

# Camp Sonshine Portugal Ltd

Northern Ireland · Charity number 106930

## Details

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**Status** Received

**Company number** [642024](#)

**Registered** 2017-12-13

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** C/O Gmcg Chartered Accountants  
Alfred House  
19 Alfred House  
Belfast  
Bt2 8eq  
BT2 8EQ

**Phone** 02890 322047

## Activities

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**Purposes:** The charity's objects ("Objects") are specifically restricted to the following: I. The advancement and promotion of the Christian faith for the benefit of the public in the United Kingdom and throughout the world in accordance with the bible through the following activities; • Organising and supporting Christian summer camps for children and young people, educating them in the Christian Faith; • Guiding and educating children and young people in the Christian Faith through the support of Christian leaders from many parts of the world; • Raising awareness and understanding of the Christian beliefs and practices. II. To advance education for the benefit of the public in accordance with the charity's Christian beliefs in such ways as the charity trustees think fit through the following activities; • The charity provides valuable education in leadership skills by providing leadership training programmes. • The charity promotes supports education relating to multicultural activities through the support it receives from many churches across the world and the diversity of campers and leavers leading to an increased understanding of nations, languages and cultures. III. The prevention or relief of poverty for the benefit of the public anywhere in the world in accordance with the charity's Christian beliefs through the following activities; • Providing support, items, food and services to individuals in need, specifically to orphanages, or other organisations working to prevent or relieve poverty.

**What the charity does:** The prevention or relief of poverty, The advancement of education, The advancement of religion

**How the charity works:** Education/training, Relief of poverty, Religious activities, Youth development

**Who the charity helps:** Children (5-13 year olds), Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£65,270	£34,822	£0	1

## Trustees

Name	Role	Appointed
Mr Adam Harrison		
Mr Glenn Bowden		
Mr Mark Allen Loney		
Mr Ross Mccomiskey		
Mrs Katie Suzanne Clague		

**Camp Sonshine Portugal Ltd**

Northern Ireland - Charity number 106930

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# Accounts

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**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

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

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# CAMP SONSHINE PORTUGAL LTD

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# CAMP SONSHINE PORTUGAL LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 OCTOBER 2024

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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

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#### **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

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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*

.....  
Ms K Clague

**Trustee**

30/06/2025

Date: .....

## **CAMP SONSHINE PORTUGAL LTD**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF CAMP SONSHINE PORTUGAL LTD**

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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**

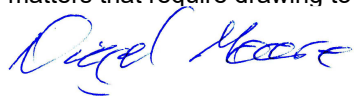
### **INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF CAMP SONSHINE PORTUGAL LTD**

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##### **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						
<b>Income from:</b>							
Donations and legacies	2	47,306	-	47,306	13,431	-	13,431
Charitable activities	3	17,964	-	17,964	10,933	-	10,933
<b>Total income</b>		65,270	-	65,270	24,364	-	24,364
<b>Expenditure on:</b>							
Charitable activities	4	33,820	1,002	34,822	21,843	1,002	22,845
<b>Total expenditure</b>		33,820	1,002	34,822	21,843	1,002	22,845
<b>Net income/(expenditure) and movement in funds</b>		31,450	(1,002)	30,448	2,521	(1,002)	1,519
<b>Reconciliation of funds:</b>							
Fund balances at 1 November 2023		4,884	5,984	10,868	2,363	6,986	9,349
<b>Fund balances at 31 October 2024</b>		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 £	£
<b>Fixed assets</b>					
Tangible assets	10		6,951		5,984
<b>Current assets</b>					
Cash at bank and in hand		34,983		5,484	
<b>Creditors: amounts falling due within one year</b>	11	(618)		(600)	
<b>Net current assets</b>			34,365		4,884
<b>Total assets less current liabilities</b>			41,316		10,868
<b>The funds of the charity</b>					
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*

.....  
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

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### 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

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#### 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

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### 2 Income from donations and legacies

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Donations and gifts	47,306	13,431
	<u>47,306</u>	<u>13,431</u>
<b>Donations and gifts</b>		
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

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
<b>Camp Activities</b>		
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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 5)</b>		
Support	191	104
Governance	1,800	883
	<u>34,822</u>	<u>22,845</u>
<b>Analysis by fund</b>		
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>
<b>Analysed between:</b>		
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

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<b>6</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	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:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	1	1
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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 £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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
<b>Previous year:</b>			
	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>
<b>Previous year:</b>				
	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
	£	£	£
<b>At 31 October 2024:</b>			
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
	£	£	£
<b>At 31 October 2023:</b>			
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).

**Camp Sonshine Portugal Ltd**

Northern Ireland - Charity number 106930

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# Accounts

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**Charity registration number NIC106930**

**Company registration number NI642024 (Northern Ireland)**

**CAMP SONSHINE PORTUGAL LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

# CAMP SONSHINE PORTUGAL LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms K Clague Mr G Bowden Mr R McComiskey
<b>Charity number</b>	NIC106930
<b>Company number</b>	NI642024
<b>Registered office</b>	Alfred House 19 Alfred Street Belfast BT2 8EQ
<b>Independent examiner</b>	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
<b>Bankers</b>	Santander 6 Royal Avenue Belfast BT1 1DA

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# CAMP SONSHINE PORTUGAL LTD

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# CAMP SONSHINE PORTUGAL LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 OCTOBER 2023

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The trustees present their annual report and financial statements for the year ended 31 October 2023.

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 2023

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#### **Achievements and performance**

We were delighted to have held our biggest Camp Sonshine Portugal Summer yet in 2023. We welcomed over 300 campers through our doors across 3 weeks of Camp Sonshine Portugal in 2023 with over 90 volunteers from across Portugal, UK and Ireland. Out of our 300 campers over 80 were sponsored campers through donations and fundraising activity. We created a fun, educational and safe environment for kids and young people to engage in our programme and had many new leaders giving up their time to join us from a variety of different churches to serve in Portugal. During this time the charity also organised fundraising events to raise awareness of what we do and ultimately to support local orphanages, Salvation Army and also Ukrainian refugees to attend the summer camps.

In 2023 we continued to run our Leaders in Training programme to provide an opportunity for young aspiring leaders ages 15-17 to volunteer with us during the kids week of camp. We opened this programme to bring LITs from the UK to Portugal for the first time which worked exceptionally well, allowing them to have cross cultural experiences with our team in Portugal and allowing them to serve as aspiring leaders, helping with the summer camps. We engaged in various training activities and sessions to equip the young leaders with new skills and develop in this area. Our LITs (Leaders In Training) thrived during camp, getting involved and helping out as much as they could with our younger campers. It was wonderful to have various of our LITs as past campers themselves, continuing to invest in Camp Sonshine Portugal and the local community.

After camp 2023 many of our campers continued to join the youth club at the church campus and interact with the church activities, increasing the weekly numbers from 30 each week to 60 attending and we are excited to welcome them back to Camp again for Camp Sonshine Portugal 2023.

We are delighted with the achievements of this year and look forward to continuing to improve ways of working to make 2024 the best one yet.

#### **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.

At the period end the charity had unrestricted funds and free reserves of £4,884. 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.

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

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.

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

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.

# CAMP SONSHINE PORTUGAL LTD

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

### FOR THE YEAR ENDED 31 OCTOBER 2023

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#### **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*

.....  
Ms K Clague

**Trustee**

01/07/2024

Date: .....

**CAMP SONSHINE PORTUGAL LTD**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF CAMP SONSHINE PORTUGAL LTD**

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I report to the trustees on my examination of the financial statements of Camp SonShine Portugal Ltd (the charity) for the year ended 31 October 2023.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors 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 (the 2006 Act).

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 2006 Act; or
- 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.

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**BELFAST BT2 8EQ**  
**DX3910 NR Belfast 50**

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**CAMP SONSHINE PORTUGAL LTD**

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF CAMP SONSHINE PORTUGAL LTD**

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**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: 1/7/24

# CAMP SONSHINE PORTUGAL LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	13,431	-	13,431	11,006	-	11,006
Charitable activities	4	10,933	-	10,933	6,414	-	6,414
<b>Total income</b>		<u>24,364</u>	<u>-</u>	<u>24,364</u>	<u>17,420</u>	<u>-</u>	<u>17,420</u>
<b>Expenditure on:</b>							
Charitable activities	5	21,843	1,002	22,845	16,228	1,002	17,230
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		2,521	(1,002)	1,519	1,192	(1,002)	190
Fund balances at 1 November 2022		<u>2,363</u>	<u>6,986</u>	<u>9,349</u>	<u>1,171</u>	<u>7,988</u>	<u>9,159</u>
<b>Fund balances at 31 October 2023</b>		<u><u>4,884</u></u>	<u><u>5,984</u></u>	<u><u>10,868</u></u>	<u><u>2,363</u></u>	<u><u>6,986</u></u>	<u><u>9,349</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CAMP SONSHINE PORTUGAL LTD

## BALANCE SHEET

AS AT 31 OCTOBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		5,984		6,986
<b>Current assets</b>					
Cash at bank and in hand		5,484		2,963	
<b>Creditors: amounts falling due within one year</b>	11	(600)		(600)	
Net current assets			4,884		2,363
<b>Total assets less current liabilities</b>			10,868		9,349
<b>Income funds</b>					
Restricted funds	12		5,984		6,986
Unrestricted funds			4,884		2,363
			10,868		9,349

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 2023. No members have required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

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 1/07/2024 .....

*Katie Clague*  
.....  
Ms K Clague  
Trustee

Company registration number NI642024

# CAMP SONSHINE PORTUGAL LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

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### 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 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 2023

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#### 1 Accounting policies (Continued)

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 allocated on the portion of the asset's use.

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%
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.

# CAMP SONSHINE PORTUGAL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2023

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#### 1 Accounting policies (Continued)

##### **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.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### **Key sources of estimation uncertainty**

##### **Fixed assets**

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	13,431	11,006

# CAMP SONSHINE PORTUGAL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

### 4 Charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Summer Camp	10,933	6,414

### 5 Charitable activities

	2023 £	2022 £
Staff costs	253	-
Depreciation and impairment	1,002	1,002
Camp expenses	9,853	10,712
Food and supplies	3,935	1,260
Gifts	900	621
Merchandise	4,085	2,522
Subscriptions	430	-
Fuel	302	103
Postage, printing & stationery	313	-
Website costs	599	480
Sundry expenses	186	-
	<u>21,858</u>	<u>16,700</u>
Share of support costs (see note 6)	104	77
Share of governance costs (see note 6)	883	453
	<u>22,845</u>	<u>17,230</u>
<b>Analysis by fund</b>		
Unrestricted funds	21,843	16,228
Restricted funds	1,002	1,002
	<u>22,845</u>	<u>17,230</u>

# CAMP SONSHINE PORTUGAL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2023

#### 6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Bank charges	104	-	104	77	-	77
Accountancy	-	883	883	-	453	453
	<u>104</u>	<u>883</u>	<u>987</u>	<u>77</u>	<u>453</u>	<u>530</u>
Analysed between						
Charitable activities	<u>104</u>	<u>883</u>	<u>987</u>	<u>77</u>	<u>453</u>	<u>530</u>

Governance costs includes payments of £570 (2022 - £553) for independent examination fees.

#### 7 Trustees

One trustee is employed by the charity and received remuneration totalling £253. None of this was paid in respect of their role as a trustee. Two trustees received reimbursement of travel expenses totalling £754 in the year.

#### 8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	1	-
	<u>1</u>	<u>-</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	253	-
	<u>253</u>	<u>-</u>

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

#### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# CAMP SONSHINE PORTUGAL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2023

#### 10 Tangible fixed assets

	Fixtures and Motor vehicles fittings		Total
	£	£	£
<b>Cost</b>			
At 1 November 2022	10,020	7,000	17,020
At 31 October 2023	10,020	7,000	17,020
<b>Depreciation and impairment</b>			
At 1 November 2022	3,034	7,000	10,034
Depreciation charged in the year	1,002	-	1,002
At 31 October 2023	4,036	7,000	11,036
<b>Carrying amount</b>			
At 31 October 2023	5,984	-	5,984
At 31 October 2022	6,986	-	6,986

#### 11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	600	600

#### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 November 2021	Resources expended	Balance at 1 November 2022	Resources expended	Balance at 31 October 2023
	£	£	£	£	£
PA system	7,988	(1,002)	6,986	(1,002)	5,984

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.

# CAMP SONSHINE PORTUGAL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2023

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#### 13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 October 2023 are represented by:						
Tangible assets	-	5,984	5,984	-	6,986	6,986
Current assets/(liabilities)	4,884	-	4,884	2,363	-	2,363
	<u>4,884</u>	<u>5,984</u>	<u>10,868</u>	<u>2,363</u>	<u>6,986</u>	<u>9,349</u>

#### 14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**Camp Sonshine Portugal Ltd**

Northern Ireland - Charity number 106930

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# Annual report

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# CAMP SONSHINE PORTUGAL LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 OCTOBER 2023

---

The trustees present their annual report and financial statements for the year ended 31 October 2023.

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 2023

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#### **Achievements and performance**

We were delighted to have held our biggest Camp Sonshine Portugal Summer yet in 2023. We welcomed over 300 campers through our doors across 3 weeks of Camp Sonshine Portugal in 2023 with over 90 volunteers from across Portugal, UK and Ireland. Out of our 300 campers over 80 were sponsored campers through donations and fundraising activity. We created a fun, educational and safe environment for kids and young people to engage in our programme and had many new leaders giving up their time to join us from a variety of different churches to serve in Portugal. During this time the charity also organised fundraising events to raise awareness of what we do and ultimately to support local orphanages, Salvation Army and also Ukrainian refugees to attend the summer camps.

In 2023 we continued to run our Leaders in Training programme to provide an opportunity for young aspiring leaders ages 15-17 to volunteer with us during the kids week of camp. We opened this programme to bring LITs from the UK to Portugal for the first time which worked exceptionally well, allowing them to have cross cultural experiences with our team in Portugal and allowing them to serve as aspiring leaders, helping with the summer camps. We engaged in various training activities and sessions to equip the young leaders with new skills and develop in this area. Our LITs (Leaders In Training) thrived during camp, getting involved and helping out as much as they could with our younger campers. It was wonderful to have various of our LITs as past campers themselves, continuing to invest in Camp Sonshine Portugal and the local community.

After camp 2023 many of our campers continued to join the youth club at the church campus and interact with the church activities, increasing the weekly numbers from 30 each week to 60 attending and we are excited to welcome them back to Camp again for Camp Sonshine Portugal 2023.

We are delighted with the achievements of this year and look forward to continuing to improve ways of working to make 2024 the best one yet.

#### **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.

At the period end the charity had unrestricted funds and free reserves of £4,884. 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.

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

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.

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

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.

# CAMP SONSHINE PORTUGAL LTD

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

### FOR THE YEAR ENDED 31 OCTOBER 2023

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#### **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*

.....  
Ms K Clague

**Trustee**

01/07/2024

Date: .....

**Camp Sonshine Portugal Ltd**

Northern Ireland - Charity number 106930

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# Annual return

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**CAMP SONSHINE PORTUGAL LTD**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF CAMP SONSHINE PORTUGAL LTD**

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I report to the trustees on my examination of the financial statements of Camp SonShine Portugal Ltd (the charity) for the year ended 31 October 2023.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors 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 (the 2006 Act).

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 2006 Act; or
- 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.

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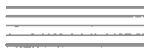
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**CAMP SONSHINE PORTUGAL LTD**

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF CAMP SONSHINE PORTUGAL LTD**

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**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: 1/7/24