

Revive CIO

Annual Report and Accounts

31 December 2024

Charity Registration Number
1183006 (England and Wales)



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Legal and administrative information

Trustees	Father Ugochukwu Ikwuka C.S.Sp (Chair) Father Solomon Shamee C.S.Sp (appointed 26 September 2024) Dr Ed Whelan Miss Gillian Christine Bennett Mrs. Negina Wahidi (appointed 5 December 2024) Mr Paul Quinn Rev. Sarah Riding (appointed 5 December 2024) Dr Stella Bosun-Arije Miss Alvina Imran (resigned 5 December 2024) Father Michael Desmond Wilson C.S.Sp (resigned 26 September 2024)
Principal Address	Revive 187 Grey Mare Lane Manchester M11 3ND
Charity registration number	1183006
Auditor	Buzzacott Audit 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 2024.

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

Diversity, Equity and Inclusion

In 2024, Revive continued to campaign and advocate against the injustices in the asylum system. Through our partnership with other refugee service organizations, we continue to challenge those punitive and harsh policies against people seeking asylum and refugees.

In September 2024, Revive reviewed its services, 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 by adding two new trustees. 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. We also recruited a new staff member, who added to our pool of professional expertise.

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 consolidates the guidance on public benefit by clearly stating our charity's mission and objectives, and providing a summary of the activities we have undertaken for public benefit in 2024. It also outlines the successes and outcomes of our main activities and considers how the charity will achieve its objectives in the future. The trustees continue to appraise the work of Revive because it has a public benefit that stretches beyond the immediate group of people, we are supporting both in the short and long run.

Activities, achievements and performance (continued)

Volunteer and student Impact.

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

Contributions:

1. **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.
2. **Diverse skill sets:** Our volunteers' and students varied backgrounds have brought a wealth of knowledge and skills, enriching the quality of our programs.
3. **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.
4. **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.
5. **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

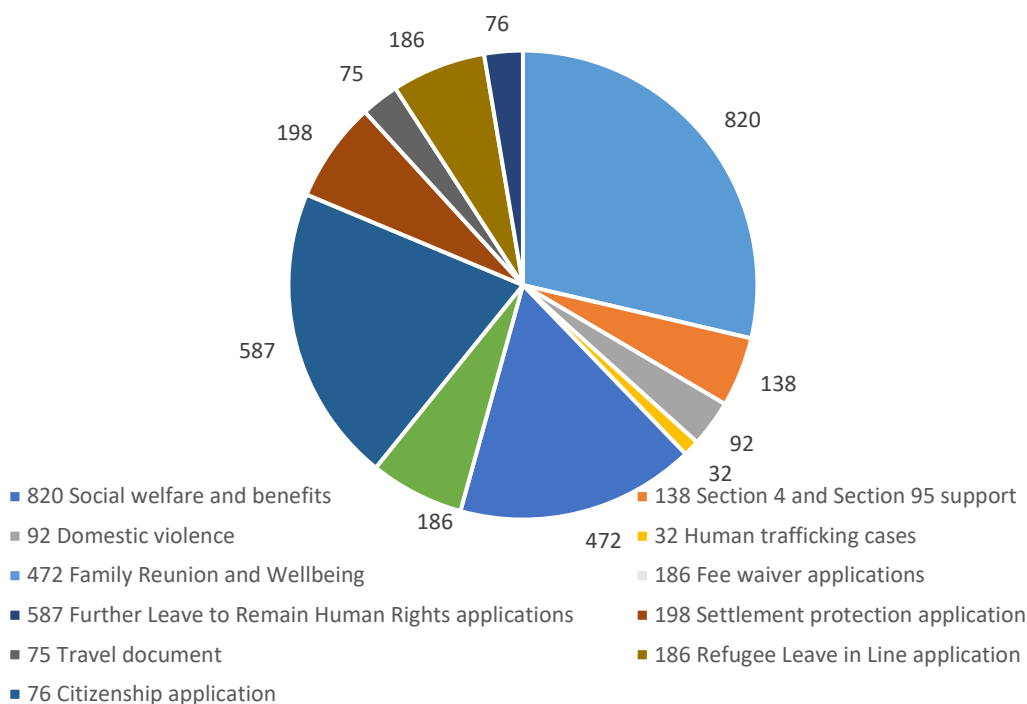
This section highlights Revive's achievements and the impact of its work during the 2024 financial year. It supports trustees in assessing the charity's performance against its stated aims and objectives. We report on our activities, demonstrating the positive outcomes for people seeking asylum, refugees, and vulnerable migrants, including those whose applications have been refused as well as those who have been granted refugee status.

Activities, achievements and performance (continued)

Achievements and performance (continued)

Revive supported over **2,862** people. Many of those we see are vulnerable due to their circumstances; they include homeless people, those with no recourse to public funds, those with health issues, the homeless, those fleeing domestic violence, and those who need specialist social welfare and housing support.

Number of People Revive Supported in 2024



- ◆ We have had a **100%** success rate with the fee waiver applications, whereby **186** service users benefited from it.
- ◆ We have also supported **587** service users with Further Leave to Remain Human Rights applications (FLRFP, SET-O, SET LR, FLRHO, FLRDL) and Appendix (FM) Application Parents (FLRFM) applications.
- ◆ Furthermore, we have supported **198** settlement protection (Set P) applications and Indefinite Leave to Remain (FLRDL settlement) applications.
- ◆ We supported a further **75** service users with travel documents and certificates.
- ◆ We have supported **186** service users with the Refugee Leave in Line application. We have supported **76** service users with citizenship.

Activities, achievements and performance (continued)

Achievements and performance (continued)

- ◆ Revive has supported **92** service users experiencing domestic violence access No Recourse to Public Funds (NRPF) and 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 support **472** service users around mental health referral support, representation on complex cases requiring multi-agency interventions for children in need, safeguarding, and integration for families who have reunited with their UK sponsors after years of separation.
- ◆ Revive has supported **32** service users who were victims of trafficking and modern-day slavery in accessing mainstream social welfare services and immigration casework.
- ◆ We have supported **138** service users in accessing 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 **820** service users accessing mainstream social welfare benefits and challenging high energy bills, council tax, Personal Independent Payment (PIP) queries, child benefit, universal credit sanctions, and poor housing condition queries.
- ◆ 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 refugee sector organisations as well as the Greater Manchester Combined Authority and other public and governmental agencies. Revive also works with GPs, city councils, universities, solicitors, and other legal representatives.
- ◆ Transitional Housing Support for Newly Granted Refugees, Homeless service users, and Survivors of Domestic Violence. As part of our ongoing commitment to supporting vulnerable individuals, Revive introduced a transitional housing provision for those newly granted refugee status, who are often required to leave their NASS accommodation within 28 days as well as those facing homelessness or experiencing domestic violence. This property has served as a safe and stable temporary accommodation for service users in urgent need, supporting them as they transition into mainstream housing or social housing. Survivors of domestic violence were offered refuge in an environment that prioritises safety, dignity, and recovery. In line with our Social Justice Recovery Model, this provision includes a holistic support package, with weekly supervision and wellbeing checks to ensure that service users receive the emotional and practical support necessary to rebuild their lives.
- ◆ Revive provided a number of successful social work student placements from Salford University, Manchester University, and Manchester Metropolitan University. The students had the opportunity to put theory into practice and they were integral to delivering services under supervision.

Activities, achievements and performance (continued)

Achievements and performance (continued)

- ◆ Revive supported service users with emergency food parcels and other essentials to service users and those without recourse to public funds
- ◆ Revive continued to provide hot meals to our service users during drop-in sessions.
- ◆ Revive, in partnership with the Loreto Sisters community, Altrincham Friends of Refugees, and the Parish of Saints Joseph & Theresa, Irlam in collaboration with their schools successfully organised refugees' day out for about 120 services users.
- ◆ Revive successfully delivered IT and Digital inclusion sessions to service users with support from the GoodThings Foundation, Salford City Council and Manchester City Council through their kind donations of devices and data.
- ◆ We successfully partnered with Salford City Council to deliver a series of family cooking events, engaging local families in hands-on sessions where they learned to prepare healthy, nutritious meals together. The programme had great outcomes, particularly for children, who became more open to trying a wider variety of nutritious dishes. Families were also provided with essential cooking equipment including slow cookers, pans, mini choppers, and blenders enabling them to confidently recreate the meals at home and continue healthy cooking practices beyond the sessions.

Challenges

◆ **Funding and Sustainability**

In 2024, Revive continued to face significant financial challenges. The end of our core funding from National Community Lottery Fund (2021 - September 2024) programme, marked a turning point for the organisation. Although we were successful in securing several grants, the funding received was only partial and could not fully cover essential operational and staffing costs. This shortfall necessitated difficult decisions, including a reduction in staff hours and adjustments to how we deliver our services. These changes, while necessary to sustain our core work, inevitably impacted the number of people we were able to support. Compared to 2023, there was a 21% decrease in the number of service users accessing Revive's support. Despite these challenges, the resilience of our team and the continued commitment of our supporters enabled us to maintain the quality of care and advocacy we offer. We remain focused on identifying new funding opportunities and strengthening partnerships to secure the long-term sustainability of our services.

◆ **Capacity Challenges**

Meeting the growing demand for our services has been increasingly difficult due to limited organisational capacity. This has been compounded by a reduction in staff working hours, driven by funding constraints. As a result, our ability to respond promptly and consistently to the needs of our service users has been impacted, highlighting the urgent need for sustainable staffing resources to meet the continued rise in demand.

Activities, achievements and performance (continued)

Challenges (continued)

♦ **Impact of the High Cost of Living**

The ongoing rise in the cost of living and inflation has placed considerable strain on many of our service users, making it increasingly difficult for them to meet basic needs. As a result, there has been a growing reliance on Revive's emergency provision, food bank, and hardship fund. These essential forms of support have become lifelines for individuals and families facing financial insecurity, allowing them to access food, essentials, and emergency assistance during times of crisis.

♦ **Rising Immigration Fees**

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.

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.

Activities, achievements and performance (continued)

Enrichment projects (continued)

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.



Refugee Away Day



The Irlam community, Loreto Sisters community in collaboration with Altrincham Friends of Refugees organised heart-warming events 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.

Activities, achievements and performance (continued)

Enrichment projects (continued)

Family Cooking Project

We successfully partnered with Salford City Council to deliver a series of family cooking events, engaging local families in hands-on sessions where they learned to prepare healthy, nutritious meals together. The programme had great outcomes, particularly for children, who became more open to trying a wider variety of nutritious dishes. Families were also provided with essential cooking equipment including slow cookers, pans, mini choppers, and blenders enabling them to confidently recreate the meals at home and continue healthy cooking practices beyond the sessions.



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.

Activities, achievements and performance (continued)

Fundraising activities

Revive fundraise 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 aim to respond to any complaints within five working days following 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:

- Albert Gubbay Foundation
- Disrupt Foundation
- Greater Manchester Centre for Voluntary Organisation (GMCVO)
- Justice Together
- Manchester Community Central (MACC)
- Manchester City Council
- National Community Lottery Fund (NCLF)
- Our Manchester Food Partnership
- Salford City Council
- Salford CVS
- St. Catherine, Didsbury
- The Diocese of Salford
- The Spiritans (Congregation of the Holy Spirit)
- Tree Station
- Unicorn 1% Grocery
- And all who graciously supported us both in kind and financially.

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 2024 can be found on page 24 of this report and accounts.

Income in 2024 amounted to £353,387 (2023 – £159,464). Of the income, £13,213 (2023 – £18,421) was received by way of donations and £311,244 (2023 – £121,568) as grants. Further details of grants and donations are provided in the notes to the accounts.

Financial review (continued)

Results for the financial period (continued)

Expenditure totalled £249,923 (2023 – £236,326). Staff costs totalled £106,947 (2023 – £113,356), the cost of activities and outreach was £53,603 (2023 – £47,754), governance costs were £5,654 (2023 – £3,952) and materials, resources and training amounted to £25,974 (2023 – £30,135). Further details of expenditure are provided in note 4 to the accounts.

Net income for the year to 31 December 2024 was £103,464 (2023 – net expenditure of - £76,862).

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. At 31 December 2024 the level of free reserves was £133,068 (2023 – £148,874). 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 £283,199 (2023 – £179,735). Of this £144,643 (2023 – £22,864) 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 2024 the level of general funds or free reserves was £133,068 (2023 - £148,874). (Note that the comparative balances have been restated to correct a historic issue as explained within note 12 to the accounts).

Plans for the future

With the end of our core funding from the National Community Lottery in September 2024, we had to reassess our operations. Despite securing multiple grants in the year, the funding received covers a shorter term and does not include essential operations such as the drop-ins and staffing costs.

This shortfall resulted in difficult decisions, including a reduction in staff hours and adjustments to how we deliver our service. The two drop-in sessions (Social Work and Immigration Advice) that were offered weekly have now been reduced to twice a month. During the period prior to this reduction, similar charities in the area have also ceased to offer these services, which increased the demand and complexity of the cases seen in Revive. Spacing the drop-in service will also enable the current staff to dedicate more time to dealing with complex cases.

We continue applying for funding that supports staff costs and have some promising medium-term grants in sight.

The support from volunteers and students on placement is a very important aspect of Revive's delivery of service. While we are thankful for the time donated to our cause, we have seen a considerable turnover of volunteers in 2024, mainly of those moving into paid jobs. Our plan is to liaise with our partner Universities in Manchester and increase the placements of Social Work and Immigration students, aiming to secure a more stable support base.

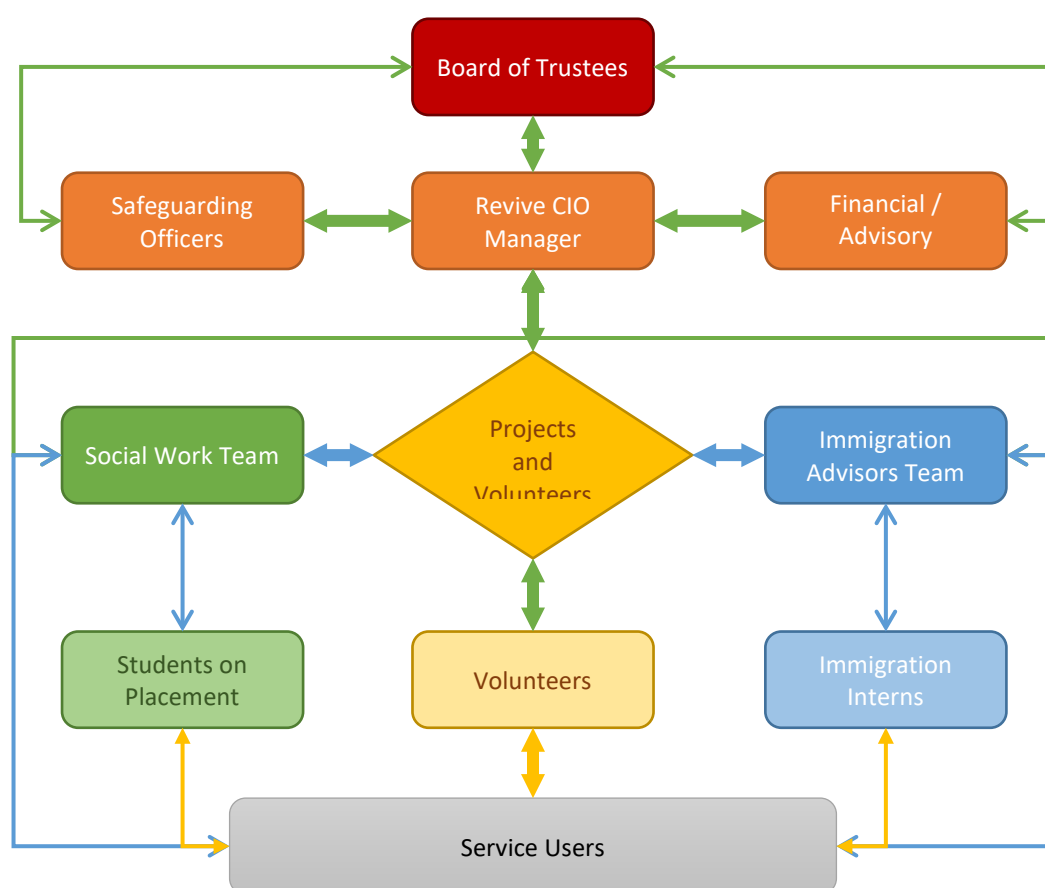
Plans for the future (continued)

The list of changes to our services continues with the introduction of a transitional housing provision for those newly granted refugee status. In the near future, Revive will look at the possibility of securing a property for this purpose.

Part of the ongoing attempt to expand Revive's service to the London area - specifically at the Spiritan Parish of St. Gabriel in Archway -, we submitted several applications but were unsuccessful. There are plans to visit occasionally to train the volunteers interested so they can keep the charitable spirit alive, while we continue to seek funding. Revive is concerned that the funding received so far is applied to our work in the North West (Manchester/Greater Manchester) according to our agreements.

Structure, governance, and management

Organisational structure



Structure, governance, and management (continued)

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.

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.

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these accounts, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Structure, governance, and management (continued)

Statement of trustees' responsibilities (continued)

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.

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.

Structure, governance, and management (continued)

Risk management (continued)

Safeguarding (continued)

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 2024, 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: Solomon Shamee

Date: 01/09/2025

Independent auditor's report to the trustees of Revive CIO

Opinion

We have audited the accounts of Revive CIO (the 'charity') for the year ended 31 December 2024, 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 2024 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 other information comprises the information included in the annual report, including the trustees' report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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)

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 course of 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 this gives rise to a material misstatement in the accounts themselves. 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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 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

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ The engagement 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); and
- ◆ We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives from the trustees and review of minutes of trustees' meetings.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ Making enquiries of representatives from the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

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

To address the risk of fraud through management bias and override of controls, we:

- ◆ Performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ 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, if any.

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.

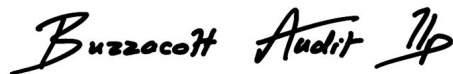
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management 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.

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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.

A handwritten signature in black ink that reads "Buzzacott Audit LLP". The signature is stylized, with the first letters of "Buzzacott" and "Audit" being large and prominent, and "LLP" written in a smaller, more compact script.

Buzzacott Audit LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Buzzacott Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Date: 02 September 2025

Statement of financial activities Year to 31 December 2024

	Notes	Un-restricted funds £	Restricted funds £	Total 2024 £	(restated) Un-restricted funds £	(restated) Restricted funds £	Total 2023 £
Income from:							
Donations	1	7,663	5,550	13,213	4,546	13,875	18,421
Other trading activities	2	28,930	—	28,930	19,475	—	19,475
Charitable activities							
. Enrichment activities	3	—	311,244	311,244	7,750	113,818	121,568
Total income		36,593	316,794	353,387	31,771	127,693	159,464
Expenditure on:							
Charitable activities							
. Enrichment activities	4	54,908	195,015	249,923	24,500	211,826	236,326
Total expenditure		54,908	195,015	249,923	24,500	211,826	236,326
Net (expenditure) income and net movement in funds	6	(18,315)	121,779	103,464	7,271	(84,133)	(76,862)
Reconciliation of funds:							
Fund balances brought forward at 1 January 2024 (as previously stated)		37,046	142,689	179,735	29,775	226,822	256,597
Prior period adjustment	12	119,825	(119,825)	—	119,825	(119,825)	—
Fund balances brought forward at 1 January 2024 (as restated)		156,871	22,864	179,735	149,600	106,997	256,597
Fund balances carried forward at 31 December 2024		138,556	144,643	283,199	156,871	22,864	179,735

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 2024

	Notes	2024 £	(restated) 2023 £
Fixed assets			
Tangible assets	9	<u>5,488</u>	<u>7,997</u>
Current assets			
Debtors	10	—	382
Cash at bank and in hand		<u>284,495</u>	<u>180,307</u>
		284,495	180,689
Liabilities			
Creditors: amounts falling due within one year	11	<u>(6,784)</u>	<u>(8,951)</u>
Net current assets		<u>277,711</u>	<u>171,738</u>
Total net assets		<u>283,199</u>	<u>179,735</u>
The funds of the charity			
Restricted funds	12	144,643	22,864
Unrestricted funds			
. Tangible fixed asset fund	13	5,488	7,997
. General fund		<u>133,068</u>	<u>148,874</u>
		<u>283,199</u>	<u>179,735</u>

Approved by the trustees and signed on their behalf by:



Trustee: Solomon Shamee

Date: 01/09/2025

Statement of cash flows Year to 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	106,984	(67,227)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(2,796)	(4,387)
Net cash used in investing activities		(2,796)	(4,387)
Change in cash and cash equivalents in the year		104,188	(71,614)
Cash and cash equivalents at 1 January 2024		180,307	251,921
Cash and cash equivalents at 31 December 2024	B	284,495	180,307

Notes to the statement of cash flows for the year to 31 December 2024.

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

	2024 £	2023 £
Net (expenditure) income (as per statement of financial activities)	103,464	(76,862)
Adjustments for:		
Depreciation	5,305	8,186
Decrease (increase) in debtors	382	(382)
(Decrease) increase in creditors	(2,167)	1,831
Net cash provided by (used in) by operating activities	106,984	(67,227)

B Analysis of cash and cash equivalents

	2024 £	2023 £
Total cash and cash equivalents: Cash at bank and in hand	284,495	180,307

No separate reconciliation of net debt has been prepared as the charity held no external debt finance at either the start or the end of the financial year, and therefore 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 2024

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 2024. Comparative information is provided in respect to year to 31 December 2023.

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 item 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.

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.

Income recognition (continued)

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.

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.

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 2024 £	Un-restricted funds £	Restricted funds £	Total 2023 £
Donations	7,663	5,550	13,213	4,546	13,875	18,421

2 Income from other trading activities

	Un-restricted funds £	Restricted funds £	Total 2024 £	Un-restricted funds £	Restricted funds £	Total 2023 £
Rental income	3,070	—	3,070	3,000	—	3,000
Student placement fees	7,060	—	7,060	1,475	—	1,475
Car park income	18,800	—	18,800	15,000	—	15,000
	28,930	—	28,930	19,475	—	19,475

3 Income from charitable activities: enrichment activities

	Un-restricted funds £	Restricted funds £	Total 2024 £	Un-restricted funds £	Restricted funds £	Total 2023 £
Grants						
. The Spiritans	—	—	—	7,750	—	7,750
. Other grants	—	311,244	311,244	—	113,818	113,818
	—	311,244	311,244	7,750	113,818	121,568

4 Expenditure on charitable activities: enrichment activities

	Un-restricted funds £	Restricted funds £	Total 2024 £	Un-restricted funds £	Restricted funds £	Total 2023 £
Cost of activities and outreach	1,500	52,103	53,603	(518)	48,272	47,754
Materials, resources and training	(1,905)	27,879	25,974	6,212	23,923	30,135
Promotion of enrichment activities	1,120	1,600	2,720	18	120	138
Premises costs and rates	5,999	12,454	18,453	436	14,926	15,362
Rent	17,539	660	18,199	—	1,029	1,029
Travel and motor expenses	2,101	962	3,063	2,439	1,913	4,352
Staff costs (note 7)	14,626	92,321	106,947	10,048	103,308	113,356
Indirect cost of staff	1,187	2,360	3,547	—	1,886	1,886
Cost of volunteers	1,782	4,676	6,458	292	9,884	10,176
Depreciation	5,305	—	5,305	3,999	4,187	8,186
Governance costs (note 5)	5,654	—	5,654	1,575	2,377	3,952
	54,908	195,015	249,923	24,501	211,825	236,326

5 Governance costs

	Un-restricted funds £	Restricted funds £	Total 2024 £	Un-restricted funds £	Restricted funds £	Total 2023 £
Audit fees	5,474	—	5,474	1,420	2,304	3,724
Bank charges	180	—	180	155	73	228
	5,654	—	5,654	1,575	2,377	3,952

6 Net income (expenditure) for the year

This is stated after charging

	Total 2024 £	Total 2023 £
Staff costs (note 7)	106,947	113,356
Depreciation	5,305	8,186
Auditor's remuneration – statutory audit services		
· Current period	3,480	3,144
· Prior period under provision	1,994	580

7 Staff costs and remuneration of key management personnel

	Total 2024 £	Total 2023 £
Staff costs during the year were as follows:		
Wages and salaries	99,770	105,445
Social security costs	3,225	3,693
Pension costs	3,952	4,218
	106,947	113,356

There were no employees who earned more than £60,000 per annum (including benefits) during the year (2023 – none).

The average number of employees during the year was 4 (2023 – 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 2024	22,749	9,995	32,744
Additions	2,796	—	2,796
At 31 December 2024	<u>25,545</u>	<u>9,995</u>	<u>35,540</u>
Depreciation			
At 1 January 2024	14,752	9,995	24,747
Charge for the year	5,305	—	5,305
At 31 December 2024	<u>20,057</u>	<u>9,995</u>	<u>30,052</u>
Net book values			
At 31 December 2024	<u>5,488</u>	<u>—</u>	<u>5,488</u>
At 31 December 2023	<u>7,997</u>	<u>—</u>	<u>7,997</u>

10 Debtors

	2024 £	2023 £
Prepayments	<u>—</u>	<u>382</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>6,784</u>	<u>8,951</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 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Enrichment activities fund	22,864	316,794	(195,015)	—	144,643
	(restated) At 1 January 2023 £	Income £	Expenditure £	Transfers £	(restated) At 31 December 2023 £
Enrichment activities fund	106,997	127,693	(211,826)	—	22,864

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

Prior year restatement

During the year, the trustees carried out a full reconciliation of the movements on restricted funds since the charity separated from The Spiritans in 2019 and established itself as an independent charity. The exercise revealed that the balance of restricted funds was overstated in prior years due to a combination of:

- balances originally treated as restricted within The Spiritans being available for the general charitable purposes of Revive CIO following its establishment as an independent charity, continuing to be treated as restricted funds;
- new funding received following independence continuing to be classified as restricted funding within Revive CIO (as per the previous treatment within The Spiritans) despite the funding being available for the general charitable purposes of Revive CIO; and
- expenditure which could have been allocated against the restricted funds in prior years being incorrectly charged against unrestricted funds.

The comparative information has therefore been restated to reduce the opening restricted fund balance at 1 January 2023 by £119,825 (and to increase opening unrestricted funds at the same date by the same amount). The balance at 31 December 2024 accurately reflects restricted grant income available. The Trustees, in collaboration with the Finance Committee, will continue to rigorously oversee the management and reporting of restricted funds, ensuring full compliance with regulatory requirements and transparency with partner entities.

13 Tangible fixed asset fund

	Total 2024 £
At 1 January 2024	7,997
Net movements in period	(2,509)
At 31 December 2024	5,488

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets used for the support of Revive's services. 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 £	2024 Total £
Balances at 31 December 2024 are represented by:				
Tangible fixed assets	—	5,488	—	5,488
Current assets	139,852	—	144,643	284,495
Current liabilities due in one year	(6,784)	—	—	(6,784)
	133,068	5,488	144,643	283,199
	(restated) General funds £	Tangible fixed asset fund £	(restated) Restricted funds £	2023 Total £
Balances at 31 December 2023 are represented by:				
Tangible fixed assets	—	7,997	—	7,997
Current assets	153,006	—	27,683	180,689
Current liabilities due in one year	(4,132)	—	(4,819)	(8,951)
	148,874	7,997	22,864	179,735

15 Ultimate control

The charity, which is constituted as a CIO, was controlled throughout the period by its Trustees, under the oversight of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province due to Chair of Trustees of that charity being the Chair of Trustees of the CIO.

16 Related party transactions

During the reporting period, Revive CIO received £nil (2023 – £7,750) from The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans), whose trustees are also trustees 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 (2023: £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 2024, a balance of £987 was owed by Revive CIO to The Spiritans (2023 – £987).

There were no other related party transactions requiring disclosure (2023 – 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.