u>155,130</u> | <u>21,438</u> | <u>-</u> | <u>176,568</u> | <u>133,347</u> |
| Bank balances at 30th June 2025 | <u>137,444</u> | <u>567</u> | <u>-</u> | <u>138,011</u> | <u>176,568</u> |

ReVive International

Statement of Assets and Liabilities

At 30th June 2025

| | Unrestricted Fund 2025 £ | Designated Fund 2025 £ | Restricted Fund 2025 £ | Total 2025 £ | Total 2024 |
|-------------------|-----------------------------------|---------------------------------|---------------------------------|--------------------|----------------|
| Cash Funds | | | | | |
| HSBC Bank plc | | | | | |
| Bank balances: | | | | | |
| Current: | 25,194 | - | - | 25,194 | 9,750 |
| Debtors | 80 | - | - | 80 | 80 |
| Savings | 112,170 | 567 | - | 112,737 | 166,738 |
| | <u>137,444</u> | <u>567</u> | <u>-</u> | <u>138,011</u> | <u>176,568</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on
and
were signed on its behalf by:


Andrew Roberts MBE

28/11/2025

ReVive International

Notes to the Accounts

For the year ended 30th June 2025

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 in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Accounting Practice.

The charity 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.

Fund accounting

Unrestricted funds can be used, at the discretion of the Trustees, in accordance with the charitable objectives.

Designated funds can only be used for particular purposes within the objects of the charity.

2. Trustee remuneration

The trustees receive no remuneration for their services.

3. Related party transactions

Donations amounting £4,110 (2024: £NIL) was received from the trustees.

| | At 1 July 2024 £ | Donations £ | Expended £ | At 30 June 2025 £ |
|---------------------|---------------------------|----------------|---------------|----------------------------|
| 4. Designated funds | | | | |
| Fostering Service | 21,438 | 1,129 | (22,000) | 567 |

Designated funds are funds that can only be used for the particular designated 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 designated fund.

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



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Parties involved with this document

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| Fri, 28th Nov 2025 9:14:46 GMT | Luke Taylor - Signer (a330dd664de6869fa5b7f2930280813a) |
| Fri, 28th Nov 2025 9:14:46 GMT | Mushiirah Mohungoo - Copied In (ef7d99b1a59de56823144ccc43dbee60) |

Audit history log

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| Fri, 28th Nov 2025 8:43:10 GMT | Document generated with fingerprint 043d3c58f3dcb43217aff36b18e141e4 (213.249.229.122) |
| Fri, 28th Nov 2025 8:44:49 GMT | Sent the envelope to Luke Taylor (luketaylor@smailesgoldie.co.uk) for signing (213.249.229.122) |
| Fri, 28th Nov 2025 8:44:52 GMT | Document emailed to luketaylor@smailesgoldie.co.uk |
| Fri, 28th Nov 2025 8:45:19 GMT | Luke Taylor opened the document email. (48.209.223.21) |
| Fri, 28th Nov 2025 9:14:25 GMT | Luke Taylor viewed the envelope (213.249.229.122) |
| Fri, 28th Nov 2025 9:14:42 GMT | Luke Taylor viewed the envelope (48.209.223.3) |
| Fri, 28th Nov 2025 9:14:46 GMT | Luke Taylor signed the envelope (213.249.229.122) |
| Fri, 28th Nov 2025 9:14:46 GMT | Sent the envelope to Mushiirah Mohungoo (mushiirahmohungoo@smailesgoldie.co.uk) for signing (213.249.229.122) |
| Fri, 28th Nov 2025 9:14:46 GMT | This envelope has been signed by all parties (213.249.229.122) |