

**REGISTERED COMPANY NO. SC389483**

**SCOTTISH CHARITY NO. SCO41938**

**THE MISSION TO SEAFARERS SCOTLAND LIMITED  
TRUSTEES' ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**THE MISSION TO SEAFARERS SCOTLAND LIMITED  
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)  
YEAR ENDED 31 DECEMBER 2023**

**The Mission to Seafarers Scotland Limited Trustees' Annual Report (incorporating the directors' report) for the financial year ending 31 December 2023**

A charity registered in Scotland, no.SC389483

A company limited by Guarantee, registered in Scotland no. SCO41938

**Charity Information**

**PRESIDENT**

Her Royal Highness The Princess Royal

**CHAIRMAN OF THE BOARD**

Mr David Graham-Service (to 9<sup>th</sup> September 2023)

Mr Jeremy Hawkings (from 9<sup>th</sup> September 2023)

**VICE CHAIRMAN OF THE BOARD**

Mr Simon Filsell

**TREASURER**

Mr David Graham-Service (to 9<sup>th</sup> September 2023)

Ms Lesley Rendall (from 7<sup>th</sup> June 2023 to 18<sup>th</sup> December 2023)

**MEMBERS OF THE BOARD (THE TRUSTEES)**

Miss Erin Burnett (to 17<sup>th</sup> November 2023)

Mr Simon Filsell

Mrs Rona Finlayson

Mr David Graham-Service (to 9<sup>th</sup> September 2023)

Mr Jeremy Hawkings (from 12 January 2023)

Mr John Laird

Mr Brian Partridge (to 4<sup>th</sup> June 2023)

The Right Revd Ian Paton

Ms Lesley Rendall (to 16 April 2024)

Mr Thomas Roberts (from 8<sup>th</sup> December 2023)

Mr Fraser Scott

Revd Tim Tunley

Mr Christopher Williams

**COMPANY SECRETARY**

Mrs Eileen Reilly

**REGISTERED OFFICE**

109 Avalon Gardens

Linlithgow, EH49 7PL

**SOLICITORS**

Anderson Strathearn LLP

1 Rutland Court

Edinburgh, EH3 8EY

**AUDITORS**

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3rd Floor,

24 Old Bond St,

Mayfair,

London

W1S 4AP

**BANKERS**

Bank of Scotland, PO Box 1000, BX21LB

# **THE MISSION TO SEAFARERS SCOTLAND LIMITED TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT) YEAR ENDED 31 DECEMBER 2023**

The trustees (who are also directors of the Charity for the purposes of the Companies Act) present their report and accounts for the year ended 31 December 2023. The trustees' report has been prepared taking advantage of the exemptions available to small companies under the Companies Act 2006. The combined annual report contains a director's report as required by company law.

## **The Charity's organisation – Trustees**

The Mission to Seafarers Scotland Limited (MtSSL) was incorporated on 25 November 2010 as a company limited by guarantee (Number SC389483) and is registered with the Office of the Scottish Charity Regulator (Number SCO41938). MtSSL is a wholly owned subsidiary of The Mission to Seafarers – an incorporated charity in England & Wales (Company Number 6220240 and Charity Number 1123613).

MtSSL is governed and directed by a Board of Directors (the trustees) whose names appear on page 3. The Chairman and Vice-Chairman are elected for a period of 4 years at an AGM. Other elected trustees serve for a period of 4 years, apart from those over 70 years of age who are elected annually. All those elected may be re-elected for a second four-year period or a further year up to a maximum of 8 years if over 70.

The parent body may appoint up to three trustees. The trustees may appoint or reappoint trustees at a meeting of the trustees.

The Board has a minimum of 3 trustees and meets approximately four times a year.

The Board is committed to observing high standards of overall governance by reference to the key principles of the Charity Governance Code for smaller charities published in 2021 and endorsed by the Charity Commission and also OSCR's Scottish Governance Code for the third sector.

The Board maintains and reviews a skills audit of trustees to ensure the skills set of members reflect the requirements of the Charity. A trustee recruitment process has also been agreed for transparency and clarity whereby potential trustees are interviewed by unconnected representatives of the Board.

All trustees are given an induction on first appointment to familiarise themselves not only with the work of MtSSL but also their responsibilities as a trustee. Some may undergo more specific training in the form of short external courses, either as a trustee of the Charity or on behalf of another Charity of which they might also be a trustee.

## **The Charity's organisation – management team and staff**

The Mission to Seafarers has seconded and funds one member of staff to carry out the day-to-day operations of MtSSL. The accounts include an estimate for the cost of these services as income and expenditure to reflect the true costs of running the Charity. The member of staff is line managed from London and also sits as a trustee on the MtSSL Board of Directors.

The parent body The Mission to Seafarers has a world-wide chaplaincy presence in more than 200 ports. Working with staff and volunteers, the chaplains are the primary means of delivering care to seafarers around the globe. Chaplains are funded either locally or through grants from The Mission to Seafarers or work as honorary chaplains on a voluntary basis. The Mission to Seafarers provides funding for around 30 chaplains who are managed by the Secretary General of The Mission to Seafarers and by Regional Directors located around the world including a number who are directly employed by The Mission to Seafarers. Most chaplains are ordained Anglican priests who may be based in The Mission to Seafarers' centres or operate through mobile ministries. Working alongside chaplains are the centre staff who primarily manage the running of UK centres. They may be assisted by volunteers and together they provide numerous valuable services including ship visiting, transportation, centres facilities and the offer of friendship, support and help to seafarers.

## **The Charity's organisation**

Volunteers provide the essential backbone by which MtSSL is able to operate seven days a week, all the year round. The volunteers work under the direction of the MtSSL chaplain who appoints a lead volunteer to coordinate their activities. All volunteers irrespective of their role must complete the Merchant Navy Welfare Board's accredited training to be authorised as an accredited Ship Welfare Visitor. This training must be renewed every five years. In addition, specific training is undertaken for different types of vessels. The volunteers also attend a monthly meeting from February until November.

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This enables them to share their experiences and identify elements of their work that could be improved. Currently our volunteers cover:

- Grangemouth Docks for Container ships and Cargo vessels
- Braefoot Bay for Gas tankers
- Rosyth Docks for Cruise ships
- Grangemouth Centre, a drop-in centre for all seafarers
- South Queensferry, a temporary drop-in centre when cruise ships anchor
- Hound Point for large oil tankers
- Dundee Docks

The main role of the volunteers is to:

- Support the seafarers when they are in port through talking and listening to them.
- Assisting them in the purchasing of phone cards which in many cases is a lifeline to their family and friends.
- Identify any spiritual needs and refer those to the chaplain.
- Signpost them to the shops and local community.
- Take them, when possible, on day trips in order that they can spend some time off the vessel.
- Operate within the Grangemouth centre and South Queensferry drop in centre.

**The Charity's objectives and activities for the public benefit**

The object of MtSSL is to promote the spiritual, moral and physical wellbeing of seafarers and their families worldwide.

**What difference does MtSSL make?**

MtSSL continues to expand its facility of providing both direct and indirect emergency assistance, practical support and a friendly welcome to crews visiting circa 86 ports in Scotland. Whether caring for victims of piracy or providing a lifeline to those stranded in foreign ports, we are there for the globe's 1.5 million merchant seafarers of all ranks, nationalities and beliefs. Seafarers face many challenges which the Charity seeks to address in a manner consistent with Christian principles and the received practice of the Anglican Communion. These challenges include:

- Life at sea is often lonely. Crews are much smaller than they used to be which, combined with long tours of duty, can lead to tensions on board and the craving to talk to someone other than another crew member.
- Life at sea is often difficult and dangerous with long anti-social hours and the risk of shipwreck and an ever-increasing occurrence of piracy which all adds to the seafarers' psychological burden.
- Seafarers and their families have little or no ability to communicate with each other whilst the seafarer is at sea, heightening tensions and anxiety.
- Ports are often secure facilities in isolated locations, leaving seafarers with little or no access to the facilities ashore. In-port turnaround times have been reduced.
- Seafarers' contracts are routinely more than 9 months and may be as long as 18 months.
- Seafarers often do not speak the language of the country in the ports they visit. This can make them feel isolated and vulnerable.
- When seafarers arrive in port their free time may be short and at unsocial hours.

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- Quite often, even when at anchor or in port, seafarers are not allowed to leave their ship and go ashore.
- Seafarers are generally hardworking, courteous and proud but they are not always treated with respect by the general public in the countries they visit.
- Resolving issues due to war, in particular the Russian–Ukrainian and Middle East conflicts.

In satisfying its object, and trying to address the challenges faced by seafarers, the Charity provides the following benefits every day of the year:

**Pastoral Care**

The chaplain and volunteers visit seafarers on their ships or ashore and provide a friendly ear, counselling and practical assistance including clothing, money or accommodation in times of crisis or day-to-day need in Scotland. The Charity will seek to help the families of seafarers who are in difficulty due to piracy, accident, arrest, illness or maltreatment. This will involve referring on to specialist services, other charities or direct assistance as resources permit.

**Hospitality**

Working in conjunction with and using the facilities of like-minded organisations to provide the seafarers with:

A safe environment away from their ships in which to relax and rest.

Transport to and from centres or their ship to the nearest town or shopping facility.

Communication facilities with access to the internet, SKYPE calls to make contact with family and friends. Recreation facilities, including television, DVDs, karaoke, books, pool tables and table tennis. These facilities aim to be 'a home away from home'.

**Spiritual Support and Guidance**

The Charity recognises that seafarers have spiritual needs and, if requested, it aims to offer access to spiritual support according to individual seafarer's needs; providing church services, Christian literature and access to other forms of worship as requested.

**Advocacy services**

The Charity provides information on and referral to services providing advocacy support, justice issues within the shipping industry and services for seafarers' rights.

**Public benefit**

The trustees confirm that they have referred to the OSCR guidance on public benefit (updated in 2017) and complied with the duty in section 17 of the Charities Act 2011 on public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

**The Charity's work in Scotland in 2023**

The primary objective of the MtSSL remains unchanged: to identify and help seafarers in need of welfare support, regardless of nationality or faith and whilst consolidating progress to date we continue to expand our efforts to respond to the needs of seafarers visiting Scottish ports.

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## Key Achievements and Features in 2023

Throughout the year MtSSL has responded to all known needs of seafarers visiting our ports by

- the supply of both goods and phone top-up's
- operating a Seafarer Centre at Grangemouth open 24/7
- telephone chats
- text and WhatsApp
- ship visiting with distancing at gangways when specifically requested.

### 1. Covid 19 Pandemic

The Mission to Seafarers Scotland, at all times, has complied with Port Health, Scottish Government policies and guidelines and UK Government policies and guidelines to ensure the safety of both the seafarers and the volunteers.

### 2. Effect on Seafarers

We have seen a return to normal length contracts (up to 12 months) for our seafarers over the last year. This has been gratefully appreciated by those who serve at sea.

There was a lot of concern amongst the Ukrainian seafarers about returning home to be conscripted. They are not automatically exempt from conscription.

The very special times of being able to take crew out on trips has returned. There are shopping trips to Falkirk as well as outings to the Wallace Monument. For those with less time the Kelpies at Falkirk and Asda are there.

The centre, being open 24/7, has been appreciated by the crews who were able to go ashore, and it was not unusual to find the seafarers repeatedly using the centre for recreation away from their vessels.

### 3. The Board

During the year the Board has met in person, and for those not able to attend in person, by a Zoom Video link.

Having achieved the objective of increasing the number of members of the Board, attention was focused on developing the work of MtSSL through the individual skills of each member. The roles and responsibilities were reviewed and a short to medium-term development process was commenced. These would see three groups of Trustees concentrate on operational, financial and communication matters, with each reporting back to the full Board.

### 4. KPI's:

The results of our Key Performance Indicators (KPIs) are monitored at each trustee meeting to help identify areas that need to be addressed within the Charity. The results of them are as follows:

- Donor Growth:** the number of donors has increased to 146 (2022: 145). Our vision is still to have more than 1000 supporters.
- Sea Sunday Growth:** the number of services has increased to 58 services (2022: 52).
- Financial Donations:** general donations, events and gift aid was £22,771, (£24,258 in 2022).
- Change in average value of donations:** The average gift in 2023 has decreased to £141.76 (2022: £148.54)
- Online Gift Percentage:** The percentage given online has increased to 7.21%, (2022: 5.17%)
- Ship visits:** the number of ships visited during 2023 was 683 (2022: 633).

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- g. **Talks:** the number of talks given (excluding Sea Sundays) was 14 (2022: 4)
- h. **Volunteers:** the number of volunteers (ship visitors only) was 19 (2022: 19)
- i. **Centre visitors:** Grangemouth Centre attendees: 5,060 (2022: 3,731)

**5. Fund Raising**

Sea Sunday services returned to pre-pandemic levels and increased to 58, a record number.

On Saturday 3<sup>rd</sup> June 2023 MtSSL attended The Big Story Workshop at St Mary's Episcopal Cathedral along with 45 local churches to promote MtSSL.

On 20<sup>th</sup> May the Spring Airs Concert was held in Dalgety Bay Parish Church with Fife Ukelele Orchestra, Sing It and St Fillan's Handbell Ringers and £1,105 was raised for MtSSL funds.

In October 2023, Vox Coelestis performed at St Mary's Episcopal Cathedral in Edinburgh and raised £1,300 for MtSSL funds.

Our Chaplain completed an epic bike ride in Europe which raised £2,600.

**6. Website and communications**

The MtSSL website continues to be a key communication tool for more static information, particularly the Seafarers Portal, and to provide a channel for making donations and to boost other fundraising, such as the concert supporting the Mission given by Vox Coelestis in Edinburgh's Episcopal Cathedral in October. Our use of social media channels has continued to engage with seafarers, our supporters and the wider public – including Mission colleagues around the world.

On Facebook, by the end December 2023 our 'followers' had grown in number to 2390. The primary characteristics of this audience remain - perhaps unsurprisingly for seafarers - that some 87% are male and 50% are aged between 45 and 64 years. Notably, by far the greatest number of our followers comes from the Philippines - just over 1800 - ahead of the UK with 179 followers. Other countries represented in our followers include Indonesia, the USA, Australia, Brazil, Canada, India, Vietnam and Japan. Our most successful Facebook post of the year shared a St Andrew's Day message – achieving a global 'reach' of nearly 1900 individuals.

We also posted occasional images and text on our Twitter and Instagram pages and sent out seasonal newsletters by e-mail. We have 72 'signed-up' newsletter recipients – with some 70% of these 'often' opening each newsletter. Sharing these newsletters on Facebook further increases the reach of the contents.

The Board sees communications as a vital part of its operation, and we shall continue to develop our use of online channels in particular as a means of signposting how seafarers can get in touch with the Mission and what we can offer them.

**7. Ship visiting**

Ship visiting continues. We have re-established our cruise ship visits and the contact we make is very much appreciated by the crews.

An average for the year of around 57 ship visits a month which indicated that we are returning to a pre-covid norm. Forth Ports have been encouraging and supportive of our work over this last year and deserve our thanks. It is not unusual to find Russian and Ukrainian seafarers on the same vessels but from our experience they appear to get on well. Outlined below is a brief review of the main ports that we covered:

**7.1 Grangemouth Docks**

Visiting at Grangemouth continues. In the later part of the year ship numbers have been very strong. We have not seen a long lull after September as we have experienced in previous years.



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We are very grateful for all the support the security staff give to us and the work in the port continues visiting the mix of different shipping.

**7.2 Rosyth Docks**

Cruise ship visits have been very much part of our work again this year and it was encouraging to see our volunteers back visiting again. We believe for the crew, it was a sign of "normality" that the mission was back on board.

**7.3 Leith Docks**

We have been to Leith 14 times over the year.

**7.4 South Queensferry Anchorage**

We have lost the use of the Hawes Inn since its refurbishment. Inquiries about using one of the Maid of the Forth rooms on the pier is being investigated. We have managed to get gifts and sim cards onto every vessel that was at the anchorage. Part of next year's plan is to go over on the tender to visit every ship.

**7.5 Braefoot Bay Terminal**

Visiting has now resumed at Braefoot Bay. As always, we get a warm welcome from the staff there.

**7.6 Houndpoint Terminal**

We continue to respond to requests for Wi-Fi to be put on board and respond to any other requests from the crew.

**7.7 Dundee Dock**

We did not undertake any visiting.

**7.7 Electronic "Visits"**

This remains a significant area of work where we responded with 243 'electronic visits' on a 24/7 basis to Messenger requests for support which took the form of shopping, pastoral care and supplying phone top ups.

**8. Grangemouth centre**

Numbers visiting the centre remain strong. We owe a debt of gratitude to the volunteers who go in and look after the centre. Having people in the centre on a regular basis adds to the feeling of something going on. This has a positive effect on the work we do. The fridge magnets advertising the centres face book page have worked well. The face book page gets very many visits. It has been a very positive time for the centre. We have been advised by Forth Ports that The Seafarers' Centre will move to alternative accommodation in the near future, and we await more information on when this will happen.

**9. Taxi service**

Our free one-way taxi service in the Grangemouth docks continued throughout the year. This is either to the seafarers' centre or to Asda in Grangemouth town. We have a contract with a local taxi firm and we are very appreciative of their support. The docks are quite spread out and a 24hr taxi service has been extremely useful for seafarers. This year we supplied 726 taxi journeys (2022: 321) transporting 1,502 seafarers (2022: 685).

**10. Volunteers**

Our chaplain and the Board want to take this chance to say a huge thank you to all our volunteers. We need to think about recruiting more volunteers for the 2024 cruise season.

**11. Knitters**

An incredibly special thanks to all those who knit for MtSSL. The offer of a freepost label to return the items to us was also greatly appreciated. We received and distributed 8,000 knitted items during this year, gratefully received by seafarers sailing in cold waters. The hats now carry two metal badges, one with the Flying Angel logo and the other a QR code for seafarers to access help in a crisis.

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**12. Partnerships**

We continue to work with our partners the Apostleship of the Sea and the Sailors Society and we thank them for their support.

**13. Training**

We offer 7 training modules: Lone Worker Safety, Ladder Safety, Risk Assessment, Mental Health Awareness, Health and Safety Essentials, Cyber training and Infection Prevention and Control. The opportunity to attend a training module in suicide awareness was made to all ship and centre volunteers. All ship visiting and centre visiting volunteers along with the Trustees are being encouraged to complete all modules.

**14. Wreath laying**

This year we were involved in one wreath laying service for the annual remembrance memorial in November. The service took place in Leith with one of our Trustees laying the wreath on behalf of MtSSL. We consider this an important part of our work where we represent not only the MtSSL but all seafarers.

**15. Grants**

During the year we received grants from the Inverclyde Bequest, Theodore Salvesson Memorial Trust and the Parisamen Charity for which we are extremely grateful.

In conclusion the Board would like to say thank you to our chaplain, our volunteers and all who have supported us for what has again been a very difficult year, The Board recognise the many organisations that raise funds for the MtSSL. This includes, but is not limited to; individuals and organisations, Sunday school collections, private club donations, churches holding Sea Sundays and the anonymous who do not wish to be named but have donated funding to us.

**Financial review**

The Statement of Financial Activities shows a net operating gain of £12,673 (2022: gain £7,176). Income increased overall to £112,241 (2022: £109,151) mostly due to increased legacy income of £18,500 (2022: £404). Total expenditure reduced slightly to £99,568 (2022: £101,975) with reduced fundraising costs at £866 (2022: £3,261) and the costs of charitable expenditure remaining the same.

The Mission to Seafarers seconds a chaplain and provides additional support through the Company Secretary free of charge. This support has been treated as a gift in kind of £40,610 (2022: £47,277) in voluntary income. During the year the MtSSL made a £40,000 (2022: £40,000) contribution towards the chaplaincy costs to The Mission to Seafarers.

To further assist in the costs of the chaplain, any income generated from a Scottish postcode but gifted directly to The Mission to Seafarers in London, remained in London.

The trustees are content with the 2023 outturn and are confident that they will continue to build on the foundations laid since incorporation.

**Reserves**

Total reserves currently stand at £155,175 (2022: £142,502).

The trustees have established a general reserves policy that is regularly reviewed with reference to achieving MtSSL's long term objectives. The trustees believe that it is appropriate to hold reserves to mitigate risks such as an unexpected drop in income. Reserves for this purpose are defined as approximately one year's total running costs of MtSSL, which are currently around £60,000. By maintaining this level of reserves the work of MtSSL in Scotland will be protected even during adverse times. Currently, total reserves are above the required level. The trustees are satisfied with the sums held and consider that it is appropriate for the financial statements to be prepared on a going concern basis (see note 2b). The Board will continue to review the level of reserves annually.

**Risks**

The major risks to which MtSSL is exposed, as identified by the Charity, have been reviewed and systems and procedures established to manage them. A Risk Register has been compiled citing major risks, the controls already in place to mitigate and manage those risks, and the future actions planned

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to further reduce the net risk to which the Charity remains exposed. In accordance with board policy the Register was reviewed and approved by the trustees. It will be kept under regular review.

The risk of Covid has been downgraded although is still regarded as significant but likely to cause any serious impact.

The key risks remain unchanged. The most significant risk (which was also the most significant risk last year, excluding Covid) is the developing dependency on volunteers to support the chaplain in providing services to seafarers in the ports. The risk is mitigated by careful selection and appropriate training and certification by the Merchant Navy Welfare Board.

#### **Fundraising**

MtSSL has regard to the Scottish Fundraising Standards Panel (SFSP) who oversee enhanced self-regulation of fundraising in Scotland and are responsible for fundraising standards and complaints about charities registered solely in Scotland. In accordance with the Charities and Trustee Investment (Scotland) Act 2005 we confirm that;

- MtSSL carefully monitors all of its fundraising activities to ensure that they are compliant with the recognised standards of fundraising (as set out in the Code of Fundraising Practice) and that none were undertaken by a professional fund-raiser or commercial participator on behalf of the MtSSL
- MtSSL is bound by and complies with the SFSP's self-regulation scheme and that there was no failure to comply with that scheme during 2023 (2022: none)
- Our approach to raising funds is through events such as concerts, our "R U 1 in a 1000" campaign aimed at attracting regular givers and speaking at Sea Sunday services in churches or to interested groups. We advertise events and raise awareness of our work through our website, social media and our regular newsletter
- Fundraising activities are undertaken by trustees and volunteers. Volunteers who speak at Sea Sunday events or help in any other fundraising activities are overseen by the trustees and receive appropriate training and information to represent the MtSSL
- No complaints were received about our fundraising activities (2022: none)
- The MtSSL is aware of the need to protect vulnerable people and other members of the public. We do not approach any individuals unless they invite us to do so either at an event or through their response to our advertising and social media presence. All fundraising activities are overseen by the trustees who ensure that the MtSSL fundraising activities do not include
  - Unreasonable intrusion on a person's privacy
  - Unreasonable persistent approaches for the purpose of soliciting or
  - Placing undue pressure on a person to give money or other property

#### **Future plans**

##### **Budget**

With an increased contribution to International Head Office of £40,000, we have set a budget with a modest surplus for 2024 which under the current circumstances we consider reasonable.

##### **Roles of the Trustees**

The review of roles and responsibilities was reviewed in the year and has provided greater clarity in the plans for MtSSL's future development. We will continue to review the roles and responsibilities of the Trustees and look to future proof the board in all key roles.

##### **Growth of Volunteers**

It is hoped that we will be able to maintain our volunteers' base and further increase the number to about 25. The volunteers would be utilised within the Grangemouth Centre where it is still our vision to fill 21 2-hour slots every week, and on Ship visiting.

##### **Ship Visiting**

We anticipate undertaking over 700 ship visits a year.

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**Sea Sundays and talks**

It is intended to achieve in excess of 50 Sea Sundays and 5 to 10 talks during 2024.

**Grangemouth Centre**

We anticipate moving to new premises in 2024 and it is our intention to keep the new centre open 24/7 and improve the facility with outside seating areas and have the centre staffed more often.

**Visiting cruise ships at anchor.**

We aim to continue our visiting of cruise ships at anchor off South Queensferry. These visits have to take place early in the morning to ensure that we are not in the way of disembarking passengers. We would also hope to establish some form of "Centre" in South Queensferry. Unfortunately, our previous facility is no longer available.

**Fundraising activities**

The campaign "Friends of The Mission to Seafarers Scotland" will continue. We have set a target of an increase of 20 subscribers donating a regular £10 a month which would generate an income stream of up to £2400.

**Supportive Congregations**

We are in the early stages of rolling out a plan to recruit 'Supportive Congregations' in Scotland in those churches which are too far away for us to visit and give a Sea Sunday talk. We plan to recruit 10 churches this year and in following years, with an anticipated income of £100 per church per annum.

**Taxi Service**

We will continue the taxi service for seafarers from the ship docking point to either the seafarers centre or Asda in Grangemouth.

**Contribution to International Head Office**

The Board has agreed to contribute to the funding of the role of the MtSSL chaplain by contributing a minimum of £40,000 to The Mission to Seafarers for the next financial 2024; thereafter it will be reviewed.

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**Statement of Trustees' Responsibilities**

The trustees (who are also directors of The Mission to Seafarers Scotland Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the group and charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees' report has been prepared in accordance with applicable UK accounting standards, including the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP (FRS102 - 2019) and has taken advantage of the exemptions available to small companies under the Companies Act 2006.

Approved and authorised for issue by the Board on 30 April 2024 and signed on its behalf by:

*Jeremy Hawkings*

Jeremy Hawkings  
Chair

# **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE MISSION TO SEAFARERS SCOTLAND LIMITED FOR THE YEAR ENDED 31 DECEMBER 2023**

## **Independent auditor's report to the Trustees and Members of The Mission to Seafarers Scotland**

### **Opinion**

We have audited the financial statements of The Mission to Seafarers Scotland for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities SORP 2019, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. Other information includes the trustees' report (incorporating the directors' report). Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

# INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE MISSION TO SEAFARERS SCOTLAND LIMITED FOR THE YEAR ENDED 31 DECEMBER 2023

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Auditor responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the sector in which it operates and considered the risk of the charitable company not complying with the relevant laws and regulations including fraud; in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements, including financial reporting and tax legislation. In relation to the operations of the charitable company this included compliance with Companies Act 2006 and OSCR.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- Review of Trustee minutes;
- Enquiry of management around actual and potential litigation and claims, and any known instances of non-compliance;

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF  
THE MISSION TO SEAFARERS SCOTLAND LIMITED  
FOR THE YEAR ENDED 31 DECEMBER 2023**

- Reviewing our work throughout the audit file for evidence of non-compliance;
- Review & consider whether the charity is compliant with the fundraising regulator and confirm no complaints.

To address the risk of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness.

We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>

This description forms part of our auditor's report

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with the act. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Suzanne Goldsmith FCA (Senior Statutory Auditor)**

For and on behalf of  
**Price Bailey LLP**  
Chartered Accountants  
Statutory Auditors  
3rd Floor,  
24 Old Bond St,  
Mayfair, London  
W1S 4AP

17 May 2024



**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**COMPANY NUMBER SC389483**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

Notes	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023 £	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022 £	
<b>INCOME:</b>							
Donations	3	99,986	-	99,986	86,192	4,483	90,675
Charitable activities							
<i>Provision of services to seafarers</i>		10,168	-	10,168	15,755	-	15,755
Other trading activities		2,087	-	2,087	2,721	-	2,721
<i>Fundraising events</i>							
<b>TOTAL</b>		<b>112,241</b>	<b>-</b>	<b>112,241</b>	<b>104,668</b>	<b>4,483</b>	<b>109,151</b>
<b>EXPENDITURE:</b>							
Raising Funds	4	866	-	866	3,261	-	3,261
<i>Fundraising Activities</i>							
Charitable activities	4	97,202	1,500	98,702	98,714	-	98,714
<i>Provision of services to seafarers</i>							
<b>TOTAL</b>		<b>98,068</b>	<b>1,500</b>	<b>99,568</b>	<b>101,975</b>	<b>-</b>	<b>101,975</b>
<b>NET INCOME FOR THE YEAR BEING NET MOVEMENT IN FUNDS</b>		<b>14,173</b>	<b>(1,500)</b>	<b>12,673</b>	<b>2,693</b>	<b>4,483</b>	<b>7,176</b>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward		138,019	4,483	142,502	135,326	-	135,326
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>152,192</b>	<b>2,983</b>	<b>155,175</b>	<b>138,019</b>	<b>4,483</b>	<b>142,502</b>

All the above results are derived from continuing activities. All gains and losses in the year are included above.

**Notes 1 to 14 form part of these financial statements.**

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**COMPANY NUMBER SC389483**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Notes	Unrestricted funds	Restricted funds	Total 2023 £ Total	Total 2022 £ Total
<b>CURRENT ASSETS</b>					
Stocks		243	-	243	142
Debtors	8	2,400	-	2,400	3,386
Cash at bank and in hand		<u>149,549</u>	<u>2,983</u>	<u>152,532</u>	<u>138,974</u>
		<b>152,192</b>	<b>2,983</b>	<b>155,175</b>	<b>142,502</b>
<b>LIABILITIES</b>					
Creditors falling due within one year		-	-	-	-
<b>NET CURRENT ASSETS</b>		<b>152,192</b>	<b>2,983</b>	<b>155,175</b>	<b>142,502</b>
<b>TOTAL NET ASSETS</b>		<b><u>152,192</u></b>	<b><u>2,983</u></b>	<b><u>155,175</u></b>	<b><u>142,502</u></b>
<b>CHARITY FUNDS</b>					
Unrestricted		152,192	-	152,192	138,019
Restricted		<u>-</u>	<u>2,983</u>	<u>2,983</u>	<u>4,483</u>
		<b>152,192</b>	<b>2,983</b>	<b>155,175</b>	<b>142,502</b>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved and authorised for issue by the trustees on 30 April 2024.

Signed on its behalf by:

*Jeremy Hawkings*

Jeremy Hawkings  
Chair

**Notes 1 to 14 form part of these financial statements.**

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**STATEMENT OF CASHFLOWS**  
**AS AT 31 DECEMBER 2023**

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**STATEMENT OF CASH FLOWS AT 31 DECEMBER 2023**

	Notes	<b>2023</b>	<i>2022</i>
		<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>			
<i>Net cash provided by operating activities</i>	11	<b>13,558</b>	3,262
<b>Change in cash and cash equivalents in the reporting period</b>		<b>13,558</b>	3,262
Cash and cash equivalents at the beginning of the reporting period		<b>138,974</b>	135,712
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>152,532</b>	138,974

Notes 1 to 14 form part of these Financial Statements.

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

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**1. GENERAL INFORMATION**

The Mission to Seafarers Scotland Limited (the MtSSL) is a company limited by guarantee (Number SC389483) and a charity registered with the Office of the Scottish Charity Regulator (Number SCO41938) both registered in Scotland. The address of the registered office is 109 Avalon Gardens, Linlithgow, EH49 7PL.

The Mission to Seafarers Scotland Limited meets the definition of a public benefit entity under FRS102.

The MtSSL is a wholly owned subsidiary of The Mission to Seafarers, an incorporated charity registered in England & Wales (Company Number 6220240 and Charity Number 1123613).

The functional currency is £ sterling.

**2. ACCOUNTING POLICIES**

**a) Basis of preparation**

**Statement of Compliance**

The Financial Statements have been prepared under the historical cost convention and in accordance with 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 (FRS102 - 2019) and the special provisions of the Companies Act 2006 relating to small companies.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are shown below.

**b) Going concern**

The trustees consider that there are no material uncertainties about the MtSSL's ability to continue as a going concern. The most significant areas of adjustment and key assumptions that affect items in the accounts are to do with estimating the cost of the donated services from The Mission to Seafarers. With regard to 2023, the most significant area of uncertainty for the MtSSL is the level of donation income which needs to be raised each and every year. This is covered in more detail in the Financial review section of the Trustees' Annual Report.

The trustees believe that the current level of reserves will enable the MtSSL to survive any exceptional or unexpected fall in income and they will also ensure that the MtSSL can continue to be able to support seafarers for the foreseeable future. With no material uncertainties the trustees confirm that MtSSL can continue as a going concern.

**c) Fund accounting**

Unrestricted funds are available to spend on activities that further the objectives of the MtSSL.

Restricted Funds represent donations for specific purposes. Restricted funds may only be used to fulfil the donor's restriction which must also further the charitable activities of the MtSSL. Transfers to unrestricted funds represent the release for the year of these donations. There were £2,983 (2022: £4,483) restricted funds at the year end.

**d) Income**

The value of all income accruing to the charity is recorded in the Statement of Financial Activities (SoFA) as soon as it is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. Where income has related expenditure, the income and expenditure are reported gross in the SoFA.

**Donations, grants and gifts** are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the MtSSL is entitled to the funds, the income

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

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is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period.

**Legacies** of property and investments are included initially at the market value ruling on the date of transfer. Legacies are recognised in the SoFA at the earlier of actual receipt or on receipt of Estate accounts which confirm entitlement to receive the legacy, probability of receipt and an accurate measure of the amount.

**Event income** received in advance for a future fundraising event or a grant received relating to the following year are deferred until the criteria for income recognition are met.

**Interest on deposit funds** is recognised when the amounts can be measured reliably which is normally upon notification of the amount paid or payable by the bank.

**Sponsorship** from events, fundraising and events registration fees is recognised in income when the event takes place.

**Trading income** is recognised at the point of sale.

**e) Expenditure**

Expenditure is accounted for on an accruals basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

**Operating lease** costs are charged on a straight-line basis over the lease term.

**Support costs** including irrecoverable VAT and Governance costs (which comprise amounts related to constitutional and statutory requirements and include audit fees, professional fees and trustees' expenses) are charged to the headings on the SoFA based on the proportion those categories have in relation to total expenditure before Support costs. See Note 4 for a further analysis of expenditure.

**f) Donated Services**

Donated services or facilities are recognised when the MtSSL has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated services relating to services provided by the parent charity are included at the cost to the parent charity and allocated to expenditure headings accordingly.

**g) Volunteers**

Volunteers make a valuable contribution to the charitable activities of the charity. The value of their services is not included in these accounts as it is impossible to measure. However, further details of their valuable contribution to the MtSSL is provided in the Trustees' Annual Report.

**h) Debtors**

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**i) Cash at bank and in hand**

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

**j) Creditors**

Creditors are recognised where the MtSSL has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**k) Financial instrument**

The MtSSL only has financial assets and financial liabilities of the kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value which is their cost and subsequently measured at their settlement value.

**l) Taxation**

The MtSSL is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the MtSSL is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**m) Fixed assets**

Fixed assets are depreciated on a straight line basis at the following rates calculated to write off the cost of the assets over their estimated useful lives.

Fixtures & Equipment - 33.33%

**n) Judgements and key sources of estimation uncertainty**

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies. The trustees make estimates and assumptions concerning the future income, such as legacies receivable, and expenditure based on their knowledge of the MtSSL and the environment in which it operates.

**3. DONATIONS AND LEGACIES**

			<b>2023</b>			<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>total</b>	<i>Unrestricted</i>	<i>Restricted</i>	<i>total</i>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General donations and gift aid	<b>19,058</b>	-	<b>19,058</b>	18,158	4,483	22,641
Legacies	<b>18,500</b>	-	<b>18,500</b>	404	-	404
Sea Sunday donations	<b>8,758</b>	-	<b>8,758</b>	8,753	-	8,753
Trusts and grants	<b>2,560</b>	-	<b>2,560</b>	9,100	-	9,100
Gift in Kind	<b>40,610</b>	-	<b>40,610</b>	47,277	-	47,277
Grants						
The Seafarers Charity	-	-	-	1,500	-	1,500
Forth Ports	-	-	-	1,000	-	1,000
Trusts and grant donations:						
Inverclyde Bequest Fund	<b>2,500</b>	-	<b>2,500</b>	-	-	-
The Paristamen Charity	<b>1,000</b>	-	<b>1,000</b>	-	-	-
Theodore Salvesson Memorial Trust	<b>7,000</b>	-	<b>7,000</b>	-	-	-
	<b>99,986</b>	-	<b>99,986</b>	86,192	4,483	90,675

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

**4. ANALYSIS OF EXPENDITURE**

	Direct costs £	Support costs £	Total 2023 £	Direct costs £	Support costs £	Total 2022 £
<b><u>Raising Funds</u></b>						
Fund raising costs and marketing goods	824	42	866	3,099	162	3,261
Total Raising funds	<u>824</u>	<u>42</u>	<u>866</u>	<u>3,099</u>	<u>162</u>	<u>3,261</u>
<b><u>Charitable activities</u></b>						
Ship visiting, ministry and services to seafarers	82,837	4,259	87,096	74,160	3,874	78,034
Phonecards and goods for seafarers	6,562	337	6,899	14,392	752	15,144
Running costs of the Grangemouth and Queensferry centre	3,291	169	3,460	3,020	158	3,178
Volunteer, general and marketing costs	1,185	61	1,246	2,241	117	2,358
Total Charitable activities	<u>93,875</u>	<u>4,827</u>	<u>98,702</u>	<u>93,813</u>	<u>4,901</u>	<u>98,714</u>
<b>Total expenditure</b>	<u>94,699</u>	<u>4,869</u>	<u>99,568</u>	<u>96,912</u>	<u>5,063</u>	<u>101,975</u>

**Support costs**

	£	2023 Total £	£	2022 Total £
Donated services from The Mission to Seafarers; admin and accountancy support	3,000	3,000	3,000	3000
Governance, irrecoverable VAT and other general admin	1,869	1,869	2,063	2,063
<b>Total</b>	<u>4,869</u>	<u>4,869</u>	<u>5,063</u>	<u>5,063</u>

Support costs have been charged to Fundraising and Charitable costs in proportion to the direct costs incurred. All support costs in 2023 and 2022 were unrestricted. Restricted expenditure was £1,500 (2022: none). Total auditor's remuneration included in governance costs amounted to £1,500 (2022: £1,500). There were no depreciation costs in 2023 (2022: none).

**5. AVERAGE NUMBER OF EMPLOYEES**

In 2023 there were no directly employed employees (2022: none). In 2023 there was one (2022: one) full-time seconded member of staff (chaplain) who forms part of the gift in kind. The trustees are the senior management team as they are directly responsible for day to day management.

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

**6. TRANSACTIONS WITH TRUSTEES**

Although permitted under the Articles of Association, no trustee (2022: none) received remuneration during the current year under the authority of a written agreement with trustees. There were no payments to trustees outstanding at the year end.

During the year £416 (2022: £1,057) of expenses were reimbursed to four trustees (2022: three) for travel to attend meetings and to reimburse them for operational expenditure incurred on behalf of MtSSL.

<b>7. TANGIBLE FIXED ASSETS</b>	<b>Fixtures &amp; Equipment £</b>	<b>2023 Total £</b>
<b>Cost:</b>		
At 1 January 2023	2,750	2,750
Additions	-	-
	<u>2,750</u>	<u>2,750</u>
<b>At 31 December 2023</b>		
<b>Depreciation:</b>		
At 1 January 2023	2,750	2,750
Provided during the year	-	-
	<u>2,750</u>	<u>2,750</u>
<b>At 31 December 2023</b>		
<b>Net book value:</b>		
<b>At 31 December 2023</b>	<u>-</u>	<u>-</u>
<i>At 31 December 2022</i>	<u>-</u>	<u>-</u>

<b>8. DEBTORS</b>	<b>2023 £</b>	<b>2022 £</b>
The Mission to Seafarers	<b>2,400</b>	3,314
Other debtors	-	72
	<u>2,400</u>	<u>3,386</u>

**9. RELATED PARTY TRANSACTIONS**

The Mission to Seafarers is a related party and the ultimate controlling party whose objectives are to promote the spiritual, moral and physical wellbeing of seafarers and their families worldwide. Their principal activities include providing ship visiting, welfare services and friendship to seafarers worldwide through chaplains, volunteers and centres. The Mission to Seafarers is the sole member of the MtSSL and the MtSSL's Company Secretary is also an employee of The Mission to Seafarers.

The MtSSL is part of The Mission to Seafarers' VAT group and reports financial information quarterly to The Mission to Seafarers. The MtSSL is consolidated into the group financial statements of The Mission to Seafarers, which are available from the Registered Office address on page 3. Transactions with other entities within the group are not disclosed as the company has taken advantage of the exemption available under FRS102 1A. There are no other related party transactions.

**10. ULTIMATE CONTROLLING PARTY**

The ultimate parent is The Mission to Seafarers, registered Company Number 6220240 and Registered Charity number 1123613 in England and Wales.



**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

<b>11. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net income for the reporting period (as per the Statement of Financial Activities)	<b>12,673</b>	7,176
<b>Adjustments for:</b>		
Depreciation charge	-	-
(Increase)/Decrease in stocks	<b>(101)</b>	(88)
(Increase)/Decrease in debtors	<b>986</b>	(3,386)
Increase/(Decrease) in creditors	<u>-</u>	<u>(440)</u>
<b>Net cash provided by operating activities</b>	<b><u>13,558</u></b>	<b><u>3,262</u></b>

<b>12. ANALYSIS OF CASH AND CASH EQUIVALENTS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cash in hand	<b>152,532</b>	138,974
	<u>                    </u>	<u>                    </u>
<b>Total cash and cash equivalents</b>	<b><u>152,532</u></b>	<b><u>138,974</u></b>

<b>13. RECONCILIATION OF CHANGES IN NET DEBT</b>				
	At 1		Other non-	At 31
	January		cash	December
	2023	Cash flows	changes	2023
	£	£	£	£
Cash at start of year	138,974	13,558	-	152,532
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total</b>	<b><u>138,974</u></b>	<b><u>13,558</u></b>	<b><u>-</u></b>	<b><u>152,532</u></b>

**14. CONTINGENT LIABILITY**

The MtSSL is part of a group VAT registration and therefore is potentially liable for VAT liabilities of its parent. As at 31 December 2023 its charity parent company, The Mission to Seafarers, had a creditor relating to VAT of £2,088 (2022: debtor relating to VAT of £427).