

Charity registration number NIC106930 (Northern Ireland)

Company registration number NI642024

CAMP SONSHINE PORTUGAL LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

CAMP SONSHINE PORTUGAL LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K Clague Mr G Bowden Mr R McComiskey Mr A Harrison Mr M A Loney	(Appointed 20 October 2024) (Appointed 20 October 2024)
Charity number (Northern Ireland)	NIC106930	
Company number	NI642024	
Registered office	Alfred House 19 Alfred Street Belfast BT2 8EQ	
Independent examiner	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	Santander 6 Royal Avenue Belfast BT1 1DA	

CAMP SONSHINE PORTUGAL LTD

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

CAMP SONSHINE PORTUGAL LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 OCTOBER 2024

The trustees present their annual report and financial statements for the year ended 31 October 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "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 UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

In setting objectives and planning for activities, the Directors have given due consideration to general guidance published by the Charity Commission for Northern Ireland relating to public benefit.

The main objectives of the Charity are to establish and advance the Christian Faith among those who attend, to support the Christian mission, to prevent and give relief of poverty for the benefit of the public and give children and young people the opportunity to experience intercultural activities, which will broaden their understanding of other nations, languages and cultures.

The Charity has an active code of conduct for all leaders and volunteers that work at the camps, which they must abide by for the wellbeing of themselves and other people during camp. In addition to this, the Charity has a strict child protection policy, which details different aspects that must be considered when looking after children and young people at camp. The beneficiaries of the charity are the general public and various partner charities.

In order to achieve its set objectives, Camp Sonshine Portugal Ltd promotes the Christian faith. The charity does this by ensuring all its leaders and volunteers are of the Christian faith and by promoting fun learning activities for the children and young people to engage with. The alleviation of poverty comes through the provision of support, items and services to those in need and providing a safe environment for troubled children to enjoy the camp and benefit from it. In addition, the charity sponsors all children who attend camp from an orphanage and the Salvation Army. Through a Leaders in Training programme the charity provides education and leadership skills for young people, which allows them to develop leadership skills in a responsible and safe manner under supervision of more experienced leaders. The charity has developed international exchange programs whereby children from Northern Ireland attend Camp Sonshine in Portugal. This permits young people to observe lifestyle in an international setting opening up their understanding to national and cultural differences.

The main activities that the charity undertakes include the promotion of the Christian faith, education, intercultural activities and the prevention and relief of poverty. The direct benefits that flow from the promotion of the Christian faith include a greater sense of engagement and quality of life by those who regularly benefit from the activities of the charity. The charity teaches young people to be ambassadors of their own countries and cultures, reinforcing abstract learning with learning experiences, therefore benefiting the public. The Leaders in Training (LIT) programme enhances the confidence in young people and allows them to become good leaders, which can be later implemented in their own communities and future employment. Through the relief of poverty, the charity alleviates hunger and gives relief from the symptoms of poverty. This also allows volunteers to have a greater understanding of the issues surrounding poverty and allows them to assist in enabling members of the public to take remedial action to the consequences of poverty. Finally, Intercultural activities can serve to give the young people and leaders a better understanding of the culture of new groups in order to function effectively as a contributing member of the global community.

CAMP SONSHINE PORTUGAL LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Achievements and performance

We were delighted to have hosted our largest and most impactful Camp Sonshine Portugal to date in Summer 2024. Across three weeks of camp, we welcomed 360 campers and were supported by an outstanding team of 125 leaders and volunteers from Portugal, the UK, Ireland and beyond. This marks a continued trend of year on year growth, exceeding the numbers from 2023 and demonstrating the increasing reach and influence of the programme. We were also able to continue sponsoring children from local orphanages, thanks to generous donations and fundraising, ensuring camp remained accessible for all.

Throughout the summer, we witnessed many young people make commitments of faith, with several now actively attending the weekly youth club and church gatherings at IECA Church in Portugal. This continued engagement is helping to strengthen the local church community and is a testament to the long term impact of our ministry.

We were particularly encouraged by the number of new leaders joining from a variety of churches, contributing to a diverse and unified team that brought fresh energy and commitment. Our partnerships with Dreamscheme NI, Exodus Spain, IECA and, ITLC also continued to grow, further enriching the camps through shared values, resources, and collaborative ministry.

The Leaders in Training (LIT) programme once again provided a valuable opportunity for young people aged 16-17 to step into leadership roles. Many of our LITs were former campers themselves, now investing back into the community. With participants from the UK, Portugal, and Ireland, the programme offered a meaningful cross-cultural experience and supported the development of future leaders within Camp Sonshine.

We are deeply encouraged by what was achieved in 2024 both in terms of numbers and spiritual impact. As we look ahead to Camp Sonshine Portugal 2025, we remain committed to growing this work and continuing to serve children, young people, and communities both locally and internationally.

Financial review

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

At the period end the charity had unrestricted funds and free reserves of £36,334. The charity does not have a policy to build reserves as it does not have any ongoing financial commitments and it relies on donations to fund summer camps each year. Any reserves held at the year end will be used towards the costs of the following summer's camps.

Principal funding sources

The charity's principal source of funding is through voluntary donations by churches and individuals, and through camp fees paid by leaders.

Major risks

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The company is registered as a charitable company limited by guarantee. It is constituted under a Memorandum of Association dated 17 February 2017 and is registered as charity with the Charity Commission for Northern Ireland under number NIC106930.

CAMP SONSHINE PORTUGAL LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms K Clague

Mr G Bowden

Mr R McComiskey

Mr A Harrison

(Appointed 20 October 2024)

Mr M A Loney

(Appointed 20 October 2024)

The management of the company is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association.

Qualifying third party indemnity provisions

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

The charity relies on volunteers and has no paid employees. All decision making is carried out by the directors.

Small companies' exemption

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Katie Clague
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Ms K Clague

Trustee

30/06/2025

Date:

CAMP SONSHINE PORTUGAL LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CAMP SONSHINE PORTUGAL LTD

I report on the financial statements of the charity for the year ended 31 October 2024, which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- 4 that there is further information needed for a proper understanding of the accounts to be reached.

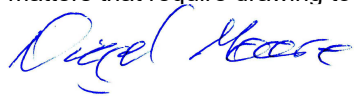
CAMP SONSHINE PORTUGAL LTD

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF CAMP SONSHINE PORTUGAL LTD

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Nigel Moore FCA
GMcG BELFAST

Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Dated: 30 June 2025

CAMP SONSHINE PORTUGAL LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	47,306	-	47,306	13,431	-	13,431
Charitable activities	3	17,964	-	17,964	10,933	-	10,933
Total income		65,270	-	65,270	24,364	-	24,364
Expenditure on:							
Charitable activities	4	33,820	1,002	34,822	21,843	1,002	22,845
Total expenditure		33,820	1,002	34,822	21,843	1,002	22,845
Net income/(expenditure) and movement in funds		31,450	(1,002)	30,448	2,521	(1,002)	1,519
Reconciliation of funds:							
Fund balances at 1 November 2023		4,884	5,984	10,868	2,363	6,986	9,349
Fund balances at 31 October 2024		36,334	4,982	41,316	4,884	5,984	10,868

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CAMP SONSHINE PORTUGAL LTD

BALANCE SHEET

AS AT 31 OCTOBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		6,951		5,984
Current assets					
Cash at bank and in hand		34,983		5,484	
Creditors: amounts falling due within one year	11	(618)		(600)	
Net current assets			34,365		4,884
Total assets less current liabilities			41,316		10,868
The funds of the charity					
Restricted income funds	12		4,982		5,984
Unrestricted funds	13		36,334		4,884
			41,316		10,868

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 30/06/2025

Katie Clague

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Ms K Clague
Trustee

Company registration number NI642024 (Northern Ireland)

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

Charity information

Camp SonShine Portugal Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Alfred House, 19 Alfred Street, Belfast, BT2 8EQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies (Continued)

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10%
Computers	25%
Motor vehicles	33%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	47,306	13,431
	<u>47,306</u>	<u>13,431</u>
Donations and gifts		
Donations	14,844	7,855
Fundraising	10,751	5,576
Gift aid	3,211	-
Vic-ryn trust	9,500	-
Ardbarron trust	4,500	-
TBF Thompson trust	4,500	-
	<u>47,306</u>	<u>13,431</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Camp Activities		
Summer Camp	17,964	10,933
	<u>17,964</u>	<u>10,933</u>

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

4 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	5,608	253
Depreciation and impairment	1,305	1,002
Camp expenses	9,463	9,853
Food and supplies	3,997	3,935
Gifts	2,021	900
Merchandise	6,625	4,085
Subscriptions	782	430
Fuel	498	302
Postage, printing and packaging	1,556	313
Computer costs	599	599
Sundry expenses	321	186
Advertising	56	-
	<u>32,831</u>	<u>21,858</u>
Share of support and governance costs (see note 5)		
Support	191	104
Governance	1,800	883
	<u>34,822</u>	<u>22,845</u>
Analysis by fund		
Unrestricted funds	33,820	21,843
Restricted funds	1,002	1,002
	<u>34,822</u>	<u>22,845</u>

5 Support costs allocated to activities

	2024 £	2023 £
Bank charges	191	104
Governance costs	1,800	883
	<u>1,991</u>	<u>987</u>
Analysed between:		
Charitable activities	<u>1,991</u>	<u>987</u>

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

6	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	600	570
	Depreciation of owned tangible fixed assets	1,305	1,002
		<u> </u>	<u> </u>

7 Trustees

During the year, 1 (2023 - 1) trustee received remuneration of £5,608 (2023 - £253) and 2 trustees (2023 - 2) were reimbursed expenses totalling £1,043 (2023 - £754). No remuneration was paid in respect of their role as a trustee.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	1	1
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	5,608	253
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

10 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 November 2023	10,020	-	7,000	17,020
Additions	-	2,272	-	2,272
At 31 October 2024	10,020	2,272	7,000	19,292
Depreciation and impairment				
At 1 November 2023	4,036	-	7,000	11,036
Depreciation charged in the year	1,002	303	-	1,305
At 31 October 2024	5,038	303	7,000	12,341
Carrying amount				
At 31 October 2024	4,982	1,969	-	6,951
At 31 October 2023	5,984	-	-	5,984

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	18	-
Accruals and deferred income	600	600
	618	600

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 November 2023	Resources expended	At 31 October 2024
	£	£	£
PA system	5,984	(1,002)	4,982
Previous year:			
	At 1 November 2022	Resources expended	At 31 October 2023
	£	£	£
PA system	6,986	(1,002)	5,984

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

12 Restricted funds (Continued)

The restricted fund relates to a donation given towards the purchase of a new PA system that was capitalised in a prior year. Expenditure against the fund relates to the depreciation charge against the asset.

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2023	Incoming resources	Resources expended	At 31 October 2024
	£	£	£	£
General funds	4,884	65,270	(33,820)	36,334
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:				
	At 1 November 2022	Incoming resources	Resources expended	At 31 October 2023
	£	£	£	£
General funds	2,363	24,364	(21,843)	4,884
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

14 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 October 2024:			
Tangible assets	1,969	4,982	6,951
Current assets/(liabilities)	34,365	-	34,365
	<u> </u>	<u> </u>	<u> </u>
	36,334	4,982	41,316
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 October 2023:			
Tangible assets	-	5,984	5,984
Current assets/(liabilities)	4,884	-	4,884
	<u> </u>	<u> </u>	<u> </u>
	4,884	5,984	10,868
	<u> </u>	<u> </u>	<u> </u>

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).