

Revive CIO

Annual Report and Accounts

31 December 2023

Charity Registration Number
1183006 (England and Wales)



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Legal and administrative information

Trustees	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)
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 2023.

The accounts have been prepared in accordance with the accounting policies set out on pages 25 to 28 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

Revive CIO supports people seeking asylum and refugees in Greater Manchester. The majority of people we work with fled their countries for various reasons, while others have been through the asylum process and then become homeless here in Greater Manchester after a decision (positive or negative) on their asylum claim.

We accompany, advocate and represent them to regularise their stay, get basic living essentials, practical and emotional support and wellbeing activities.

From the Social Work Desk

In 2023, our social work team offered specialised support, advocacy, and advice, particularly for those with multiple and complex needs. Our social work team supported service users who presented with social issues. We worked to promote social justice by providing holistic one-to-one, short-term and long-term casework support and a network of other activities and support that aims to move a person from crisis into self-help, self-advocacy, and self-sufficiency. In the year under review, the social work team supported **2,010** service users.

Revive has seen a significant rise in homelessness and has supported **459** service users to find durable routes out of destitution/homelessness. However, over **63** service users are still sofa surfing and sleeping rough due to the lack of accommodation. This is a significant challenge, and we are actively working with private charities and the Local authorities within the Greater Manchester Combined Authority (GMCA) to find suitable accommodation.

We have also seen a rise in service users presenting with domestic violence in the year under review; Revive has supported **43** service users experiencing domestic violence access No Recourse to Public Funds (NRPF), specialist housing support, and made legal representation of change of conditions application, domestic violence concession application and settlement domestic violence application.

We run an additional appointment-only follow-up specialist one-to-one casework and supported **681** service users around mental health referral support, representation on complex cases requiring multi-agency interventions for children in need, safeguarding, integration for families who have reunited with their UK sponsors after years of separation.

Activities, achievements and performance (continued)

From the Social Work Desk (continued)

We have worked with partners within the legal fraternity by advocating for **91** service users affected by the Rwanda bill to have Legal Aid representation during their asylum journey. Within the year under review, we have seen a rise in the number of refugees and people seeking asylum with negative decisions with majority of them have no legal aid representation.

Revive has supported **29** service users who were victims of trafficking and modern-day slavery access mainstream social welfare services and immigration casework. Lastly, our social work department reached to **652** service users for wellbeing checks.

We have supported **205** service users access Section 4 (For people with further submission claims) and Section 95 (new arrivals with ASPEN card queries and emergency accommodation under Section 98). We have supported **468** service users access mainstream social welfare benefit and challenging high energy bills, council tax, Personal Independent Payment (PIP) queries, child benefit, universal credit sanctions and poor housing condition queries.

From the Immigration Desk

Our immigration department offered various support and advice to service users with different needs. We have successfully supported **102** service users with their family reunion applications. We have had a 100% success rate with the fee waiver applications, whereby **186** service users benefited from it.

We have also supported **275** service users with Further Leave to remain Human Rights application (FLRFP, FLRHO, FLRDL) and Appendix (FM) Application Parents (FLRFM) applications.

Furthermore, we have supported **308** with settlement protection applications and Indefinite Leave to Remain (SET-O and FLRDL settlement) applications.

We supported a further **225** service users with travel documents and certificates. We have supported **116** service users with the Refugee Leave in Line application. We have supported **440** service users with citizenship.

Therefore, through our Immigration services, we have supported a total of **1,652** service users.

In total, the charity successfully supported **3,662** people.

We also offered various opportunities for individuals and groups to engage in different activities to support their physical and mental wellbeing through our integration projects such as Women Group, culturally appropriate Zumba and allotment, Revive Social Club, Refugee Come dine with me project and ESOL.

Activities, achievements and performance (continued)

Awards and recognition

Other achievements in 2023 were the awards we received from both Manchester City Council and Salford City Councils.

From Manchester City Council, we were the finalists of the Be Proud Awards promoting equality and diversity, whilst we emerged winners of the Spirit of Salford award under special group category awards. The recognition we received through the awards served as a driving force for our charity, enhancing our performance and enabling us to assist more individuals than the previous year.

Diversity, Equity and Inclusion

In 2023, Revive continued to campaign and advocate against the injustices in the asylum system. Through our partnership with other refugee service organisations, we continue to challenge those punitive and harsh policies against people seeking asylum and refugees, such as the Rwanda bill passed recently by the Home Office. We have worked with partners within the legal fraternity by advocating for service users affected by the Rwanda bill to have Legal Aid representation during their asylum journey.

Revive conducted an internal review highlighting specific areas within the organisation that required strengthening in work practices, policies, and representation. We enriched our governance structure to mirror the British values of fairness and inclusivity. This transformation was driven by prioritising the perspectives and lived experiences of those we support; in our decision-making process, we are committed to establishing a comprehensive system that ensures all voices are acknowledged and our core principles of honouring human dignity and uniqueness are implemented. Within the reporting year, our board has been strengthened by the addition of five new Trustees and the recruitment of a new staff member, each contributing to a rich and diverse professional expertise, and lived experience.

Statement on Public Benefit

Revive trustees continue to assess and evaluate the objectives of the charity each year to ensure that they mirror our charitable goals and mission. They do this by referring to the Charity Commission's general guidance on public benefit. Therefore, this report converges the guidance on public benefit by setting out our charity mission and her objects, pointing out a summary exploration of the activities we have carried out for the public benefit in 2023. It also outlines our successes and outcomes of our main activities, and contemplates how the charity will fulfil her objectives in the future. The trustees continue to appraise the work of Revive because it has public benefit that stretches beyond the immediate group of people, we are supporting both in the short and long run.

Volunteer and student Impact.

The contributions of volunteers and students have been instrumental in supporting our mission to support refugees and people seeking asylum. Working alongside our four part-time staff members, volunteers and students have significantly expanded our capacity to deliver essential services.

Activities, achievements and performance (continued)

Volunteer and student Impact. (continued)

Contributions:

Enhanced Service Delivery: Volunteers and students have provided invaluable support in various operational areas, allowing us to extend our reach and serve a larger community.

1. **Diverse skill sets:** Our volunteers' and students varied backgrounds have brought a wealth of knowledge and skills, enriching the quality of our programs.
2. **Community engagement:** Through their dedication, volunteers and students have fostered stronger community ties and heightened awareness of the challenges faced by refugees and people seeking asylum.
3. **Resource optimisation:** The time and effort donated by volunteers and students have optimised our resources, ensuring that a greater portion of our funds can be directed towards direct service.
4. **Staff and volunteer synergy:** The synergy between our staff, volunteers and students has created a dynamic and responsive environment capable of addressing the complex needs of those we support. This collaboration has been pivotal in developing innovative solutions to enhance the welfare of refugees and asylum seekers.

This year, the cornerstone of our success has been significantly bolstered by the selfless commitment of our volunteers and students, working in synergy with our devoted staff.

Their collective efforts have improved the lives of many individuals and embodied the compassionate spirit at the heart of Revive. We look forward to continuing this partnership and building upon the strong foundation laid by our volunteers, students, and staff. These outcomes and statistics encapsulate volunteers' and students' profound impact on Revive, highlighting their integral role with our staff in supporting our core mission.

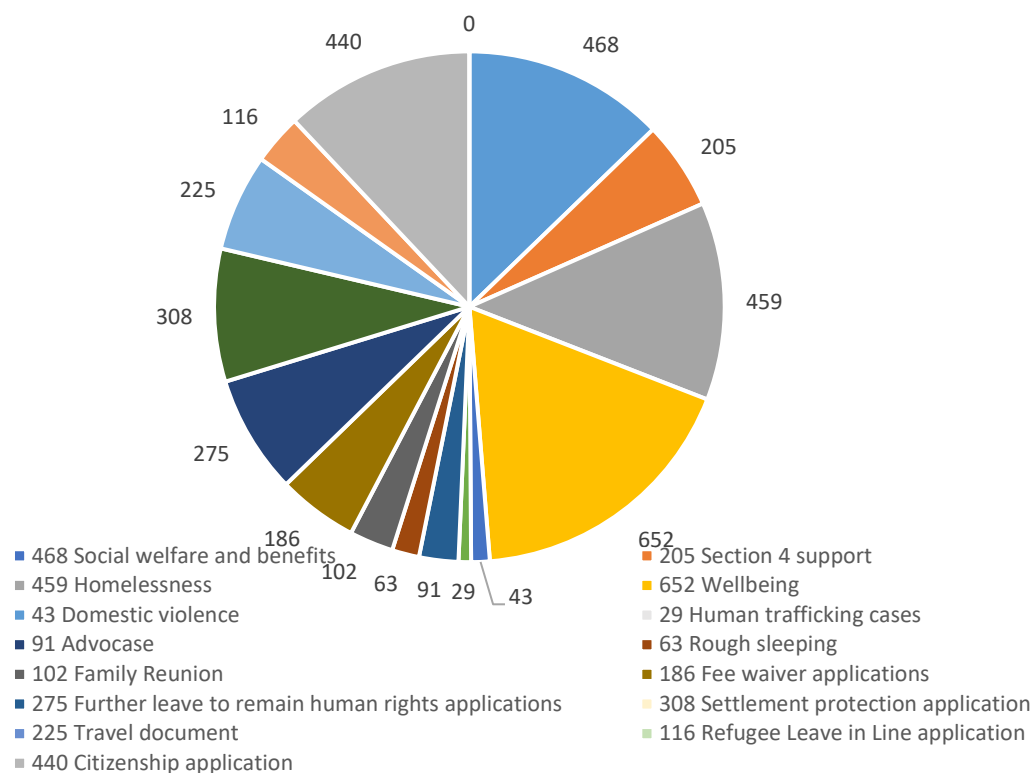
Achievements and Performance

This section illustrates what Revive has achieved and the after-effects of its work in the 2023 financial year. This process helps the trustees to measure the charity's performance in accordance to its aims and objectives.

Activities, achievements and performance (continued)

- In the 2023 financial year, Revive supported **3662** people from different countries. This is an increase of over 8% compared to 2022 due to improved working facilities, increased staff and volunteer experience, regular supervision, and changing delivery methods.

Number of People Revive Supported in 2023



- Revive continued to work in collaboration with other agencies, especially those within the Greater Manchester Step Change Consortium (a consortium pioneering initiative by nine charities and Experts by Experience (EBE) to transform the city-regions fragmented and precarious service provision into a joined-up and collaborative ecosystem of support for refugees and people seeking asylum) and many other refugees sector organisations as well as other public and governmental agencies. Revive also works with GPs, City Councils, Universities, solicitors and other legal representatives.
- Revive successfully delivered a digital inclusion project, through which many service users were equipped with the skills to access basic support online.
- Moreover, Revive won the Spirit of Salford Award under special group category awards, and we were also the finalists of the Be Proud Awards, which promote equality and diversity in Manchester.

Activities, achievements and performance (continued)

- Revive continued to identify and support vulnerable men and women affected by domestic violence.
- Revive had a **100%** success rate with the fee waiver applications, whereby **186** service users were exempted from paying immigration fees.
- Revive also assisted service users with applications to change conditions to allow access to public funds, which was a lifeline for them.
- Revive continued with her registration with OISC.
- Revive continued to provide hot meals to the destitute service users during drop-in sessions.
- Revive donated emergency food parcels and other essentials to the destitute service users and those without recourse to public funds.

Challenges

- ♦ **Funding:** Funding continues to be a problem for the charity. The core funding is ending in September 2024, and if the charity does not secure another core funding, the staff will face redundancy, which will affect the activities and services provided. Some activities receive short-term funding, and it becomes difficult for the charity to maintain them when it ends. Revive will continue to apply for funding to support such projects (allotment, Revive social club, and Women's group).
- ♦ **Digital poverty:** Digital poverty continues to strike the lives of many service users. Since the pandemic diverted most of the support to digital platforms, a big challenge comes from the inadequacy of digital equipment to enable our service users to access services online. Revive will continue to work with other organisations to help resolve the problem.
- ♦ **Lack of Capacity:** This has been a challenge due to the increased demand for our services.
- ♦ **High Cost of living:** Many of our service users are affected by inflation, which has serious repercussions on their economy. Many fail to pay their bills and need assistance from charity.
- ♦ **Increase in immigration fees.** In October 2023, the Home Office increased immigration fees and this directly affected most of our service users, who could not pay the fees.

Activities, achievements and performance (continued)

Enrichment Projects

English for Speakers of Other Languages (ESOL)

ESOL sessions at Revive are well run and resourced with an open attendance. They remain popular and participation remains strong. Participants come to the class whilst attending the Revive Advice and Social Centre. We aim to improve conversation by focusing on words needed for everyday situations such as shopping, travelling, 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 the form of civic education. The ESOL sessions emphasise 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 class.



Allotment

Revive's allotment and therapeutic landscape is our user-led enrichment program that supports vulnerable service users and the local community, aiding their healing process. Attending the allotment can be a way to escape personal stress and keep active and physically healthy. Attending the allotment 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 remains the same: our service users' sense of community spirit, tending to and harvesting different seasonal fruits, vegetables, and crops.



Activities, achievements and performance (continued)

Enrichment Projects (continued)

Refugee Away Day

The Irlam community organises a heartwarming event every year aimed at offering a day of joy and relaxation for refugees and their families. Refugee Away Day is a delightful event. These excursions are a wonderful way to break down social barriers, allowing our service users, staff, and volunteers to unwind and spend quality time together outside the office. The event contributes to community integration, fostering human encounters, understanding, and acceptance. In conclusion, the day out hosted by the Irlam community was a resounding success, bringing together people from different backgrounds to share moments of joy, laughter, and connection. Through food, games, activities, walks, gifts, and entertainment, the event exemplified the power of community in creating positive change and promoting social cohesion.



Employability and Digital Inclusion

The employability and digital inclusion sessions offered to refugees, people seeking asylum, and English natives in the community aimed to address these groups' critical need for job skills and digital literacy. The sessions were designed to empower participants with the necessary knowledge and skills to enhance their employability and adapt to the digital age. Embracing the online world offers a multitude of benefits. It enables service users to connect with family, explore job opportunities, master new languages, and efficiently manage their finances through online shopping and banking. Our commitment is to provide learners with valuable skills that enhance their daily lives and bring enjoyment.

The employability and digital inclusion sessions have significantly impacted refugees, people seeking asylum, and English natives in the community, empowering them with essential skills and knowledge for professional success in today's digital world. The outcomes of the program underscore the importance of inclusive initiatives that address the unique needs of vulnerable populations and promote equitable access to opportunities. Moving forward, continued support and investment in such initiatives are essential for building inclusive and resilient communities.

Activities, achievements and performance (continued)

Enrichment Projects (continued)

Refugee Social Club

The Refugee Social Club, a community-driven initiative, has been making strides in promoting integration and social cohesion among refugees and people seeking asylum in their new community.

The outdoor activities have profoundly impacted service users and the community, especially those reunited with their families and adjusting to life in a new country. The social club provides opportunities for social interaction and engagement. These activities have helped combat feelings of isolation and loneliness, promoting mental health and well-being in the process.

Moreover, these activities have also positively impacted the wider community, fostering understanding and empathy towards refugees and people seeking asylum. By participating in shared experiences such as football matches, cycling, and group walks, community members have been able to recognise the common humanity they share with newcomers, breaking down stereotypes and fostering a more inclusive and welcoming society.

The Refugee Social Club continues to be a powerful tool in promoting integration, friendship, and community cohesion among refugees, people seeking asylum, and the wider community.

Women's Arts and Crafts Group



The Revive Women's Group has become a cornerstone of empowerment and community engagement. Members come together every Monday to engage in various arts and crafts activities, focusing on sewing. Led by skilled facilitators, participants have the opportunity to learn new skills, share techniques, and collaborate on creative projects. Additionally, the group provides a space for open discussions on topics such as women's health, challenges, and cultural diversity.



The platform supports women in expanding their skill sets and exploring their creativity through hands-on activities. Whether learning to sew a garment, knit a scarf, or embroider a design, participants gain confidence and proficiency in their craft. Moreover, the group fosters a sense of friendship, with members supporting and encouraging one another in their artistic endeavours, life journey and the punitive UK immigration and asylum process. For many, the Group is a lifeline out of isolation and loneliness. By providing a welcoming and supportive environment, the group offers a sense of belonging and connection that is often lacking in their daily lives. Through shared experiences and struggles, participants find solace and strength in each other's company.

Fundraising Activities

Revive fundraising to secure the resources we need to carry out its charitable objectives and fulfil its mission. Revive invites donations from individuals and organisations and applies for grants from trusts, foundations, and other grant-making organisations. Our fundraising is done by the trustees; hence, we do not use external companies to deliver our fundraising activities. We are grateful to our supporters who have taken part in sponsoring events and Revive activities. We want everyone who supports our work in any way to have a positive experience. Revive takes complaints seriously and investigates fairly and openly. We admit to receiving complaints within five working days and follow the procedure in our Complaints Policy to address the issue. During the year, we received no complaints about our fundraising.

Appreciation to Our Donors

Revive would like to thank and acknowledge the individuals, trusts, foundations and organisations who supported us during the reporting period. These include;

Justice Together, National Community Lottery Fund (NCLF), Access to Justice, Greater Manchester Centre for Voluntary Organisation (GMCVO), Manchester Community Central (Macc), Manchester City Council, Salford City Council, Tree Station, Unicorn 1% Grocery, Disrupt Foundation, Holy Ghost Fathers, The Diocese of Salford, St. Catherine Didsbury, Salford CVS, Our Manchester Food Partnership, and all who graciously supported us both in kind and financially.

Some of these funders awarded their grants for 3.5 years in 2021. Thank you to the organisations, schools, churches, other faith groups, and corporate and independent businesses that generously supported our work through financial gifts and other donations such as food, cleaning supplies, and more. Thank you also to the individuals who supported our work with gifts and donations and those who have generously allowed us to use their premises throughout this year.

Financial review

Results for the financial period

A summary of the results of the year to 31 December 2023 can be found on page 24 of this report and accounts.

Income in 2023 amounted to £159,464 (2022 – £253,112). Of the income, £18,421 (2022 – £7,566) was received by way of donations and £121,568 (2022 – £227,975) as grants. Further details of grants and donations are provided in the notes to the accounts.

Expenditure totalled £236,326 (2022 – £213,195). Staff costs totalled £113,356 (2022 – £113,644), the cost of activities and outreach was £47,754 (2022 – £32,715), governance costs were £3,952 (2022 – £1,970) and materials, resources and training amounted to £30,135 (2022 – £27,768). Further details of expenditure are provided in note 4 to the accounts.

Net expenditure for the year to 31 December 2023 was £76,862 (2022 – net income of £39,917).

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 (2022 – one year). At 31 December 2023 the level of free reserves was £29,049 (2022 – £17,979). 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 £179,735 (2022 – £256,597). Of this £142,689 (2022 – £226,822) 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 2023 the level of general funds or free reserves was £29,049 (2022 – £17,979).

Plans for the future

In 2023, we conducted an extensive review of our services that involved speaking to people supported by Revive, our staff, our supporters and some of our partner organisations. The clear feedback that came out of this review was that we need to increase our services to reach more people in Greater Manchester and beyond. However, the big challenge has been lacking capacity due to limited funding to support the employment of new caseworkers. In view of minimising the challenge, the trustees will continue reaching out for new sources of income/funding while keeping both income and expenditure under review. While challenges will undoubtedly be 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. To continue supporting service users, Revive plans to develop and establish new networks and partnerships with other agencies and organisations and look 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.

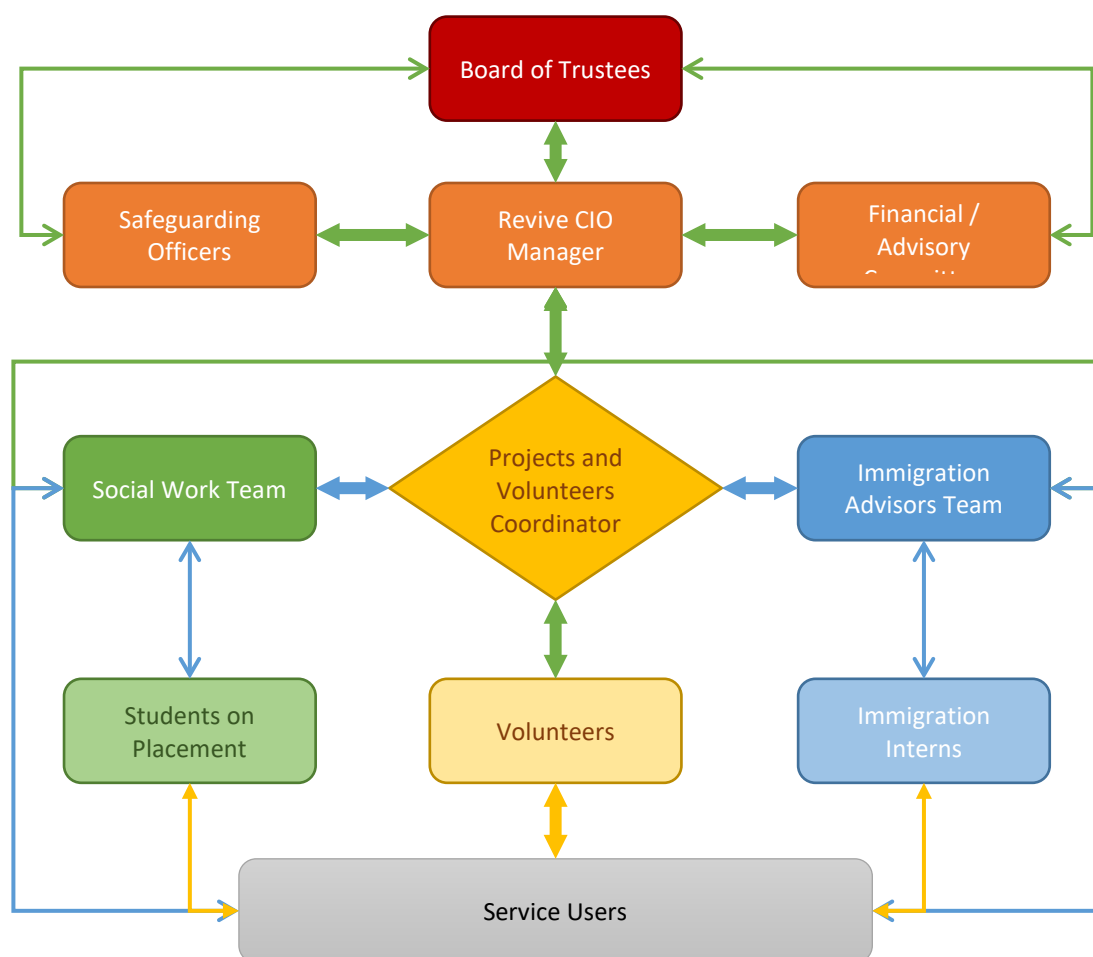
Appointment of trustees

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



Structure, governance, and management (continued)

Remuneration Policy for Key Management Personnel

The Board of Trustees and the manager are responsible for directing, controlling, running, and operating the charity on a day-to-day basis. All Trustees give their time freely, and no Trustee received remuneration in the year. All posts at Revive are paid according to the level of responsibility in their roles. Salaries are benchmarked against organisations of a similar size, location, and service. All staff are paid above the living wage.

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.

Safeguarding

It is the right to live a life free from abuse and exploitation for every individual. Revive is committed to upholding that right, and we have zero tolerance for abuse wherever it occurs, whether it involves the people Revive supports, staff, volunteers, or any other parties.

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 the 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.

During the last financial year, no safeguarding concerns were raised in relation to our work, and we did not make any formal safeguarding referrals ourselves.


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 2023, 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 all stakeholders 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 Ikwuka CSSp**

Approved on: **15/10/2024**

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 2023, 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 2023 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 statement of trustees' responsibilities contained within the trustees' report, 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 director 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;
- ◆ Reviewed journal entries to identify unusual transactions;
- ◆ Carried out substantive testing of expenditure;
- ◆ Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- ◆ Investigated the rationale behind significant or unusual transactions.

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. 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.



18 October 2024

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

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 2023

	Notes	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Income from:							
Donations	1	4,546	13,875	18,421	3,896	3,670	7,566
Other trading activities	2	19,475	—	19,475	17,571	—	17,571
Charitable activities							
. Enrichment activities	3	7,750	113,818	121,568	—	227,975	227,975
Total income		31,771	127,693	159,464	21,467	231,645	253,112
Expenditure on:							
Charitable activities							
. Enrichment activities	4	24,500	211,826	236,326	26,654	186,541	213,195
Total expenditure		24,500	211,826	236,326	26,654	186,541	213,195
Net income (expenditure) for the year and net movement in funds							
	6	7,271	(84,133)	(76,862)	(5,187)	45,104	39,917
Reconciliation of funds:							
Fund balances brought forward at 1 January 2023		29,775	226,822	256,597	34,962	181,718	216,680
Fund balances carried forward at 31 December 2023		37,046	142,689	179,735	29,775	226,822	256,597

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 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	7,997	11,796
Current assets			
Debtors	10	382	—
Cash at bank and in hand		180,307	251,921
		180,689	251,921
Liabilities			
Creditors: amounts falling due within one year	11	(8,951)	(7,120)
Net current assets		171,738	244,801
Total net assets		179,735	256,597
The funds of the charity			
Restricted funds	12	142,689	226,822
Unrestricted funds			
. Tangible fixed asset fund	13	7,997	11,796
. General fund		29,049	17,979
		179,735	256,597

Approved by the trustees and signed on their behalf by:



Trustee: **Fr Ugo Ikwuka CSSp**

Approved on: **15/10/2024**

Statement of cash flows Year to 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(67,227)	35,090
Cash flows from investing activities:			
Purchase of tangible fixed assets		(4,387)	(4,791)
Net cash used in investing activities		(4,387)	(4,791)
Change in cash and cash equivalents in the year		(71,614)	30,299
Cash and cash equivalents at 1 January 2023		251,921	221,623
Cash and cash equivalents at 31 December 2023	B	180,307	251,921

Notes to the statement of cash flows for the year to 31 December 2023.

A Reconciliation of net (expenditure) income to net cash flows from operating activities

	2023 £	2022 £
Net (expenditure) income (as per statement of financial activities)	(76,862)	39,917
Adjustments for:		
Depreciation	8,186	7,089
(Increase) decrease in debtors	(382)	919
Increase (decrease) in creditors	1,831	(12,835)
Net cash (used in) provided by operating activities	(67,227)	35,090

B Analysis of cash and cash equivalents

	2023 £	2022 £
Total cash and cash equivalents: Cash at bank and in hand	180,307	251,921

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 2023

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 2023. Comparative information is provided in respect to year to 31 December 2022.

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, and other grants received in support of the charity's activities.

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.

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 2023

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 has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from donations

	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Donations	4,546	13,875	18,421	3,896	3,670	7,566

2 Income from other trading activities

	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Rental income	3,000	—	3,000	1,800	—	1,800
Student placement fees	1,475	—	1,475	3,771	—	3,771
Car park income	15,000	—	15,000	12,000	—	12,000
	19,475	—	19,475	17,571	—	17,571

3 Income from charitable activities: enrichment activities

	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Grants						
. The Spiritans	7,750	—	7,750	—	—	—
. Other grants	—	113,818	113,818	—	227,975	227,975
	7,750	113,818	121,568	—	227,975	227,975

4 Expenditure on charitable activities: enrichment activities

	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Cost of activities and outreach	(518)	48,272	47,754	3,514	29,201	32,715
Materials, resources and training	6,212	23,923	30,135	7,400	20,368	27,768
Promotion of enrichment activities	18	120	138	—	36	36
Premises costs and rates	436	14,926	15,362	468	8,890	9,358
Rent	—	1,029	1,029	(300)	2,425	2,125
Travel and motor expenses	2,439	1,913	4,352	833	1,544	2,377
Staff costs and remuneration (note 7)	10,048	103,308	113,356	4,037	109,607	113,644
Indirect cost of staff	—	1,886	1,886	591	2,897	3,488
Cost of volunteers	292	9,884	10,176	4,198	8,427	12,625
Depreciation	3,999	4,187	8,186	3,999	3,090	7,089
Governance costs (note 5)	1,575	2,377	3,952	1,914	56	1,970
Total funds	24,501	211,825	236,326	26,654	186,541	213,195

5 Governance costs

	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Audit fees	1,420	2,304	3,724	1,835	—	1,835
Bank charges	155	73	228	79	56	135
	1,575	2,377	3,952	1,914	56	1,970

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

This is stated after charging

	Total 2023 £	Total 2022 £
Staff costs (note 7)	113,356	113,644
Depreciation	8,186	7,089
Auditor's remuneration – statutory audit services		
· Current period	3,144	2,300
· Prior period	580	(465)

7 Staff costs and remuneration of key management personnel

	Total 2023 £	Total 2022 £
Staff costs during the year were as follows:		
Wages and salaries	105,445	105,632
Social security costs	3,693	3,786
Pension costs	4,218	4,226
	113,356	113,644

There were no employees who earned more than £60,000 per annum (including benefits) during the year (2022 – none).

The average number of employees during the year was 5 (2022 – 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 2023	18,362	9,995	28,357
Additions	4,387	—	4,387
At 31 December 2023	<u>22,749</u>	<u>9,995</u>	<u>32,744</u>
Depreciation			
At 1 January 2023	9,065	7,496	16,561
Charge for the year	5,687	2,499	8,186
At 31 December 2023	<u>14,752</u>	<u>9,995</u>	<u>24,747</u>
Net book values			
At 31 December 2023	<u>7,997</u>	<u>—</u>	<u>7,997</u>
At 31 December 2022	<u>9,297</u>	<u>2,499</u>	<u>11,796</u>

10 Debtors

	2023 £	2022 £
Prepayments	<u>382</u>	<u>—</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>8,951</u>	<u>7,120</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 2023 £	Income £	Expenditure £	At 31 December 2023 £
Enrichment activities fund	<u>226,822</u>	<u>127,693</u>	<u>(211,826)</u>	<u>142,689</u>
	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Enrichment activities fund	<u>181,718</u>	<u>231,645</u>	<u>(186,541)</u>	<u>226,822</u>

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

13 Tangible fixed asset fund

	Total 2023 £
At 1 January 2023	11,796
Net movements in period	(3,799)
At 31 December 2023	7,997

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 £	2023 Total £
Balances at 31 December 2023 are represented by:				
Tangible fixed assets	—	7,997	—	7,997
Current assets	33,181	—	147,508	180,689
Current liabilities due in one year	(4,132)	—	(4,819)	(8,951)
	29,049	7,997	142,689	179,736

	General funds £	Tangible fixed asset fund £	Restricted funds £	2022 Total £
Balances at 31 December 2022 are represented by:				
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
	17,979	11,796	226,822	256,597

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 £7,750 (2022 – £Nil) 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.

16 Related party transactions (continued)

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 (2022: £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 2023, there was no indebtedness between Revive CIO and The Spiritans (2022 – none).

There were no other related party transactions requiring disclosure (2022 – 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.