

OPERATION SUNSHINE
(A company limited by guarantee)
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2025

**OPERATION SUNSHINE
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2025**

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**OPERATION SUNSHINE
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30 JUNE 2025**

CHARITY NAME:	Operation Sunshine
REGISTERED CHARITY NUMBER:	1129152
REGISTERED COMPANY NUMBER:	6766891 (England & Wales)
REGISTERED OFFICE:	Greenlands Canterbury Road Lyminge Folkestone Kent CT18 8HD
TRUSTEES:	Lyn Callander (Chair) (died 4 October 2025) Pastor Gareth Webber (Vice Chair) Iain Callander John Bradford Paul Hathaway Zina Pepper
SECRETARY:	Iain Callander
TREASURER:	Mrs V M Gardiner
INDEPENDENT EXAMINER:	Mrs S Truran FCCA FCA Streets Bush Limited Chartered Accountants Melrose House Rydon Lane Exeter EX2 5AZ

**OPERATION SUNSHINE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out on pages 8 and 9, the Memorandum and Articles of Association, the Charities Act 2011, the Statement of Recommended Practice: "Accounting and Reporting by Charities" Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Operation Sunshine is a company limited by guarantee incorporated on 5 December 2008 in England and Wales and a registered charity governed by its Memorandum and Articles of Association.

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. Under the Articles of Association at the Annual General Meeting, one third of the trustees shall retire from office and be eligible for re-election.

The trustees and directors who served during the year and up to the date the report was approved are as follows:

Lyn Callander (Chair) (died on 4 October 2025)
Pastor Gareth Webber (Vice Chair)
Iain Callander
John Bradford
Paul Hathaway
Zina Pepper

OBJECTIVES AND ACTIVITIES

To relieve poverty and sickness amongst the inhabitants of Zambia, Lesotho and such other Country or Countries in Africa and elsewhere as the members of the Operational Committees shall in their absolute discretion choose, particularly by the provision of clothing, and other aid.

The Trustees have noted the Charity Commission guidance on public benefit.

The Charity is dedicated to the relief of poverty and sickness among the inhabitants of Zambia and of other countries in Africa. Its objectives are met principally by the sending of shipping containers filled with good-quality donated used clothing and bedding, together with a wide range of other items. The container once delivered to the recipient is unloaded and returned to the shipping agent. The recipient is entrusted with distribution of the goods, later reporting back to the Charity.

Using funds donated to specific projects, Operation Sunshine supports work amongst the poor, the sick and their families mainly in Zambia, and under the direction of trusted people. The charity also aims to support some of the educational needs within these groups as well as sending some basic medical aids. The Trustees are attentive to the tracking and monitoring of these funds, and to ensuring that the money is spent in accordance with donors' wishes and with the objects of the Charity: this year there has been some satisfactory feedback from recipients.

**OPERATION SUNSHINE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

ACHIEVEMENTS AND PERFORMANCE

The quantity of donations being given to Operation Sunshine continues to vary from absolutely nothing up to amounts that cause difficulty in day-to-day operations. It is felt that in part this is caused by conflicts around the Middle East but also by the fact that publicising the charity's aims is not regularly being done as all volunteers are more concerned and involved in day-to-day operations. Plans to more regularly publicise the needs of the charity are being drawn up including giving the website a more flexible look and arranging some fund raising events for the local community.

There has been however a marked increase in messages of gratitude including photos and videos from recipients of items from our containers which helps volunteers feel that the work they do is worthwhile. The photos often show smiling children's faces as they show off their new clothes or occasionally display adult clothes that they will take home for their older family members.

This has been another year where Operation Sunshine has lived on its reserves as very little fundraising has been carried out with the exception of a couple of personal stalls at local events. As mentioned previously plans are being prepared to organise fund raising events shortly.

FINANCIAL REVIEW

The charity reported a surplus in the year of £7,060 (2024: deficit £18,043). Total income increased significantly from £5,896 in 2024 to £38,549. The higher income was caused by two large legacies being received in the year.

Total expenditure increased by 30% compared to 2024. Higher container and transport costs were the main reason for the increase as two containers were sent during the year.

Healthy net assets continued to be carried forward, totalling £55,846 (2024: £48,786) of which £6,421 (2024: £6,171) was held in a restricted fund for Zambia.

RESERVES POLICY

The charity has no employees and volunteers give their time freely. Annual rent was £10,224 and other operational expenditure this year was £3,339. A key element of the charity's activity is the transport costs of sending equipment to Zambia, so it retains reserves to cover the expenditure which this year was £17,926. Therefore, total reserves should be in the region of £31,000. The charity's free reserves were £49,425 (2024: £42,615) at the year end. This excess will cover reduced income while the charity continues to support its objectives.

**OPERATION SUNSHINE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

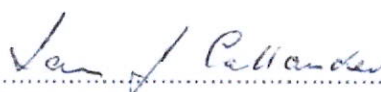
The trustees (who are also the directors of Operation Sunshine) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 20/3/26 and signed on their behalf by:


.....
Mr Iain Callander

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPERATION SUNSHINE

I report on the accounts of the Trust for the year ended 30 June 2025, which are set out on pages 6 to 11.

Responsibilities and Basis of Report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

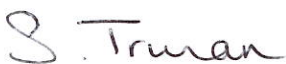
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act.
2. The accounts do not accord with those records.
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and I 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.

Signed: 
S Truran FCCA FCA
Streets Bush Limited
Melrose House
Pynes Hill
Exeter
EX2 5AZ

Dated: 25 MARCH 2026

OPERATION SUNSHINE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 30 JUNE 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
INCOME FROM:							
Donations and Legacies	9	36,923	250	37,173	4,009	337	4,346
Other trading activities: Fundraising		290	-	290	162	-	162
Investment income: Bank interest		1,086	-	1,086	1,388	-	1,388
TOTAL		38,299	250	38,549	5,559	337	5,896
EXPENDITURE ON:							
Charitable activities	10	31,489	-	31,489	23,939	-	23,939
TOTAL		31,489	-	31,489	23,939	-	23,939
NET INCOME/(EXPENDITURE)		6,810	250	7,060	(18,380)	337	(18,043)
TRANSFER BETWEEN FUNDS		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		6,810	250	7,060	(18,380)	337	(18,043)
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		42,615	6,171	48,786	60,995	5,834	66,829
TOTAL FUNDS CARRIED FORWARD		49,425	6,421	55,846	42,615	6,171	48,786

**OPERATION SUNSHINE
BALANCE SHEET
AS AT 30 JUNE 2025**

		2025	2024
	Note	£	£
CURRENT ASSETS:			
Debtors	4	343	307
Cash at bank and in hand		65,338	49,955
		65,681	50,262
LIABILITIES:			
Creditors:			
Amounts falling due within one year	5	(9,835)	(1,476)
TOTAL NET ASSETS		55,846	48,786
THE FUNDS OF THE CHARITY:			
Restricted Funds	6	6,421	6,171
Unrestricted Funds		49,425	42,615
TOTAL CHARITY FUNDS		55,846	48,786

For the year ending 30 June 2025, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 8 to 11 form an integral part of these accounts.

Responsibilities of trustees

- (a) The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act – however in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 5.
- (b) The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies, subject to the small companies' regime and with the FRS 102 SORP and were approved by the trustees on 26/03/26 and signed on their behalf by:


Mr Iain Callander

**OPERATION SUNSHINE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2025**

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared with 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 Republic of Ireland (FRS 102) (effective 1st January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and the small Companies regime (section 419 (2) of the Companies Act 2006).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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 £.

Operation Sunshine meets the definition of a public benefit entity under FRS 102.

b) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Legacy income is included in the accounts when probate has been granted, the executors have established that there are sufficient assets in the estate, any conditions attached are within the control of the company, or have been met, and the value can be measured with reasonable accuracy.

Donations are recognised when received by or on behalf of the charity. Gift aid tax refunds are recognised on a receivable basis. Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods for distribution are valued at fair value on receipt except for when it would be impractical to reliably measure fair value or where the goods would be considered of minimal value in the UK.

c) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

d) Expenditure

All expenditure is accounted for on an accruals basis.

Raising funds are those costs incurred in fundraising.

Charitable activities comprise all costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

OPERATION SUNSHINE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES (continued)

e) Debtors

The gift aid debtor is recognised and included as income when there is a valid declaration from the donor.

f) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

g) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts.

h) The Funds of the Charity

Funds held by the charity are:

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Restricted Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

i) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee registered in England and Wales and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. TAXATION

As a charity, Operation Sunshine is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity.

4. DEBTORS

	2025	2024
	£	£
Gift Aid tax refunds	103	167
Rent overpaid	240	240
	343	307

**OPERATION SUNSHINE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2025**

5. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Other Creditors	8,275	-
Accruals	1,560	1,476
	9,835	1,476

6. RESTRICTED FUNDS

	Fund Balances B/Forward	Income	Expenditure	Fund Balances C/Forward
	£	£	£	£
Zambia Fund	6,171	250	-	6,421

RESTRICTED FUNDS PRIOR YEAR

	Fund Balances B/Forward	Income	Expenditure	Fund Balances C/Forward
	£	£	£	£
Zambia Fund	5,835	337	-	6,171

7. ANALYSIS OF FUNDS

	Unrestricted Funds	Restricted Funds	Totals
	£	£	£
Current Assets	59,260	6,421	65,681
Current Liabilities	(9,835)	-	(9,835)
Net Assets	49,425	6,421	55,846

The Zambia fund supports various relief projects in Zambia.

8. TRUSTEES' REMUNERATION AND EXPENSES/RELATED PARTY TRANSACTIONS

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person or persons known to be connected with any of them.

There were no further trustees' expenses paid for the year ended 30 June 2025, nor for the year ended 30 June 2024. There were no related party transactions during the year (2024: none).

The average number of employees including directors was 6 (2024: 5).

OPERATION SUNSHINE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
9. INCOME FROM:						
Donations and Legacies						
Donations	1,378	250	1,628	1,335	250	1,585
Legacies	35,303	-	35,303	2,500	-	2,500
Gift Aid tax refunds	242	-	242	174	87	261
	36,923	250	37,173	4,009	337	4,346
10. EXPENDITURE ON:						
Charitable activities						
Transport costs	17,926	-	17,926	11,795	-	11,795
Admin support costs	1,122	-	1,122	211	-	211
Rent	10,224	-	10,224	9,576	-	9,576
Waste disposal and hire	598	-	598	766	-	766
Independent examination	1,559	-	1,559	1,473	-	1,473
Sundry expenses	-	-	-	10	-	10
Bank charges	60	-	60	60	-	60
Fees/mobile	-	-	-	48	-	48
	31,489	-	31,489	23,939	-	23,939