

Revive CIO

Annual Report and Accounts

31 December 2021

Charity Registration Number
1183006 (England and Wales)



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Legal and administrative information

Trustees	Father Ugochukwu Ikwuka C.S.Sp (Chairperson from 1 September 2021) Father Michael Desmond Wilson C.S.Sp (appointed 1 September 2021) Father James Flynn C.S.Sp (First Assistant) (appointed 1 September 2021) Father Joseph Melchior Kiwango C.S.Sp (appointed 1 September 2021) Father Paul Antwi-Boasiako C.S.Sp (appointed 1 September 2021) Father Kenneth Okoli C.S.Sp (Chairperson) (resigned 1 September 2021) Father James Mchamangu C.S.Sp (resigned 1 September 2021) Father John Kitchen C.S.Sp (First Assistant) (resigned 1 September 2021) Father Thomas Wilberforce C.S.Sp (resigned 1 September 2021)
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 2021.

The accounts have been prepared in accordance with the accounting policies set out on pages 22 to 25 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

2021 followed on from the most challenging and unpredictable year since the charity was established. We set out our expectations at the beginning of the year hoping that the pandemic would end soon but it was not the case. Staff dealt with a variety of issues, which relate directly to Revive's core aims and objectives. The issues, which either could not be resolved because of lack of capacity or were not related to our objectives, were referred to other providers. Thus, everybody in the charity worked hard to maintain the quality of services and reach more people who were struggling with different needs. Some basic decisions were made to ensure our service users were supported even in the midst of the pandemic. Some of the decisions and adapted service delivery models included:

- a) Booking appointments with service users especially those with emergencies; for example, those whose visas were running out within two to three weeks, destitute, especially failed asylum seekers and those fleeing domestic abuse.
- b) Using mobile phones to provide advice through calls, messages, WhatsApp calls & other social media applications.
- c) Using platforms like Zoom and Microsoft Teams for meetings and evaluation of cases.
- d) Using emails, website and social networks to deliver advice, campaigns and information to our service users, partners and other stakeholders.

Financial impact

- i) **Coronavirus Job Retention Scheme**
Covid-19 pandemic affected all our face-to-face fundraising activities, as was the case in 2020. Events were cancelled and fewer donations received. What kept us going were the grants applied for the charity and the Coronavirus Job Retention Scheme.

Due to less income, the charity utilised the government's Coronavirus Job Retention Scheme to keep the jobs of some workers. 80% of their wages costs were covered by the Government until the charity was able to secure some funds.

Activities, achievements and performance (continued)

Financial impact (continued)

ii) Grants Received

At the beginning of April 2021, the charity successfully received a grant from the National Lottery Community Fund, which covered the majority of the charity's budget. This was one of the grant applications whose decision the charity was awaiting. Upon receiving it, the charity removed all the workers except for one from the Coronavirus Job Retention Scheme. The one part time employee remained on furlough until the Scheme ended.

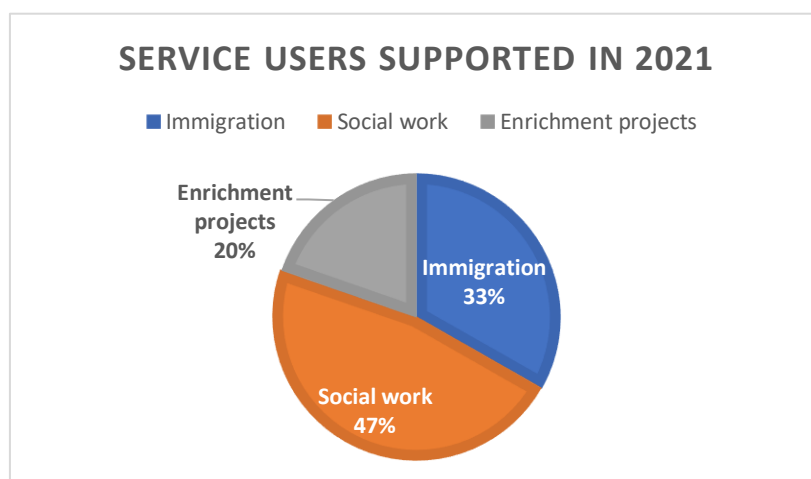
Revive also received other grants (Community Justice Fund, Community Champions Fund, Justice Together Fund, Manchester Health and Care Commissioning Community, Health Online Fund, etc) to foster its activities and to cope with the effects of the pandemic. Due to case backlog, the charity employed support workers on a short time basis, maximising the use of our army of volunteers and provided necessary tools (IT equipment, mobile phones, etc) to carry out their roles efficiently.

Achievements

Despite the pressures on our clients resulting from the pandemic and the management challenges it presented, we were able to support a significant number of clients to achieve their goals and to settle and integrate successfully.

We continued to work creatively with established partners, a platform which enabled us to provide a complete service for our client base. We also entered into a new partnership with other providers in the Northwest, which promises to be a platform for best practice support and to encourage the training of new starters in immigration with the view to improving capacity in the region. Some of the achievements are as follows:

- ◆ Revive supported about **3,084** service users (social work 1,451 service users, immigration supported 1,025 service users and enrichment projects supported 608 service users) in matters concerning immigration, destitution, homelessness and mental wellbeing via enrichment projects.



Activities, achievements and performance (continued)

Achievements (continued)

- ◆ Through multi-agency work, Revive uses a holistic service model approach in its casework. This model has ensured positive outcomes and overall wellbeing and integration of our service users under the Greater Manchester Step Change Consortium - a consortium pioneering initiative by nine charities and Experts by Experience (EBE) to transform the city-region's fragmented and precarious service provision into a joined-up and collaborative ecosystem of support for refugees and people seeking asylum.
- ◆ Revive identified and supported a number of vulnerable women suffering from financial abuse in domestic settings.
- ◆ Revive also assisted service users with applications for changing conditions to allow access to public funds, which was a lifeline for them.
- ◆ Revive continued with the registration with the Office of Immigration Services Commissioner (OISC) and positive feedbacks were regular from OISC management.
- ◆ Our destitute service users continued to receive food parcels and other essentials from Revive. Approximately 71 families were helped in 2021.
- ◆ Revive database was successfully installed and customised to fit into the charity's pattern of activities.
- ◆ Successful renovation of the office by changing the computers and laptops to increase efficiency and productivity of the staff and volunteers.

Challenges

- ◆ **Digital poverty:** Since the pandemic forced us to use digital platforms to support our service users, Revive has always be in need of more phones and laptops. To cope with this, Revive will continue to search and secure grants to help in building digital capacity.
- ◆ **Funding:** funding continues to be a problem for the charity. Some of activities receive short term funding but when it ends, it becomes difficult for the charity to maintain them. Revive will continue to apply for funding for such projects (allotment, Revive social club and Women's group) to benefit the service users and ensure a continuation of the programmes.
- ◆ **Covid-19 pandemic:** Even after the easing of the lock down, Revive will continue suffering from the effects of the pandemic. Fundraising activities might not be the same again and this may lead to the loss of funds to run the projects smoothly.

Activities, achievements and performance (continued)

Social Work and Immigration

Revive provides a range of high-quality advice, guidance, advocacy and support on immigration, housing, and healthcare issues. We had hoped that 2021 would see us working as we did before the pandemic but this proved impossible. Covid-19 continued to pose a threat to the health and safety of staff and service users and to restrict the scope for volunteer support. Remote working continued for the first three quarters of the year, which was a major challenge, not least, because most of our clients do not speak English and reliable interpretation is key to case work. Although limited volunteer support did restrict our ability to offer the very comprehensive range of services we offered pre-pandemic, access to core services improved during the year, with better telephone advice processes in place and us being able to resume processing travel documents after deprioritising them in 2020. In addition, although we were unable to return to our traditional 'drop in' model, we were able to resume face-to-face appointments during the last quarter and took the opportunity to offer services at the City and Future Skills campus. This has allowed us to support many more young people on their journey of recovery and growth as they strove to integrate into the community.

We particularly made great strides in progressing matters that had stagnated as a result of 2020's closure of visa application centres worldwide. We opened 33 long-term casework files; mostly involving family reunion casework, with some reunited after a long time apart and many granted settled status in the UK. We worked on some complex cases and opened 61 short-term files, most of which were settlement protection applications for refugees coming to the end of their five-year limited leave to remain in the UK. We successfully challenged a number of 'no recourse to public funds' decisions and continued to work on human rights-based applications for several vulnerable applicants with no means of paying the fees of private solicitors. We are particularly proud of our high success rate of successfully moving people from homelessness into support, given the barriers that people face and the fact that the system is very difficult to navigate.

Challenges and solutions

The major challenge remains that our services are oversubscribed, which makes it difficult to accommodate everyone who presents or is referred to our services – particularly as there are specialist cases which cannot be handled by volunteers. Ongoing attempts are being made to obtain funding for a further two caseworkers.

Casework Performance -Case study 1-TKM Family

The TKM family came to the UK as children with their mother from India to join their father who left the family home two years after their arrival. They were supported by Revive to claim asylum, section 95 asylum support, legal aid and access to other health services. The asylum case was refused followed by two failed appeals. Another legal aid lawyer is working with the family to review the domestic violence evidence that was not disclosed in the previous asylum case for potential further submission. Revive continues to support the family access mental health services and other wellbeing support. The older daughter was recently supported by Revive to secure Article 26 scholarship with Salford University and she is now studying Biomedical Science; we are proud of this great milestone achievement.

Activities, achievements and performance (continued)

Social Work and Immigration (continued)

Casework Performance - Case Study 2- BT

We assisted one of our long-term clients who has been in the UK since October 2006. He was previously refused asylum as well as leave to remain on human rights grounds. We were able to submit a fee waiver application and a further application for leave to remain on human rights grounds, which was successful. This was life changing for our client and his family and he did not waste time getting into employment and providing for his young family as he has always desired.

Enrichment Programme, challenges and solutions

Despite the challenges of 2021, the health and wellbeing work we do through our enrichment projects remained integral to our services. It was remodelled to take account of changing government restrictions throughout the year and as a result of consultation with service users about their priorities and needs.

Throughout the year, the programme continued to offer a release from the pressures and stresses that our service users often face when awaiting decisions. It gave clients a focus if they were not allowed to work and helped them develop skills in preparation for the time when they will be able to seek employment. These projects supported individuals to build new relationships in low-cost and culturally appropriate settings with others who understand the traumas they have often experienced and helped them develop a collective voice.

Women's' Group

The Women's Group met virtually to continue a range of arts and craft activities and took on new challenges, including photography, songs and poetry.

Face-to-face activities resumed on 11 October 2021 and the group is once again attracting a solid base of active members.



Activities, achievements and performance (continued)

Refugee Social and wellbeing Club

Although they had to be suspended during lockdown, the Social and Wellbeing Club sessions began again in September. Football, cycling, board games, snooker, table tennis and other wellbeing activities have quickly attracted back a large group of active regular attendees.



We have been working in partnership with the Salford College, City and Future Skills campuses with funding from the Salford City Council Public Health Engagement and Inclusion team to support these activities. These activities have supported service users with their physical and mental wellbeing, especially for those that presented with mental health challenges and those isolated. This has fostered community cohesion.



Allotment Project



The allotment has thrived during 2021 - giving volunteers an opportunity for outdoor group exercise, even under Government restrictions.

A varied harvest of healthy, cheap food contributed to a much-deserved celebration barbecue for the allotment team on 24 September, which emphasised how the project continues to foster friendship, wellbeing and community cohesion.

Activities, achievements and performance (continued)

English for Speakers of Other Languages (ESOL) challenges and solutions

ESOL sessions aim to improve civic education and conversation for everyday life in the UK. They focus on building confidence through games and role-play until learners are ready for a more formal college setting. The pandemic meant that lessons were conducted virtually until August 2021 but we were able to resume face-to-face classroom sessions on 6 September 2021. Attendee numbers have increased and sessions continue to be successful.

Wellbeing Activities

In August 2021, in partnership with the Lowry Centre and the Diversity and Inclusion team, we took a group of 12 service users and their families to an open day which promoted community cohesion and was very well-



enjoyed by participants.

In September, the Irlam community hosted 55 of our service user families for a day of picnicking, sports, walking, poetry, cycling and gifts.

New employability, wellbeing and IT courses began on 18 October 2021.

Ongoing work has continued throughout the year with faith and community leaders to promote the take-up of Covid -19 vaccines in our communities and to reinforce messages about the need to continue to keep safe.

Volunteering Programme – challenges and solutions



Volunteering recruitment and induction processes have been significantly impacted by the pandemic. However, we were able to continue to use volunteers to support our service users, especially around virtual ESOL classes, wellbeing calls and casework support. We have continued to attract interest from skilled and enthusiastic people who want to work with us once we are again able to offer our full range of services and activities.

Financial review

Results for the financial period

A summary of the results of the year to 31 December 2021 can be found on page 19 of this report and accounts.

Income in 2021 amounted to £215,592 (2020 – £214,765). Of the income, £3,287 (2020 – £13,520) was received by way of donations and £196,247 (2020 – £186,476) as grants. Further details of grants and donations are provided in the notes to the accounts.

Expenditure totalled £183,527 (2020 – £170,420). Staff costs totalled £102,146 (2020 – £111,054), the cost of activities and outreach was £18,552 (2020 – £19,899), governance costs were £3,578 (2020 – £1,623) and materials, resources and training amounted to £33,988 (2020 – £19,234). Further details of expenditure are provided in note 4 to the accounts.

Net income for the year to 31 December 2021 was £32,065 (2020 – £44,345).

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 one year (2020 - six months). At 31 December 2021 the level of free reserves was £20,869 (2020 – £19,567). 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 position

The balance sheet shows total reserves of £216,680 (2020 – £184,615). Of this £181,718 (2020 – £154,307) 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 2021 the level of general funds or free reserves was £20,869 (2020 - £19,567).

Plans for the future

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);
- ◆ 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.

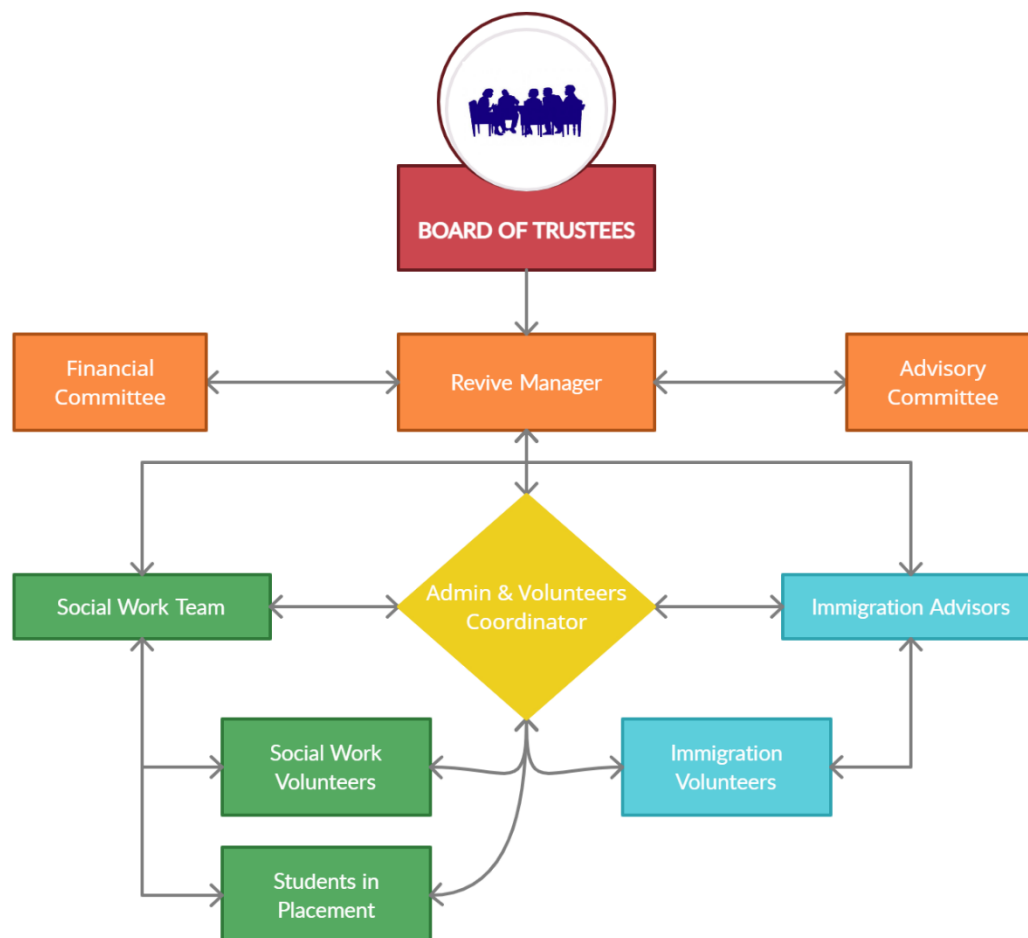
Appointment of trustees

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

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.

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 donations 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 2021, 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 *Fr Ugo Kwika CSP*
Approved on: *16/05/22*

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 2021, 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 2021 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 and 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;
- Carried out substantive testing of expenditure including the authorisation thereof;
- 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.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

13 July 2022

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 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:							
Donations	1	2,546	741	3,287	10,651	2,869	13,520
Other trading activities	2	4,950	—	4,950	3,030	—	3,030
Charitable activities							
. Enrichment activities	3	18,500	177,747	196,247	22,200	164,276	186,476
Other sources							
. Coronavirus Job Retention Scheme		11,108	—	11,108	11,739	—	11,739
Total income		37,104	178,488	215,592	47,620	167,145	214,765
Expenditure on:							
Charitable activities							
. Enrichment activities	4	32,450	151,077	183,527	97,895	72,525	170,420
Total expenditure		32,450	151,077	183,527	97,895	72,525	170,420
Net income (expenditure) for the period and net movement in funds							
	6	4,654	27,411	32,065	(50,275)	94,620	44,345
Reconciliation of funds:							
Fund balances brought forward at 1 January 2021		30,308	154,307	184,615	80,583	59,687	140,270
Fund balances carried forward at 31 December 2021		34,962	181,718	216,680	30,308	154,307	184,615

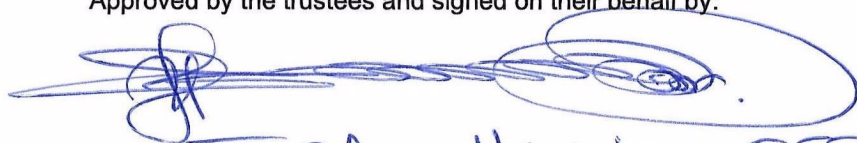
All of the charity's activities derived from continuing operations during the above financial periods.

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

Balance sheet 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	14,093	10,741
Current assets			
Debtors	10	919	69,482
Cash at bank and in hand		221,623	105,992
		222,542	175,474
Liabilities			
Creditors: amounts falling due within one year	11	(19,955)	(1,600)
Net current assets		202,587	173,874
Total net assets		216,680	184,615
The funds of the charity			
Restricted funds	12	181,718	154,307
Unrestricted funds			
. Tangible fixed asset fund	13	14,093	10,741
. General fund		20,869	19,567
		216,680	184,615

Approved by the trustees and signed on their behalf by:


 Trustee *Tr Ugo Ikwuka CSSP*
 Approved on: *16/08/22*

Statement of cash flows Year to 31 December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	124,875	(4,082)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(9,244)	(14,322)
Net cash used in investing activities		(9,244)	(14,322)
Change in cash and cash equivalents in the year		115,631	(18,404)
Cash and cash equivalents at 1 January 2021		105,992	124,396
Cash and cash equivalents at 31 December 2021	B	221,623	105,992

Notes to the statement of cash flows for the year to 31 December 2021.

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

	2021 £	2020 £
Net income and net movement in funds (as per the statement of financial activities)	32,065	44,345
Adjustments for:		
Depreciation	5,892	3,581
Decrease (increase) in debtors	68,563	(51,108)
Increase (decrease) in creditors	18,355	(900)
Net cash provided by (used in) operating activities	124,875	(4,082)

B Analysis of cash and cash equivalents

	2021 £	2020 £
Total cash and cash equivalents: Cash at bank and in hand	221,623	150,992

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies Year to 31 December 2021

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 2021. Comparative information is provided in respect to year to 31 December 2020.

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.

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.

Allocation of support and governance costs (continued)

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.

Funds structure (continued)

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

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Donations	2,546	741	3,287	10,651	2,869	13,520

2 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Rental income	1,800	—	1,800	2,400	—	2,400
Student placement fees	3,150	—	3,150	630	—	630
	4,950	—	4,950	3,030	—	3,030

3 Income from charitable activities: enrichment activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Grants						
. The Spiritans	18,500	—	18,500	22,200	—	22,200
. Other grants	—	177,747	177,747	—	164,276	164,276
	18,500	177,747	196,247	22,200	164,276	186,476

4 Expenditure on charitable activities: enrichment activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Cost of activities and outreach	760	17,792	18,552	3,552	16,347	19,899
Materials, resources and training	3,235	30,753	33,988	5,327	13,907	19,234
Promotion of enrichment activities	120	13	133	—	659	659
Premises costs and rates	1,307	8,165	9,472	1,855	5,204	7,059
Rent	—	1,500	1,500	—	1,750	1,750
Travel and motor expenses	1,737	1,293	3,030	356	1,693	2,049
Staff costs and remuneration (note 7)	16,630	85,516	102,146	81,586	29,468	111,054
Indirect cost of staff	654	2,196	2,850	1,020	2,000	3,020
Cost of volunteers	430	1,956	2,386	77	415	492
Depreciation	3,999	1,893	5,892	2,499	1,082	3,581
Governance costs (note 5)	3,578	—	3,578	1,623	—	1,623
Total funds	32,450	151,077	183,527	97,895	72,525	170,420

5 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Audit fees	3,545	—	3,545	1,600	—	1,600
Bank charges	33	—	33	23	—	23
	3,578	—	3,578	1,623	—	1,623

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

This is stated after charging

	Total 2021 £	Total 2020 £
Staff costs (note 7)	102,146	111,054
Depreciation	5,892	3,581
Auditor's remuneration – statutory audit services		
· Prior period	920	—
· Current period	2,625	1,600

7 Staff costs and remuneration of key management personnel

	Total 2021 £	Total 2020 £
Staff costs during the year were as follows:		
Wages and salaries	94,843	102,391
Social security costs	3,401	4,500
Pension costs	3,902	4,163
	102,146	111,054

There were no employees who earned more than £60,000 per annum (including benefits) during the year (2020 – none).

The average number of employees during the year was 5 (2020 – 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 2021	4,327	9,995	14,322
Additions	9,244	—	9,244
At 31 December 2021	<u>13,571</u>	<u>9,995</u>	<u>23,566</u>
Depreciation			
At 1 January 2021	1,082	2,499	3,581
Charge for the year	3,393	2,499	5,892
At 31 December 2021	<u>4,475</u>	<u>4,998</u>	<u>9,473</u>
Net book values			
At 31 December 2021	<u>9,096</u>	<u>4,997</u>	<u>14,093</u>
At 31 December 2020	<u>3,245</u>	<u>7,496</u>	<u>10,741</u>

10 Debtors

	2021 £	2020 £
Other debtors	919	—
Accrued Income	—	69,482
	<u>919</u>	<u>69,482</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	2,925	1,600
Deferred income – grants in advance	17,030	—
	<u>19,955</u>	<u>—</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 2021 £	Income £	Expenditure £	At 31 December 2021 £
Enrichment activities fund	154,307	178,488	(151,077)	181,718

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

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

13 Tangible fixed asset fund

	Total 2021 £
At 1 January 2021	10,741
Net movements in period	3,352
At 31 December 2021	14,093

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 £	2021 Total £
Balances at 31 December 2021 are represented by:				
Tangible fixed assets	—	14,093	—	14,093
Current assets	40,824	—	181,718	222,542
Current liabilities due in one year	(19,955)	—	—	(19,955)
	20,869	14,093	181,718	216,680

14 Analysis of net assets by fund (continued)

	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)
	<u>19,567</u>	<u>10,741</u>	<u>154,307</u>	<u>184,615</u>

15 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.

16 Related party transactions

During the reporting period, Revive CIO received £18,500 (2020 – £22,200) 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 the total cost of the manager's salary and £24,000 being the costs related to the two seminarians (2020: £64,000 being £40,000 the total cost of the manager's salary and £24,000 the costs related to the two seminarians).

At 31 December 2021, there was no indebtedness between Revive CIO and The Spiritans (2020 – none).

There were no other related party transactions requiring disclosure (2020 – none).

17 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.