

# Rejoice Foundation UK

## Trustees' Annual Report and Financial Statements for the period 1 April 2024 to 31 March 2025

Company Number: 5012485      Charity Number: 1106175

### Trustees and Directors

The directors & trustees during the period were:-

Dr. Philip Evans  
Mr Nigel Haunch (Chair of Trustees)  
Dr Darrall Higson  
Mr Richard Murray  
Mr Alan Wheeler

**Registered Office :** 119 Dundee Wharf, Three Colt Street, London E14 8AY

**Bankers :** HSBC Bank plc, Canary Wharf Branch, Canada Place, London. E14 5AH

### Introduction

The directors of Rejoice Foundation UK ('RFUK'), who are the trustees for the purpose of charity law, present their report together with the financial statements for the period ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out on Page 9 below and comply with current statutory requirements, the company's Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS 102 second edition - October 2019).

### Statement of Directors' responsibilities

The directors are of the opinion that for the period ended 31 March 2025 the company was entitled to exemption from audit conferred by Section 477 of the Companies Act 2006. The directors confirm that no members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476. The directors acknowledge that they are responsible for:

- (i) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- (ii) preparing accounts which give a true and fair view of the state of the affairs of the company as at the end of the period and its profit and loss for the financial year in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to financial statements, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

### Governance and management

The company is incorporated under the Companies Act, limited by guarantee, Company Number 5012485

The maximum liability of members in the event of winding up is £10.

Its governing document is its Memorandum and Articles of Association under which it was incorporated at Companies House on 12 January 2004.

The charity's Objects were amended at an Extraordinary General Meeting on 29 September 2004 and the revised Memorandum filed at Companies House.

RFUK was registered as a charity with the UK Charity Commission on 5 October 2004, Number 1106175.

From 29 September 2004, RFUK was accepted by UK Inland Revenue for UK Gift Aid tax relief.

During its 21st year of operation, RFUK has continued to maintain a UK bank account and Paypal account to facilitate the receipt of donations and grants.

To date RFUK has not used any of its income to fund its own activities.

RFUK operates with zero overheads other than bank charges and has no employees.

### **Reserve and investment policies**

Rejoice Foundation UK has not created reserves to date.  
The trustees do not intend to make investments.

### **Objectives and Activities for the Public Benefit**

Rejoice Foundation UK (RFUK) was established at the start of 2004 with the following Objects:

To relieve sickness and financial hardship to individuals infected or affected by HIV/AIDS in Chiang Mai Province, Northern Thailand by supporting and furthering the work of Rejoice Urban Development Project (now known as Rejoice Thailand) and other appropriate organisations in Thailand.

There is no legal relationship between RFUK and Rejoice Thailand.

The trustees can confirm that they have had regard to the Charity Commission's guidance on public benefit and are confident that RFUK's activities meet the criteria set out in the guidance, as follows:

- 1) The programmes which RFUK supports provide tangible, identifiable benefits to the health, wellbeing, practical circumstances and quality of life not only for those directly infected with HIV but also their extended families and communities. Moreover the latest antiretroviral medicines can reduce the HIV virus to undetectable levels in the body and thus prevent any further transmission; by working to ensure that these medicines are readily available and reliably taken by those who are HIV positive, RFUK is helping reduce the spread of HIV/AIDS generally and thus providing a health benefit across society.
- 2) RFUK's funding benefits a public class of people, as defined
  - (i) by geography as living in Ching Mai province - the largest province in Thailand covering nine thousand square miles
  - (ii) by the protected characteristic of disability by virtue of being infected or closely affected by the lifelong and life-threatening consequences of HIV/AIDS infection.

RFUK supports all those falling under the above definitions but in practice over the past ten years has increasingly focused on marginalised and impoverished sub-groups who have the greatest rates of HIV/AIDS infection but least resources to deal with the consequences.

Some of the volunteer hospital workers with whom Rejoice Thailand collaborates are themselves infected by HIV but they do not need or receive any support directly or indirectly from the charity and thus gain no personal benefit from RFUK's work.

### **Risk Management & Appointment of Trustees**

The trustees have reviewed risks to which the charity may be exposed. Given that RFUK is no longer actively raising funds and that neither it nor any other entity is reliant on such fund raising (see Page 3 below), they believe there is no financial risk arising from shortfalls in anticipated income or unforeseen demands on funds.

The major underlying risk for RFUK is ensuring that funds we remit overseas are properly used to public benefit and in accordance with the charity's objects as set out in its governing document. RFUK manages this risk by having two UK-based trustees with appropriate skills to monitor and assess the key programmes to which funds are contributed and two Thailand-based trustees who review and report on the operational activities relating to the programmes.

From 2004 until 2020, at least one UK-based trustee visited Rejoice Thailand every year to take a detailed look at the outreach and other work being undertaken and ensure that the funds granted to them by RFUK were being put to effective and efficient use. These visits have reduced in recent years because of the travel restrictions caused by Covid-19 and also the subsequent reductions in the scope of Rejoice Thailand's activities (see below).

The charity's governing document requires a minimum of three trustees. The board of trustees has comprised the current five members since 2019, with two retiring by rotation and being re-appointed each year, in accordance with the articles of association. The underlying basis for four of the appointments is as given above, with the fifth - the chair - providing organisational and administrative skills. Three of the five current trustees have served on the board since RFUK was founded in 2004, one was also appointed in 2004 but later took a two year absence before being re-appointed in 2011 and one was appointed in 2019 following the death of a trustee who had originally been appointed in 2004.

## **Achievements and Performance**

### **Background**

In 2020/2021, partly owing to Covid-19 and partly to changing circumstances in their outreach work which are detailed below, Rejoice Thailand's programmes and consequent funding requirements reduced in scope. This in turn removed their need for the levels of funding which RFUK had been able to provide in the years up to 2020. In any case, Covid-19 also resulted in the loss of our core incoming resource at RFUK. This had been in the form of grant funding of £10,000 to £20,000 annually, received from SDL Foundation in UK between 2011 and 2019. However in 2020 as a result of Covid, SDL discontinued all its grants including ours at RFUK.

In light both of the difficulties created by the Covid-19 pandemic in raising funds but also more pertinently the reduced need that Rejoice Thailand had for funds, in 2020/2021 the trustees of RFUK decided to wind down the charity's active fund-raising initiatives and did not seek to renew or replace the grant funding previously provided by SDL Foundation.

As a consequence, for the five years from year ending 31 March 2020 until year ending 31 Mar 2024, RFUK's annual incoming resources reduced to between £1,200 and £1,750. These funds were all from individual donors, the main component being a standing order for £1,200 annually from a long-standing supporter who had visited Rejoice in Thailand and been highly impressed by the outreach and other work being undertaken there.

In July 2023, we learned that this supporter had sadly passed away in March 2023, leaving a very generous legacy to RFUK of £25,000. The legacy funds were received during this reporting period in July 2024.

### **Project Work in Northern Thailand**

The direct beneficiaries of Rejoice Thailand's projects continue to be marginalised groups in Chiang Mai Province including hill tribe communities, drug users and sex workers. These tend to be the people most affected by HIV/AIDS, suffering from high transmission rates and having limited resources to deal with the consequences of becoming infected.

However the situation of these beneficiaries of Rejoice Thailand's work has considerably improved over the past eight or nine years owing to initiatives from the Thai government including providing resources for rural hospitals in Chiang Mai Province to form teams of HIV volunteer healthcare workers, many of whom are themselves HIV positive. These teams make regular home visits to all those known to be infected or affected by HIV/AIDS in their areas, helping ensure they continue to stay well and, for example, are taking their medication regularly and correctly. They also provide a referral service back to the hospital doctors if anyone they are supporting is in need of medical attention or consultation, in particular in relation to their treatment with the antiretroviral drugs which are essential for those suffering from AIDS.

Prior to Covid-19, Rejoice Thailand was already starting to provide important practical support, especially with transport, for these volunteer groups. The changes brought about by Covid-19 in the general financial outlook and to the circumstances of beneficiaries, then led to such support becoming Rejoice Thailand's core activity. This has remained the case during the period of this report with the focus of Rejoice Thailand continuing to be on accompanying the groups of hospital volunteers on their home visits and supplying them with clinical expertise alongside logistical help, ancillary medical supplies (for example vitamin supplements) and other necessities for the beneficiaries including food and household items.

Rejoice Thailand employs two full-time local staff who form the Outreach Team, led by Gee Jaigler who has worked with Rejoice for the past 22 years. Key financial and administrative support is provided by RFUK trustee Alan Wheeler - who lives for most of the year in Chiang Mai - on a voluntary basis.

### **Future of RFUK**

The reduced outreach work undertaken by Rejoice Thailand since 2020 as described above can largely be achieved using local fund-raising in Asia and without significant financial support from RFUK.

The directors and trustees of RFUK have therefore been considering for some years whether the charity should be wound up, having fulfilled the purposes for which it was established in 2004 and given that Rejoice Thailand's programmes no longer require the kind of financial support previously provided by RFUK.

However, learning in mid 2023 that RFUK had become a legatee in the sum of £25,000 (see above under 'Background'), they believed it to be appropriate and prudent to maintain the charity as a going concern until such time as the legacy was received.

That receipt took place in July 2024. Between then and October 2024, the funds were sent in their entirety to Rejoice Thailand to be used in furtherance of Rejoice's work amongst those infected or affected by HIV/AIDS in accordance with what were understood to be the wishes of the legator.

Now that that has been achieved and in the absence of any other incoming resources, the board of directors and trustees have decided in principle to commence the process of winding up RFUK as a charity and UK limited company and hope to complete it by the end of the next reporting period, 31 Mar 2026. In the meantime, RFUK will no longer solicit donations nor publicise details of its bank account and Paypal on websites and social media as being ways that donations can be made.

### **Financial Review**

As set out under 'Achievements and Performance' on Page 3 above, although RFUK's incoming resources have been much reduced since Covid-19, for the reasons given above, the trustees have decided not to pursue initiatives to address this situation such as by active fund-raising from individual donors or by making new applications for grant funding to replace that which was lost in 2020.

The result is that for this reporting period, the only incoming resource for RFUK was the legacy referred to above. It was remitted in its entirety to Rejoice Thailand in five tranches between August and October 2024.

RFUK has not provided funds to any other organisation other than Rejoice Thailand

RFUK employs no staff and has zero overheads other than bank charges.

### **By order of the Board**

Nigel Haunch (Chair)

Date: 8 December 2025

**Annual accounts for the period 1 April 2024 to 31 March 2025**

**Statement of Financial Activities**

Prior year		Report Year	
To 31/3/24		To 31/3/25	Notes
Total Funds *		Total Funds *	
£		£	
<b>Incoming Resources</b>			
Income & endowments from:			
540	Donations & Legacies	25450	2
0	Investments	0	
-468	Prior Period Adjustment	0	4
72	<b>Total Incoming Resources</b>	25450	
<b>Resources Expended</b>			
0	Charitable activities: Rejoice Foundation Thailand	25450	3
102	Bank Charges	202	
0	Other		
102	<b>Total Resources Expended</b>	25652	
-30	<b>Net Income/(Expenditure)</b>	-202	
0	<b>Other recognised gains/(losses)</b>	0	
-30	<b>Net movement in funds</b>	-202	
<b>Reconciliation of funds:</b>			
461	Total unrestricted funds brought forward	431	
431	<b>Total unrestricted funds carried forward</b>	229	

\* all unrestricted

\* all unrestricted

## Balance Sheet as at 31 March 2025

Last Year 31 Mar 2024		This Year 31 Mar 2025	Notes
£		£	
0	<b>Total fixed assets</b>	0	
	<b>Current Assets:</b>		
0	Debtors	0	
0	Investments	0	
431	Cash at bank and in hand	229	
<hr/> 431	<b>Total current assets</b>	<hr/> 229	
0	Creditors: amounts falling due within one year	0	
431	<b>Total net assets or liabilities *</b>	229	5
	<b>Funds of the charity</b>		
431	Unrestricted funds	229	
<hr/> 431	<b>Total funds</b>	<hr/> 229	

\* All funds unrestricted

### **Statement of Audit Exemption**

The directors are of the opinion that for the period ended 31 March 2025 the company was entitled to exemption from audit conferred by Section 477 of the Companies Act 2006.

The directors confirm that no members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476.

The directors acknowledge that they are responsible for:

- (i) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (ii) preparing accounts which give a true and fair view of the state of the affairs of the company as at the end of its profit and loss for the financial year in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the micro-entity provisions in Part 15 of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with SORP FRS102 second edition.

The Financial Statements were approved by the Board on 8 December 2025 and signed on their behalf by

Nigel Haunch  
Director & Chair

Philip Evans  
Director & Secretary

## **Independent Examiner's Report on the accounts for the year ended 31 March 2025**

### **Responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the above accounts in accordance with the Charities Act 2011.

This report is in respect of my examination of those accounts carried out under section 145 of the Charities Act 2011 following the applicable Directions under section 145(5)(b)

### **Independent Examiner's Statement**

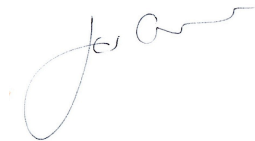
I have completed my examination.

I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that

- the accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the accounts did not accord with the record, or
- the accounts did not comply with the applicable requirements 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 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.

Signed



Date: 10 Nov 2025

Name: Mr Jonathan Chandler

Address: 39 Combedale Road, London SE10 0LQ



## Notes forming part of the financial statements for the period ended 31 March 2025

### 1). Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards, the Charities Accounting & Reporting Statement of Recommended Practice (SORP FRS102 second edition effective October 2019), the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities effective April 2008.

The following principal accounting policies have been applied:

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Going Concern See Note 5 below

### 2). Donations & Legacies

On 24 July 2024, following probate and other legal requirements, the sum of £25,449.95 was received from Solicitors Barr Ellison LLP of Cambridge, UK - being the legacy of £25,000 left by a supporter of Rejoice who passed away in March 2023, plus interest of £479.45, less Barr Ellison's bank charges of £29.50. This was the only incoming resource for RFUK in the reporting period.

### 3). Resources Expended on Charitable Activities

The solicitors acting as executors for the above legacy did not communicate any instructions accompanying the bequest in the deceased's will. The legacy was therefore considered to constitute Unrestricted Funds. However the trustees were mindful that the late legator had been a strong supporter of Rejoice Thailand for over a decade and had personally visited the charity in Chiang Mai, spending time accompanying the team around the province and seeing at first hand the extent and worth of their outreach activities.

Consequently the trustees determined that, in line with what could be assumed to have been the wishes of the legatee, the legacy in its entirety should immediately be made available as a funding grant to Rejoice Thailand.

This also accords with RFUK's governing document in which the Objects of the charity are stated as "....supporting and furthering the work of Rejoice Urban Development Project (now known as Rejoice Thailand) and other appropriate organisations in Thailand."

The sum of £25,449.95 was therefore remitted to Rejoice Thailand in five tranches, the first on 22 August 2024 and last on 17 October 2024, to be used in support of their outreach activities.

### 4). Prior Period Adjustment

Gift Aid of £240 accrued for in previous period (April 2023 / March 24) proved uncollectible.

Donation via Paypal of £228 received May 2023 was found to have been duplicated, being erroneously credited in period 2022/2023 as well as correctly in period 2023/2024.

Total adjustment: -£468.

### 5). Going Concern

The directors and trustees of Rejoice Foundation UK (RFUK) have made a decision in principle to wind RFUK up as a company and charity (see Page 3 above) although there is no specific timetable for the process.

Given that RFUK received no donations in this reporting period and the trustees have decided not to solicit any further donations as from the end of the period at 31 March 2025, it can be forecast that RFUK will have very low or zero incoming resources in the 12 months following. However it is also the case that RFUK has no debts or creditors nor is it foreseen that any will arise in the next 12 months.

It is therefore the opinion of the directors and trustees that although RFUK may be considered no longer a going concern, there is no solvency risk and therefore none is reported.

Assets, being cash at bank, are in any case stated at net realisable value and RFUK has no liabilities