



Reverence for life uk
Unifying people and planet

Reverence for Life UK

Report and Accounts

For the year ended 31 December 2023

Charity registration number: 1197043

Company number: CE027551



Reverence For Life UK

Report and accounts for the year ended 31 December 2023

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Reverence For Life UK

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023.

The charity name

The legal name of the charity is Reverence For Life UK.

The charity is also known by its operating name, Reverence For Life UK.

The charity's areas operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with the charity number 1197043.

The charity operates in the UK, but also supports charitable initiatives overseas, predominantly in Tanzania, but also France and Haiti.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation ("CIO").

The governing document of the charity is lodged and viewable at the Charity Commission and is dated 10 December 2021.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The principal operating address, telephone number, email and web addresses of the charity

Parsonage Farm

Parsonage Lane, Albury

Ware, SG11 2HU

Telephone 07718 160145

Email Address info@reverenceforlife.org.uk

Web address www.reverenceforlife.org.uk

The Trustees in office on the date the report was approved were:-

James Mark (Appointed 10 Dec 2021) - Chair

Michael Harris (Appointed 15 February 2024)

Paul Cockhill (Appointed 15 February 2024)

Paul Neale (Appointed 05 February 2024) - Treasurer

Anne-Marie Garner (Appointed 10 December 2021) - Secretary

Franziska Murray (Appointed 10 December 2021)

All the trustees are also members of the charity.

The trustees are all individuals.

Charitable Objectives and Activities

	SORP ref.	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To advance the education of the public about Albert Schweitzer</p> <p>To support such charitable projects in the UK and world-wide as the trustees from time to time determine</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>In the period the charity has supported the following projects for the public benefit (and in line with our purposes):</p> <p>Quarterly donations to VALITA (see below under 'relationships with related parties') for outreach work and the upkeep of 'Kaya' (the property that houses widows and orphans of HIV).</p> <p>Contribution towards the monthly running costs of a day nursery/kindergarten in Dar es Salaam.</p> <p>Purchase and installation of water tanks and associated pipework for 'Kaya' and the smallholding Bustani ya Binadamu (Garden of Humanity), to support farming activities for residents.</p> <p>Charity representatives visit to Tanzania for relationship building with VALITA, project audit and future planning.</p> <p>Support of the Albert Schweitzer museum and archives as part of AISL.</p>



	SORP ref.	
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.
Policy on grant making	Para 1.38	In development
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	The trustees volunteer their time to managing the charity and received no benefits or remuneration during the period.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The main achievements of the charity in 2023 were:</p> <p>Delivery against the stated objectives (as below)</p> <p>Improving the lives of our beneficiaries in Tanzania through providing funding support of VALITA outreach work and in supporting the community at Bustani ya Binadamu to become self-sufficient through learning about and implementing permaculture to the benefit of the community and the fertility of land. The main beneficiaries of this work are widows and children in need, and those affected by HIV/AIDS and in need of support.</p> <p>Participating in a seminar in Cambridge, hosted by the Schweitzer Institute to celebrate the centenary of Schweitzer's Philosophy of Civilisation (Vols 1 & 2) and to promote his ethic of reverence for life.</p>
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	SORP ref.	
Achievements against objectives set	Para 1.41	Through our activities (highlighted above), the charity delivered against the objectives set for 2023 which were: The completion of the restructure into a Charitable Incorporated Organisation (CIO); the continuation of our project work with our partners 'Value Life Tanzania' (VALITA); and the promotion of Albert Schweitzer's ethic, 'Reverence for Life' and its validity in our time.
Performance of fundraising activities against objectives set	Para 1.41	Fundraising targets were achieved to support the planned activities/projects.
Investment performance against objectives	Para 1.41	Assets held in reserve are invested in funds which align to the charity's sustainable objectives. Dividend income received from assets is applied to support the charity's operations.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the period the charity had revalued total assets of £102,330 and liabilities of £300. These funds are considered adequate to cover ongoing liabilities. The charity held no restricted funds at the end of the period.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To ensure continuity of operations in the event of an unexpected drop in income, an unexpected expense, a short-term cash-flow shortfall, or in the event that a decision is taken to wind-up the charity, reserves to cover at least 12 months expected outgoings will be maintained at all times. This may be in the form of cash or invested assets.
Amount of reserves held	Para 1.22	At the end of the period the charity had reserves of £102,030.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None – the investment fund provides financial security



	SORP ref.	
The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity is dependent on individual donations and legacies which are invested. At present these constitute the major part of the charity's disposable income.
Investment policy and objectives including any social investment policy adopted	Para 1.46	With the help of financial advisors, assets are managed in ethically scrutinised and certified investments in keeping with Dr Schweitzer's ethical principles.
A description of the principal risks facing the charity	Para 1.46	Loss of assets due to fraud , theft or some other action beyond the trustees control.

Structure, Governance and Management

Type of governing document	Para 1.25	Foundation model constitution. The governing document of the charity is lodged and viewable at the charity commission and is dated 10 December 2021.
How is the charity constituted?	Para 1.25	The charity is a Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The board of trustees during this period were the founding trustees. Officers are re-elected annually and being eligible may stand for re-election at the AGM. New trustees are nominated, co-opted or elected by the board in accordance with the governing document / model constitution.
Policies and procedures adopted for the induction and training of trustees	Para 1.51	Prior to commencing appointment, all new trustees have access to a copy of the current version of the constitution and a copy of the latest Trustees Annual Report & Statement of Accounts. Trustees are expected to read and understand all relevant charity policies and specific training is available as required (e.g. in Safeguarding). A Trustee Code of Conduct form is drafted and in review for Board approval.



	SORP ref.	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>The charity operates fully independently and not as a subsidiary.</p> <p>The charity does, however, represent the UK as a national committee member of the AISL (Association Internationale pour l'oeuvre du Dr Albert Schweitzer de Lamberene), which was set up in 1930 to bring together different committees around the world, focused on publicising the work of Albert Schweitzer and collecting donations for his charitable work.</p> <p>The charity continues this relationship as it supports the fulfilment of its purposes.</p>
Relationship with any related parties	Para 1.51	<p>The charity works closely with a non-profit organization in Tanzania called VALITA (Value Life Tanzania). VALITA was formerly known as Society for Advancement of Humanity (SAHU) and is a community based non-governmental organization which was started in 2002 and was officially registered on 28th March 2006 with a Certificate No. 02NGO/0742 by the registrar of NGOs.</p> <p>The charity has no formal relationship with VALITA.</p>

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

James Mark, Chair

Date : 29th October 2024



Statement of Trustees Responsibilities

Roles and Responsibilities of the Trustee

- To ensure that the charity is carrying out its purposes for the public benefit
- To comply with the charity's governing document and the law
- To act in the charity's best interests
- To manage the charity's resources responsibly
- To act with reasonable care and skill
- To ensure that the charity is accountable
- Planning and reviewing the charity's work on a regular basis

Preparation of financial statements

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.



Reverence For Life UK

Independent Examiners Report

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

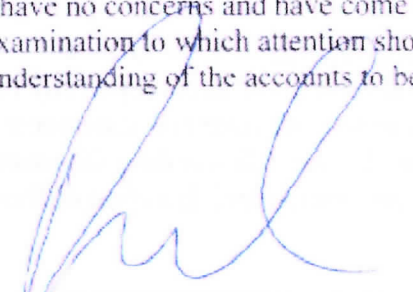
I report in respect of my examination of the trusts accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



.....
David R Sloggett FCCA
19 October 2024



Reverence For Life UK

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current Year			Prior Year
		Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies (<i>Note 5</i>)	A1	102,170	10,182	112,352	-
Charitable Activities	A2	-	-	-	-
Investments	A4	155	-	155	-
Other	A5	-	-	-	100
Total Income	A	102,325	10,182	112,507	100
Expenditure on:					
Charitable Activities	B2	5,906	10,182	16,088	-
Total Expenditure	B	5,906	10,182	16,088	-
Transfers between funds	C	-	-	-	-
Net income after Transfers	A-B-C	96,419	-	96,419	100
Net Gains on revaluation of Investments	D1	5,511	-	5,511	-
Net income for the year		101,930	-	101,930	100
Reconciliation of Funds	E	-	-	-	-
Total Funds brought forward		100	-	100	-
Total Funds carried forward		102,030	-	102,030	100



Reverence For Life UK

Statement of Financial Activities for the year ended 31 December 2023 (Continued)

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents.

As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet. All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

The notes attached on pages 15 to 20 form an integral part of these accounts.



Reverence For Life UK

Statement of Total Recognised Gains and Losses for the year ended 31 December 2023

	2023	2022
	£	£
Surplus for the year:		
Net excess of income over expenditure from operations before tax	96,419	100
Income from operations before tax in the Statement of Financial Activities	96,419	100
Add/(deduct) non income and expenditure items:		
Unrealised gains on investments	5,511	0
Net Movement in funds before taxation	101,930	100
Funds generated in the year as shown on Statement of Financial Activities	101,930	100

The notes attached on pages 15 to 20 form an integral part of these accounts.



Reverence For Life UK

Balance Sheet as at 31 December 2023

	Note	SORP Ref	2023 £	2022 £
Fixed Assets		A		
Investments held as fixed assets	9	A4	94,593	-
Total Fixed Assets			<u>94,593</u>	<u>-</u>
Current Assets		B		
Cash at bank and in hand		B4	7,737	100
Creditors : Amounts falling due within one year	10	C1	(300)	-
			<u></u>	<u></u>
Net current assets			7,437	100
The total net assets of the charity			<u>102,030</u>	<u>100</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted Funds

Restricted Revenue Funds	12	D2	-	-
			<u></u>	<u></u>
			-	-

Unrestricted Funds

Unrestricted Revenue Funds	12	C3	102,030	100
			<u></u>	<u></u>
			102,030	100
Designated funds			-	-
Total Charity Funds			<u>102,030</u>	<u>100</u>



Reverence For Life UK

Balance Sheet as at 31 December 2023 (Continued)

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

A handwritten signature in blue ink, appearing to read 'James Mark', is written over a dotted line.

Name : JAMES MARK

Trustee

Approved by the board of trustees on 29th October 2024

The notes attached on pages 15 to 20 form an integral part of these accounts.



Reverence For Life UK

Notes to the Accounts for the year ended 31 December 2023

1. Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition

Nature of income

Gross income represents the value of donations received by the charity including gift aid (where applicable).

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.



Reverence For Life UK

Notes to the Accounts for the year ended 31 December 2023

1. Accounting policies (Continued)

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note7.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, unit trusts and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row D1 of the Statement of Financial Activities.



Reverence For Life UK

Notes to the Accounts for the year ended 31 December 2023

1. Accounting policies (Continued)

Creditors and provisions

Creditors and accruals are included in the accounts in the period that the expense relates to.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2. Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

The charity is not registered for VAT.

The charity recovers income tax on gift aided donations where donors have verified that the donation is made under UK gift aid scheme.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. Significance of financial instruments to the charity's position

The charity has no exposure to financial instruments.

5. Income from Donations and Legacies

The charity received income from Donations and Legacies of £112,352 during the year. Of this, £103,829 was received from its predecessor charity (Reverence for Life UK, registered charity no. 1102057). A further £8,532 was received in donations during the year, including gift aid.



Reverence For Life UK

Notes to the Accounts for the year ended 31 December 2023

6. Gains and losses on revaluation of fixed and intangible assets

	Current Year			Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Revaluation of:				
Fixed asset investments				
Stockbroker managed portfolio	6,159	-	6,159	-
Trustee held HOME REIT	(648)	-	(648)	-
	5,511	-	5,511	-

7. Investment gains

Unrealised gains /(losses) and writing down of carrying values

	Current Year			Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Listed Investments	5,511	-	5,511	-
Total unrealised gains	5,511	-	5,511	-

8. The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.



Reverence For Life UK

Notes to the Accounts for the year ended 31 December 2023

9. Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10. Investments held as fixed assets

	Listed Investments £	Total £
Carrying value of investments		
Transfer value on date that investments were transferred from old charity	89,082	89,082
Revaluation at 31 December 2023	5,511	5,511
At 31 December 2023	94,593	94,593

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	300	-

12. Income and Expenditure account summary

	2023 £	2022 £
At 1 January 2023	100	-
Surplus after tax for the year	96,419	100
At 31 December 2023	96,519	100



Reverence For Life UK

Notes to the Accounts for the year ended 31 December 2023

13. Particulars of how particular funds are represented by assets and liabilities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Investments at Valuation				
Fixed asset Investments	94,593	-	-	94,593
Current Assets	7,737	-	-	7,737
Current Liabilities	(300)	-	-	(300)
At 31 December 2023	102,030	-	-	102,030