

## **Revive CIO**

### **Annual Report and Accounts**

31 December 2022

Charity Registration Number  
1183006 (England and Wales)



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## Legal and administrative information

<b>Trustees</b>	Father Ugochukwu Ikwuka C.S.Sp (Chair) Father Michael Desmond Wilson C.S.Sp. Dr Ed Whelan (appointed 7 September 2023) Miss Gillian Christine Bennett (appointed 7 September 2023) Dr Stella Bosun-Arije (appointed 7 September 2023) Miss Alvina Imran (appointed 7 September 2023) Mr Paul Quinn (appointed 7 September 2023) Father James Flynn C.S.Sp (First Assistant) (resigned 7 September 2023) Father Joseph Melchior Kiwango C.S.Sp (resigned 7 September 2023) Father Paul Antwi-Boasiako C.S.Sp (resigned 7 September 2023)
<b>Principal Address</b>	Revive 187 Grey Mare Lane Manchester M11 3ND
<b>Charity registration number</b>	1183006
<b>Auditor</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL
<b>Bankers</b>	National Westminster Bank plc 10 Elephant Yard Kendal LA9 4LZ
<b>Solicitors</b>	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 2022.

The accounts have been prepared in accordance with the accounting policies set out on pages 26 to 29 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).

### **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 that cater for recreation and leisure time, to improve the condition of life of those persons who have need of it due to 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**

2022 was seen as a year of prospect especially after the struggles and challenges of the Covid-19 Pandemic in 2020 and 2021. Most of Revive's activities resumed and the hubs were open for the clients to access the services. However, in February 2022 Ukraine was invaded by Russia, an event that brought shock and turbulence in the lives of many people in the UK. Millions of Ukrainians fled their country and some were accepted as refugees in the UK. This raised concerns about security, welfare and other essential supplies in the world.



**REVIVE'S STAFF AND VOLUNTEERS**

As there has been catastrophic damage in the Ukraine, other European countries including the UK have been experiencing steep spike in prices of fuel, gas and food, causing an increase in the cost-of-living.

The cost of living crisis has exposed budgets of charities, as they are not protected from increased energy bills, for example.

These challenges notwithstanding, Revive CIO continued to deliver its services at full capacity with the additional pressure from the Afghan and Ukrainian refugees. The team dealt with a variety of issues, which relate directly to Revive's core aims and objectives. The issues that either could not be resolved because of lack of capacity or were not related to our objectives were referred to other providers.

***General Overview (continued)***

Everybody at Revive CIO worked hard to maintain the quality of services and reach more people who were struggling with different needs. Some of the lessons learned around diverse ways and methods of delivering services to service users during the pandemic were maximized to ensure our service users were supported, even as some service users were still not confident to attend face-to-face sessions due to phobia around Covid-19. Some of the decisions and service delivery models which were adapted and we still use include:

- a) Continued 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 violence or abuse.
- b) Using mobile phones to provide advice through calls, messages, WhatsApp calls and other social media applications.
- c) Using platforms like Zoom, Microsoft Teams, and telephone conference calls for meetings and evaluation of cases.
- d) Emails, website and social networks to deliver service updates, advice, campaigns and information to our service users, partners and other stakeholders.

***Financial impact***

The aftermath effect of the Covid-19 pandemic is still affecting fundraising activities as people are still afraid of contracting the Covid-19 virus and would rather stay away from crowded spaces, especially in the autumn and winter seasons.

We depended on our benefactors who approached us to organise fundraising activities on our behalf. Donations are still very low as people face rising energy bills, rent and mortgages; their budgets have been squeezed, causing them to reduce the amount they give to support charities.

Having long-term funds which were successfully applied and secured from 2021 was a big plus to the project. Most of the activities in 2022 relied on such funds as well as new short-term grants, which were secured in 2022. The long-term grants are The National Lottery Community Fund grant and Justice Together grant, which will end in 2024. Short-term grants, which normally run for six months or a year, include Awards for All grant from the Lottery, Community Justice Fund from Access to Justice Foundation, NHS Digital Inclusion, Greater Manchester CVO, Domestic Violence Fund from Manchester City Council, Community Wellbeing Fund from Salford City Council, Salford University Solidarity Fund and Echo Studio Community Fund. Such grants together with the army of volunteers made it possible for Revive CIO to operate with great success in 2022.

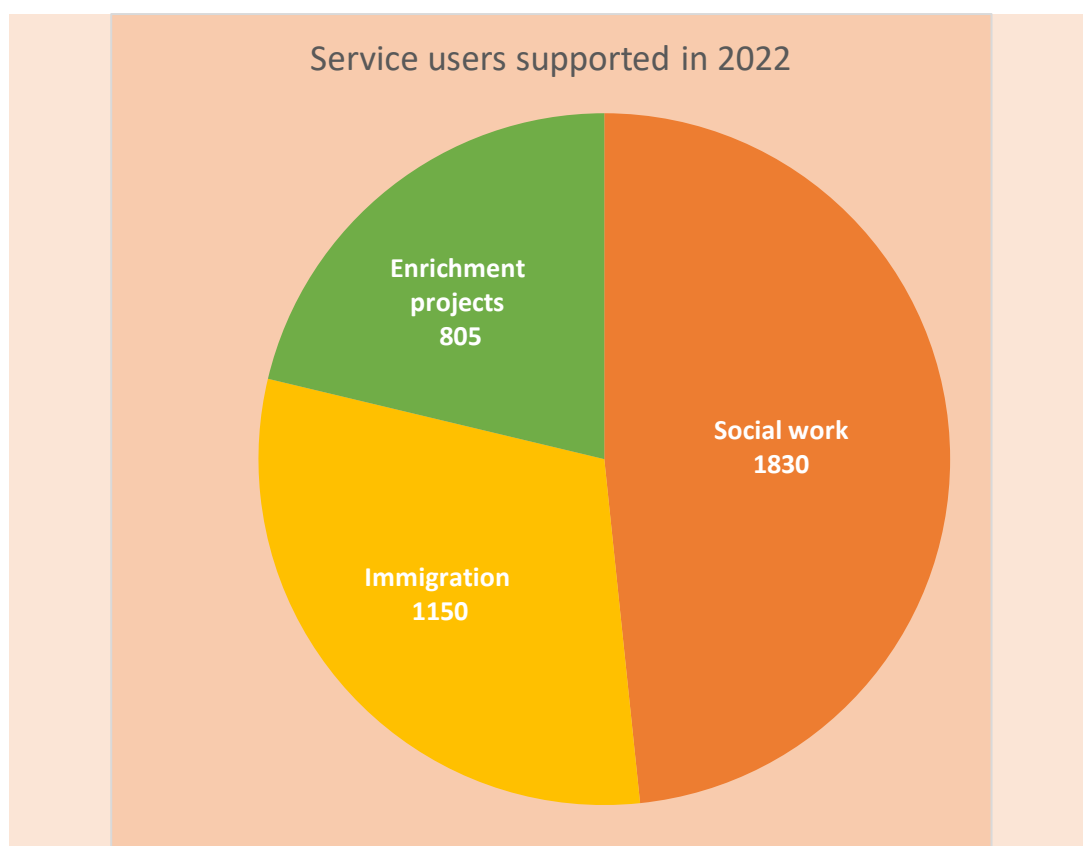
### Activities, achievements and performance (continued)

#### **Achievements**

Relevance and success of Revive CIO as a project is measured on the basis of evaluating Revive's objectives/specifications, clients' satisfaction, internal growth and team satisfaction.

In 2022 Revive continued to foster its objectives and organised resources to achieve its goals. Feedbacks from our service users were highly positive and the team members were very satisfied by what the project was able to achieve. Some of the achievements are as follows;

- ◆ Revive supported about 3,785 service users (Social work 1,830 service users, Immigration supported 1,150 service users and enrichment projects supported 805 service users) in matters concerning immigration, destitution, homelessness and mental and physical wellbeing via enrichment projects.



- ◆ Revive continued to be part of multi-agency network, collaborating with many refugee sector organisations as well as other public and governmental agencies. Apart from being a member of Greater Manchester Step Change Consortium (a consortium pioneering initiatives 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 works with GPs, City Councils, universities, solicitors and other legal representatives.

## **Activities, achievements and performance (continued)**

### ***Achievements (continued)***

- ◆ Revive identified and supported a number of vulnerable women affected by domestic violence.
- ◆ 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 its registration with OISC.
- ◆ Revive provided hot meals to destitute service users during drop-in sessions.
- ◆ Revive donated food parcels and other essentials to destitute service users and those without recourse to public funds.
- ◆ Successful painting of the hall where drop-ins take place.

### ***Challenges***

- ◆ **Digital poverty:** Digital poverty continues to strike the lives of many service users. Since the pandemic diverted most of the support to the digital platforms, a big challenge comes from inadequacy of digital equipment to enable our services users' access to services online. Revive will continue to work with other organisations to help resolve the problem.
- ◆ **Funding:** Funding continues to be a problem for the charity. Some of activities received short term funding and, when it ends, it becomes difficult for the charity to maintain them. Revive will continue to apply for funding to support such projects (allotment, Revive social club and women's group).
- ◆ **Covid-19 pandemic and Monkeypox:** Covid-19 and Monkeypox slowed some of the planned activities in 2022. Revive BBQ and campaign activities that were to happen in July were cancelled due to the fear of the Monkeypox and Covid-19 viruses.

### ***From the Social Work/Social justice desk***

The Revive team have a vast understanding of the asylum and refugee processes which assists with the holistic support that we offer. The team has seen an increase in complex cases which requires a quick thinking, fast paced approach and also a broad understanding of many issues. This way of working requires a strong team working with staff and volunteers towards the best possible outcome for each service user.

The ESOL teachers also help in identifying vulnerable individuals who may require support from the service. The team is regularly faced with issues surrounding homelessness, failed asylum claims, mental and physical health difficulties, social isolation and discrimination.



### **Activities, achievements and performance (continued)**

#### ***From the Social Work/Social Justice Desk (continued)***

2022 saw the surge in the demand for our services, especially with the Russian and Ukraine war, which made Ukrainians seek refuge in the UK and Revive services were again tasked in the aftermath of the war. The cost-of-living crisis has also impacted our service user group who are torn between putting food on the table and keeping their homes warm.

The team worked effectively together and with supporting agencies such as the asylum-seeking mental health consultation services, hostel providers, local authorities, GPs and legal representatives. We received a lot of referrals from external agencies, largely due to our specialist and unique approach of offering holistic social work support, our clear understanding of the asylum system and the service being free of charge. We actively encourage and prompt service users to become independent in supporting them when completing online applications or forms using our IT suite. Refreshments, a hot cooked meal and free second-hand clothing is made readily available during our Wednesday drop-in service. We also have food parcels, toiletries, household goods ready for collection.

#### ***Case work performance (Successful Complex Cases)***

A 32-year-old male Ali from Egypt was a refused asylum seeker who has exhausted all his rights to appeal, he was without any support for two years and ended up becoming homeless. Ali attended Revive to seek some financial support. Through further assessment and support, he was successful in making a fresh claim based on a country expert report and physical and mental health reports supported by Revive. As a result of this intervention, his fresh claim was accepted and Ali was back on support.

Ali was seen in a vulnerable state. Revive had some difficulty establishing and maintaining a rapport with him. He was preoccupied about his distressing experiences since he had been in the UK and his account of his earlier experiences was quite fragmented. We supported him in this crisis step-by-step, though facing some difficulties due to Ali's immigration case and health issues. At the end, Revive was able to establish that Ali has an ongoing mental health condition (Post-Traumatic Stress Disorder) after carrying out social work assessment and obtaining his medical evidence.

After doing the holistic assessment and risk assessment, a support plan was made according to his needs. Regular contact with GMIAU was made while providing as much evidence as possible. After a fresh claim was submitted, Ali was supported with his Section 4 application, which put him back in support. Ali was successfully moved in Serco accommodation and financial support was back in place.

#### ***Challenges and solutions***

Revive has seen an increase in destitution within family homelessness cases. This may lead to people ending up sleeping rough or on the streets. Revive supported many service users by putting pressure on the City Council through making a homeless referral online, and keeping in touch with the service users throughout the process, making sure that they are having somewhere safe to stay. This means Revive's social work team spent more time on these complex cases hence creating case backlog. To resolve this, Revive needs additional funded caseworkers as volunteers dip in and out, due to other commitments.

**Activities, achievements and performance** (continued)

***From the Social Work/Social Justice Desk (continued)***

Another challenge is the shortage of social housing due to high demand. Trying to resolve this, many councils adopted the new scheme through the private rented sector, whereby the properties are privately rented, but the Council supports with extra rent if the tenant cannot afford it. Many service users find it difficult to accept this because they wish to move into properties that are run by housing associations. To overcome this challenge, Revive regularly monitors the situation to build awareness around new legislation on housing and advising service users to accept what is available to prevent making themselves homeless.

**From the Immigration department**

2022 saw the Immigration desk returning to a new kind of normal following the disruptions caused by the pandemic in the previous years. Clients gradually began to access the service via our Tuesday drop-in service. As our immigration team mobile numbers were already circulating in the community, the department continued to receive a significant number of enquiries via phone and these were directed to our Tuesday provision.

The volunteer base improved significantly with the return of Tuesday drop in. This allowed the department to deal with a great number of one-off matters at the drop-in sessions with the majority being travel documents, replacement of biometric permits, settlement protection applications and leave in line applications for children of refugees born in the UK.

The immigration department also supported quite a number of financially vulnerable service users who required access to fee waiver applications and the follow on further leave to remain applications with three remaining outstanding to date. The year saw the introduction of the fee waivers for citizenship applications, and this resulted in an increase in enquiries related to them. Due to capacity issues, we made the decision to support only parents who already have ongoing human rights applications with us to help to reduce the number of applicants in terms of assessments for fee waiver applications.

The Immigration department opened long-term and short-term casework files comprising mostly of family reunion casework, article 8 cases, fee waiver cases as well as short term files for applicants and their dependents with the majority of cases being settlement protection applications for refugees coming to the end of their five-year limited leave to remain in the UK. Human rights-based applications were also taken up for the most vulnerable applicants with no means of paying the fees of private solicitors.

Work has progressed very well with most of the clients receiving positive outcomes. A couple of family reunion cases that fell for refusal in the previous year were listed for hearings and they were resolved in favour of our clients in the summer of 2022. The families have now been reunited after a long time of anxiety about the outcome of the court process.

## Activities, achievements and performance (continued)

### *From the Immigration Department (continued)*

#### *Immigration performance (Case Study)*

Revive assisted a family with a complex settlement protection application. A mother and her daughter who arrived in the UK over the age of 18 and later were joined by the father under family reunion rules. When time came for submission of settlement applications the father was gravely ill in hospital and Revive liaised with the Home Office and arranged for the mobile enrolment unit to attend at the hospital to register the father's biometrics. The applications for settlement were granted within a few weeks of biometric enrolment. Sadly, the father passed away after a few weeks and Revive continued to support the mother and daughter through the difficult times in other practical ways. Feedback from the family has been very positive and the caseworker involved was pleased to have been part of their journey at a challenging time.

#### *Challenges from Immigration department*

It took a while for us to regain momentum after returning to working face-to-face as clients had got used to the remote model of working. We also faced challenges with our IT Systems, which made drop-in days very challenging. Radical government policies present serious challenges to our client group going forward with family reunion rights limited to a few. Negative media rhetoric was also not ideal for service users already battling with trauma from previous experiences in their lives.

### **Enrichment Programme, challenges and solutions**

#### **A) Women's' Group**

Revive recognises the importance of providing a safe, women-only space where female service users can feel comfortable accessing our services. The two key drop-in sessions tend to be very male dominated, which can be unappealing or intimidating for some women.



Our women's group continues to grow each year. Once a week, women of all ages and from diverse heritage and culture meet to learn new arts and craft skills, share food together, sing, dance or just socialise and share stories.

## Activities, achievements and performance (continued)

### *Enrichment Programme, challenges and solutions (continued)*

#### *A) Women's' Group (continued)*

The Women's Craft Group made a cautious return to meetings following closure due to Covid-19 and in 2022 were back in a full swing. Revive was fortunate to receive sewing machines from the lottery funding (Awards for All) and this has made a huge difference to what we can offer the group.

We were also very fortunate to be guided by the gentle hand of Bryony from 'Stitched Up'. The women have worked with a variety of fabrics, made small items and clothes to wear. They have learnt skills and, in some cases, have learnt to use a sewing machine for the first time. Altering clothes, mending and recycling have played an important part in the projects Bryony led and we thank her together with our volunteers; Maureen, Paddy, Leigh and Debbie for everything they have done.



#### *B) English for speakers of other languages (ESOL) Project*



ESOL sessions at Revive were well run and resourced with an open attendance. They remain popular and participation remains strong. Participants came to the class whilst attending the Revive advice and social centre. We have taught 107 beneficiaries, and we aimed at improving conversation focusing on words needed for everyday situations such as shopping, travel, keeping fit, telling the time, going to the doctor etc. We have also tried to bring in British events and celebrations to help the refugees understand what is happening around them better, in a form of civic education.

The emphasis of the ESOL sessions was on increasing vocabulary, writing, reading, conversation, and building confidence. Games and activities help to improve conversation and interaction in a fun, safe setting such as reading simple nursery books openly in the class.

## Activities, achievements and performance (continued)

### *Enrichment Programme, challenges and solutions (continued)*

#### *B) English for speakers of other languages (ESOL) Project (continued)*

We also introduced opportunities to borrow these books to take home and bring them back to the following class. We introduced role-plays like calling and going to the GP for an appointment. They took turns and they were happy with their performances. Live objects were also brought to the classroom to demonstrate and enhance the lesson of the day. The aim was to create an environment where the students can speak, read and write, and are not afraid to make mistakes. Students expand their spoken English through the introduction of new phrases and grammatical structures each week. When they were ready to learn in a more formal setting, we registered them at college, and most of them are now attending ESOL tuition for 4 days a week, which is the springboard for more fluent conversation. Within the reporting period, Revive registered 42 students in college, and they seem to be enjoying it. During the half term, some of them visited the Revive hub to share their journey with other students.

#### *C) Allotment Project*

Revive's allotment and therapeutic landscape is our user-led enrichment programme that supports the disadvantaged and traumatized people of refugee and asylum seeker communities to heal.

Therapeutic landscape is a term used to describe the relationship between health, people and places. Attending the allotment can be a way to escape personal stress and keep active and physically healthy. It also creates a shared place of belonging with people who may have had similar experiences. The allotment is also a place where they feel proud of everything they have achieved when they leave at the end of the day. Every season is different at the allotment, but one thing that remains the same is the sense of community spirit and flurry of action as our volunteers and service users work away, tending to, and eventually harvesting their different seasonal fruits, vegetables and crops.

Revive received wood chips from the Manchester Tree station, we were also gifted woods to raise our beds. 2022 season was not great as the drought affected the crops. Many service users are looking forward to the next planting season.





**Activities, achievements and performance** (continued)

***Enrichment Programme, challenges and solutions*** (continued)

***D) Refugee Social and wellbeing Club***

You don't have to speak the same language to make a great team! This is what we have found out time and time again with our refugee football team. Sport is a fantastic way to improve mental and physical wellbeing, as well as to promote team and community spirit. We held our annual Refugee World Cup, where Revive team became third winners. Revive team had also many friendly fixtures with other organisations. Thank you to you all for your enthusiasm and energy!



***E) Wellbeing/ Employability and Digital Inclusion***

Still, UK immigration law does not allow people who are seeking asylum to work or earn. This means that many people feel a significant loss of feeling of self-worth and confidence. It also increases stigma often attached to the term 'asylum seeker' for members of the public who are not aware of this rule. The feedback we get from many of our service users is that they are made to feel 'useless' and that they wish they were allowed to work and contribute to society. From 2018 there has been much campaigning ("Lift the Ban") on this issue and we hope things may change. In 2022 Revive offered skills and training to some service users to be as prepared as possible to begin looking for and applying for work when the ban is lifted or they are eventually granted permission to remain and work. As part of this preparation, Revive offered 6-week programmes, which focus on skills such as CV writing, preparing a strong personal statement, practising interview skills and gaining work experience through voluntary placements.

Moreover, Revive offered training to the service users on how to use digital platforms to reach the services they need. We were glad to receive funding from NHS England, which was used to train/coach our service users to bring them up to the realities of the digital world. Activities included setting up NHS apps, registering with a GP, booking appointments, signing their children up to the google classroom, making applications online, sharing photos of documents they have received from the home office, GP, local authorities and many more.

**Activities, achievements and performance (continued)**

***Enrichment Programme, challenges and solutions (continued)***

***F) Refugee come dine with me and refugee day out:***

The benefits for both the host and the guest families were huge. It was an exciting community integration project, furthering human encounter, understanding and acceptance. Meal times are central to family and community and provide a fantastic way to bond, share and learn about cuisines from different cultures.



The Loretto Sisters in partnership with the Loretto Grammar School hosted our service users at their community at Altrincham in June as part of the refugee week. St Teresa's and St Joseph primary schools in Irlam, in collaboration with the Parish where the two schools belong, hosted our service users in September. This event continues to be an annual event for Revive service users.

**Activities, achievements and performance** (continued)

***Enrichment Programme, challenges and solutions*** (continued)

***G) Revive volunteering programme.***

"Alone we can do so little, together we can do so much". This phrase seems to sum up the year that has passed with Revive volunteers.

We could not have achieved all our 2022 goals without the great contributions of our team of volunteers. We continue to streamline our volunteer recruitment and induction process, arranged group and individual training opportunities for volunteers and ensured all areas of our work are well supported by enthusiastic volunteers.

In 2022 Revive recruited 22 volunteers. These volunteers support the project in different areas; from case work, help desk, kitchen, allotment, porters, advisory committee, finance, outreach, ESOL, music, Interpreters, IT, and so on. They bring skills, ideas, and experiences. They are friendly, passionate and reliable. Our volunteers are our greatest resource!



**Financial review**

***Results for the financial period***

A summary of the results of the year to 31 December 2022 can be found on page 24 of this report and accounts.

Income in 2022 amounted to £253,112 (2021 – £215,592). Of the income, £7,566 (2021 – £3,287) was received by way of donations and £227,975 (2021 – £196,247) as grants. Further details of grants and donations are provided in the notes to the accounts.

Expenditure totalled £213,195 (2021 – £183,527). Staff costs totalled £113,644 (2021 – £102,146), the cost of activities and outreach was £32,715 (2021 – £18,552), governance costs were £1,970 (2021 – £3,578) and materials, resources and training amounted to £27,768 (2021 – £33,988). Further details of expenditure are provided in note 4 to the accounts.

Net income for the year to 31 December 2022 was £39,917 (2021 – £32,065).



### ***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 (2021 – one year). At 31 December 2022 the level of free reserves was £17,979 (2021 – £20,869). 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 £256,597 (2021 – £216,680). Of this £226,822 (2021 – £181,718) 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 2022 the level of general funds or free reserves was £17,979 (2021 - £20,869).

#### **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);

## **Structure, governance, and management** (continued)

### **Statement of trustees' responsibilities** (continued)

- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the relevant Charity (Accounts and Reports) Regulations and the provisions of the charity's trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### ***Key management personnel***

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

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

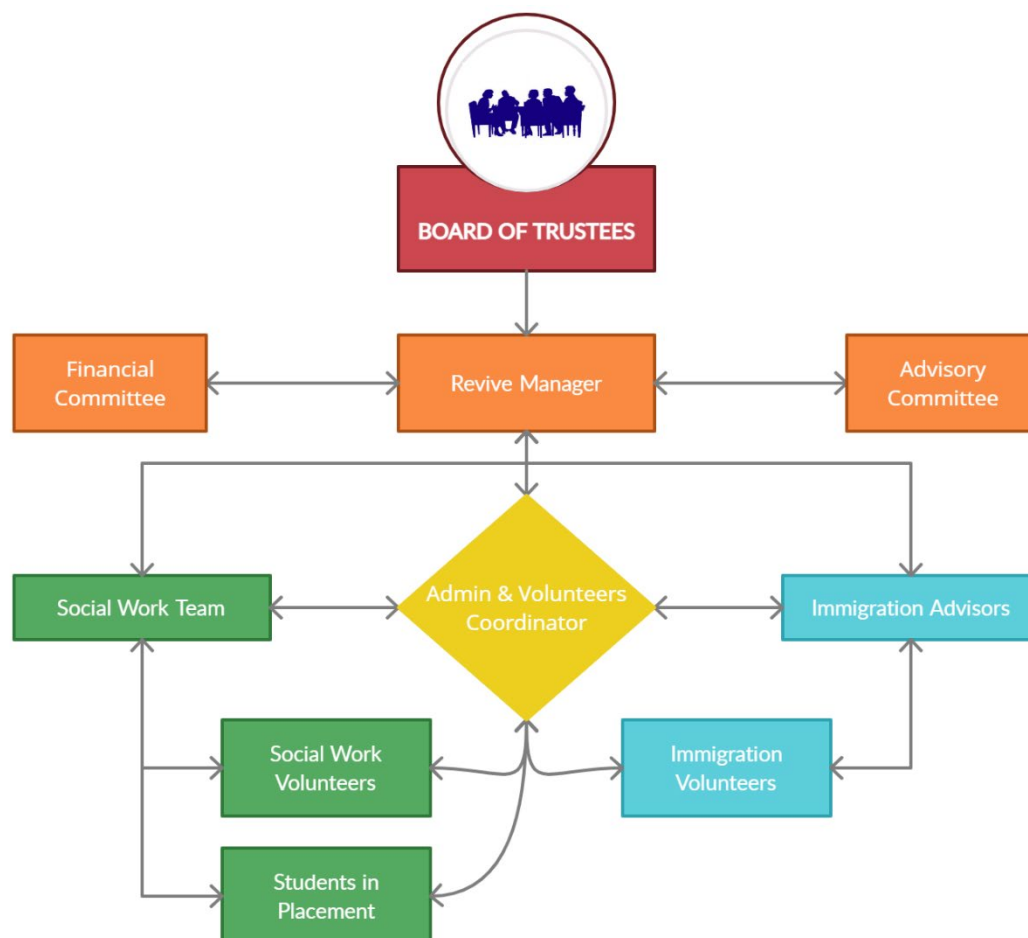
### ***Appointment of trustees***

The new trustees are nominated by the existing trustees who have been elected by the charity's members. 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 charity conferences, 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.

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***

Revive CIO is committed to ensure that people who use our services do not, as a result of our work, come to any harm and ensure that our working practices minimise the risk of abuse. 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 Policies as stated in The Safeguarding Vulnerable Groups Act of 2006, The Care Act of 2014 and 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.

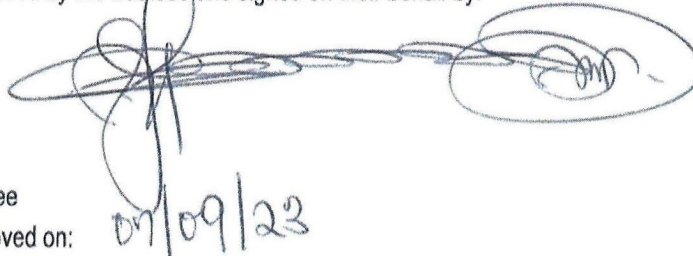
#### **Fundraising policy**

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 2022, 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 20 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 by:



Trustee  
Approved on: 07/09/23

## **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 2022, 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 2022 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.

**Other information** (continued)

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.

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

***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.

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.

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

***How the audit was considered capable of detecting irregularities including fraud***  
*(continued)*

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](http://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

19 September 2023

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 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income from:</b>							
Donations	1	3,896	3,670	7,566	2,546	741	3,287
Other trading activities	2	17,571	—	17,571	4,950	—	4,950
Charitable activities							
. Enrichment activities	3	—	227,975	227,975	18,500	177,747	196,247
Other sources							
. Coronavirus Job Retention Scheme		—	—	—	11,108	—	11,108
<b>Total income</b>		<b>21,467</b>	<b>231,645</b>	<b>253,112</b>	<b>37,104</b>	<b>178,488</b>	<b>215,592</b>
<b>Expenditure on:</b>							
Charitable activities							
. Enrichment activities	4	26,654	186,541	213,195	32,450	151,077	183,527
<b>Total expenditure</b>		<b>26,654</b>	<b>186,541</b>	<b>213,195</b>	<b>32,450</b>	<b>151,077</b>	<b>183,527</b>
<b>Net (expenditure) income for the year and net movement in funds</b>							
	6	(5,187)	45,104	39,917	4,654	27,411	32,065
<b>Reconciliation of funds:</b>							
Fund balances brought forward at 1 January 2022		34,962	181,718	216,680	30,308	154,307	184,615
Fund balances carried forward at 31 December 2022		29,775	226,822	256,597	34,962	181,718	216,680

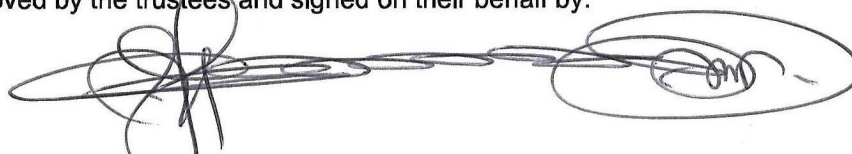
All of the charity's activities derived from continuing operations during the above financial periods.

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

**Balance sheet 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	9	11,796	14,093
<b>Current assets</b>			
Debtors	10	—	919
Cash at bank and in hand		251,921	221,623
		251,921	222,542
<b>Liabilities</b>			
Creditors: amounts falling due within one year	11	(7,120)	(19,955)
<b>Net current assets</b>		244,802	202,587
<b>Total net assets</b>		256,597	216,680
<b>The funds of the charity</b>			
Restricted funds	12	226,822	181,718
Unrestricted funds			
. Tangible fixed asset fund	13	11,796	14,093
. General fund		17,979	20,869
		256,597	216,680

Approved by the trustees and signed on their behalf by:



Trustee

Approved on:

07/09/23

**Statement of cash flows** Year to 31 December 2022

	Notes	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities	A	<b>35,090</b>	124,875
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<b>(4,791)</b>	(9,244)
<b>Net cash used in investing activities</b>		<b>(4,791)</b>	(9,244)
<b>Change in cash and cash equivalents in the year</b>		<b>30,299</b>	115,631
<b>Cash and cash equivalents at 1 January 2022</b>		<b>221,623</b>	105,992
<b>Cash and cash equivalents at 31 December 2022</b>	B	<b>251,921</b>	221,623

Notes to the statement of cash flows for the year to 31 December 2022.

**A Reconciliation of net income and net movement in funds to net cash provided by operating activities**

	2022 £	2021 £
<b>Net income and net movement in funds (as per the statement of financial activities)</b>	<b>39,917</b>	32,065
<b>Adjustments for:</b>		
Depreciation	<b>7,089</b>	5,892
Decrease in debtors	<b>919</b>	68,563
(Decrease) increase in creditors	<b>(12,835)</b>	18,355
<b>Net cash provided by operating activities</b>	<b>35,090</b>	124,875

**B Analysis of cash and cash equivalents**

	2022 £	2021 £
<b>Total cash and cash equivalents: Cash at bank and in hand</b>	<b>251,921</b>	221,623

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 2022

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 2022. Comparative information is provided in respect to year to 31 December 2021.

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) 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.

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.

**Allocation of support and governance costs (continued)**

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

**Tangible fixed assets and depreciation**

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

◆ **Computers, furniture and equipment**

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

◆ **Motor vehicles**

Motor vehicles are capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each vehicle over its estimated useful life.

**Debtors**

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

**Cash at bank and in hand**

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

**Creditors and provisions**

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

**Funds structure**

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

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

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

## **Principal accounting policies** Year to 31 December 2022

### **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 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Donations	3,896	3,670	7,566	2,546	741	3,287

## 2 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Rental income	1,800	—	1,800	1,800	—	1,800
Student placement fees	3,771	—	3,771	3,150	—	3,150
Car park income	12,000	—	12,000	—	—	—
	17,571	—	17,571	4,950	—	4,950

## 3 Income from charitable activities: enrichment activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Grants						
. The Spiritans	—	—	—	18,500	—	18,500
. Other grants	—	227,975	227,975	—	177,747	177,747
	—	227,975	227,975	18,500	177,747	196,247

## 4 Expenditure on charitable activities: enrichment activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Cost of activities and outreach	3,514	29,201	32,715	760	17,792	18,552
Materials, resources and training	7,400	20,368	27,768	3,235	30,753	33,988
Promotion of enrichment activities	—	36	36	120	13	133
Premises costs and rates	467	8,890	9,358	1,307	8,165	9,472
Rent	(300)	2,425	2,125	—	1,500	1,500
Travel and motor expenses	833	1,544	2,377	1,737	1,293	3,030
Staff costs and remuneration (note 7)	4,037	109,607	113,644	16,630	85,516	102,146
Indirect cost of staff	591	2,897	3,488	654	2,196	2,850
Cost of volunteers	4,198	8,427	12,625	430	1,956	2,386
Depreciation	3,999	3,090	7,089	3,999	1,893	5,892
Governance costs (note 5)	1,913	56	1,970	3,578	—	3,578
<b>Total funds</b>	<b>26,654</b>	<b>186,541</b>	<b>213,195</b>	<b>32,450</b>	<b>151,077</b>	<b>183,527</b>



## 5 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Audit fees	1,835	—	1,835	3,545	—	3,545
Bank charges	78	56	135	33	—	33
	<b>1,913</b>	<b>56</b>	<b>1,970</b>	<b>3,578</b>	<b>—</b>	<b>3,578</b>

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

This is stated after charging

	Total 2022 £	Total 2021 £
Staff costs (note 7)	113,644	102,146
Depreciation	7,089	5,892
Auditor's remuneration – statutory audit services		
· Prior period	(465)	920
· Current period	2,300	2,625

## 7 Staff costs and remuneration of key management personnel

	Total 2022 £	Total 2021 £
Staff costs during the year were as follows:		
Wages and salaries	105,632	94,843
Social security costs	3,786	3,401
Pension costs	4,226	3,902
	<b>113,644</b>	<b>102,146</b>

There were no employees who earned more than £60,000 per annum (including benefits) during the year (2021 – none).

The average number of employees during the year was 5 (2021 – 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 £
<b>Cost</b>			
At 1 January 2022	13,571	9,995	23,566
Additions	4,791	—	4,791
At 31 December 2022	18,362	9,995	28,357
<b>Depreciation</b>			
At 1 January 2022	4,475	4,998	9,473
Charge for the year	4,590	2,499	7,089
At 31 December 2022	9,065	7,496	16,561
<b>Net book values</b>			
At 31 December 2022	9,297	2,499	11,796
At 31 December 2021	9,096	4,997	14,093

## 10 Debtors

	2022 £	2021 £
Sundry debtors	—	919

## 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	7,120	2,925
Deferred income – grants in advance	—	17,030
	7,120	19,955

## 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 2022 £	Income £	Expenditure £	At 31 December 2022 £
Enrichment activities fund	181,718	231,645	(186,541)	226,822
	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Enrichment activities fund	154,307	178,488	(151,077)	181,718

## 12 Restricted funds (continued)

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

## 13 Tangible fixed asset fund

	Total 2022 £
At 1 January 2022	14,093
Net movements in period	(2,298)
At 31 December 2022	11,796

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 £	2022 Total £
<b>Balances at 31 December 2022 are represented by:</b>				
Tangible fixed assets	—	11,796	—	11,796
Current assets	20,280	—	231,641	251,921
Current liabilities due in one year	(2,301)	—	(4,819)	7,120
	<b>17,979</b>	<b>11,796</b>	<b>226,822</b>	<b>256,597</b>
	General funds £	Tangible fixed asset fund £	Restricted funds £	2021 Total £
<b>Balances at 31 December 2021 are represented by:</b>				
Tangible fixed assets	—	14,093	—	14,093
Current assets	23,794	—	198,748	222,542
Current liabilities due in one year	(2,925)	—	(17,030)	(19,955)
	<b>20,869</b>	<b>14,093</b>	<b>181,718</b>	<b>216,680</b>

## 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 £ nil (2021 – £18,500) 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 (2021: £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 2022, there was no indebtedness between Revive CIO and The Spiritans (2021 – none).

There were no other related party transactions requiring disclosure (2021 – 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.