

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 2021
PAGES FOR FILING WITH REGISTRAR

CAMP SONSHINE PORTUGAL LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K Clague Mr G Bowden Mr R McComiskey
Charity number	NIC106930
Company number	NI642024
Principal address	2 Courtney Avenue Lurgan Craigavon Co Armagh BT66 6RX
Registered office	2 Courtney Avenue Lurgan Craigavon Co Armagh BT66 6RX
Independent examiner	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Santander 6 Royal Avenue Belfast BT1 1DA

CAMP SONSHINE PORTUGAL LTD

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 13

CAMP SONSHINE PORTUGAL LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees present their annual report and financial statements for the year ended 31 October 2021.

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 [governing document], 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 2021

Achievements and performance

During this challenging year, prior to the lockdowns due to Covid-19, the charity actively organised fundraising events in order to gather funds to sponsor kids and young people for the summer camps. The charity also arranged leaders' recruitment evenings and leaders' team building evenings. Unfortunately, due to the pandemic and travel restrictions, the charity made a decision to cancel Camp Sonshine in July 2021, as it was not possible to safely transport leader volunteers to Portugal for the camps. This has allowed the charity to create the safest possible environment for its campers and leaders in the future by minimising the risks. With the money raised and donations given over the past year, the charity has been able to sponsor at least 50 children for Camp Sonshine 2022.

As Camp Sonshine could not take place in person in 2021, the team pushed an online presence trying to positively engage with and support the young people to ensure they were coping during the pandemic and lockdowns; through kindness and care the leaders were able to positively impact these young people and share the Christian faith with them. The Portugal based team was able to arrange small outdoor socially distanced gatherings with some of the young people who had signed up as campers, again supporting them and showing them love and kindness.

Prior to the coronavirus pandemic lockdowns, the charity commenced one session of its leadership course. During this session the charity was able to teach and prepare the leaders through the first section of a Leaders in Training programme, which will equip them with the skills they need to care for the young people during camp.

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. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

At the period end the charity had unrestricted funds and free reserves of £1,171. 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.

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.

CAMP SONSHINE PORTUGAL LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2021

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.

Ms K Clague

Trustee

Dated: 28 July 2022

CAMP SONSHINE PORTUGAL LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CAMP SONSHINE PORTUGAL LTD

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 2021.

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.

CAMP SONSHINE PORTUGAL LTD

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
TO THE TRUSTEES OF CAMP SONSHINE PORTUGAL LTD

Independent examiner's statement

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

Mr Nigel Moore FCA
GMcG BELFAST

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

Dated: 28 July 2022

CAMP SONSHINE PORTUGAL LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	2	1,200	-	1,200	2,043	-	2,043
Expenditure on:							
Charitable activities	3	1,280	1,002	2,282	5,376	1,002	6,378
Net expenditure for the year/ Net movement in funds							
		(80)	(1,002)	(1,082)	(3,333)	(1,002)	(4,335)
Fund balances at 1 November 2020							
		1,251	8,990	10,241	4,584	9,992	14,576
Fund balances at 31 October 2021							
		1,171	7,988	9,159	1,251	8,990	10,241

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 2021**

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	7		7,988		8,990
Current assets					
Debtors	8	-		163	
Cash at bank and in hand		1,871		1,988	
		<u>1,871</u>		<u>2,151</u>	
Creditors: amounts falling due within one year	9	<u>(700)</u>		<u>(900)</u>	
Net current assets			1,171		1,251
Total assets less current liabilities			<u>9,159</u>		<u>10,241</u>
Income funds					
Restricted funds	10		7,988		8,990
Unrestricted funds			1,171		1,251
			<u>9,159</u>		<u>10,241</u>

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 2021. 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28 July 2022

Ms K Clague
Trustee

Company registration number NI642024

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

Charity information

Camp SonShine Portugal Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2 Courtney Avenue, Lurgan, Craigavon, Co Armagh, BT66 6RX.

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.

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.

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.

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies (Continued)

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.

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.

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies (Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	1,200	2,043

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

3 Charitable activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Depreciation and impairment	1,002	1,993
Camp expenses	385	2,425
Merchandise	-	150
Sundry	-	380
Website costs	481	480
	<u>1,868</u>	<u>5,428</u>
Share of support costs (see note 4)	-	50
Share of governance costs (see note 4)	414	900
	<u>2,282</u>	<u>6,378</u>
Analysis by fund		
Unrestricted funds	1,280	5,376
Restricted funds	1,002	1,002
	<u>2,282</u>	<u>6,378</u>

4 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Printing, postage and stationery	-	-	-	50	-	50
Accountancy	-	414	414	-	900	900
	<u>-</u>	<u>414</u>	<u>414</u>	<u>50</u>	<u>900</u>	<u>950</u>
Analysed between Charitable activities	-	414	414	50	900	950
	<u>-</u>	<u>414</u>	<u>414</u>	<u>50</u>	<u>900</u>	<u>950</u>

Independent examination

Governance costs includes payments of £400 (2020 - £600) for independent examination fees.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

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

7 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 November 2020	10,020	7,000	17,020
At 31 October 2021	10,020	7,000	17,020
Depreciation and impairment			
At 1 November 2020	1,030	7,000	8,030
Depreciation charged in the year	1,002	-	1,002
At 31 October 2021	2,032	7,000	9,032
Carrying amount			
At 31 October 2021	7,988	-	7,988
At 31 October 2020	8,990	-	8,990

8 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	-	163

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	700	900

CAMP SONSHINE PORTUGAL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

10 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 2019	Resources expended	Balance at November 2020	Resources expended 31 October 2021	Balance at 31 October 2021
	£	£	£	£	£
PA system	9,992	(1,002)	8,990	(1,002)	7,988

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.

11 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 October 2021 are represented by:						
Tangible assets	-	7,988	7,988	-	8,990	8,990
Current assets/(liabilities)	1,171	-	1,171	1,251	-	1,251
	<u>1,171</u>	<u>7,988</u>	<u>9,159</u>	<u>1,251</u>	<u>8,990</u>	<u>10,241</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.