

**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 2019**

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YEAR ENDED 31 DECEMBER 2019**

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**THE MISSION TO SEAFARERS SCOTLAND LIMITED  
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)  
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**The Mission to Seafarers Scotland Limited Trustees' Annual Report (incorporating the directors' report) for the financial year ending 31 December 2019**

A charity registered in Scotland, no.SC389483

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

**Charity Information**

**PATRON**

Her Majesty The Queen

**PRESIDENT**

Her Royal Highness The Princess Royal

**CHAIRMAN OF THE BOARD**

Captain Martyn Clark (deceased August 2019)  
Mr David Graham-Service (appointed November 2019)

**VICE CHAIRMAN OF THE BOARD**

Mr Simon Filsell (appointed November 2019)

**TREASURER**

Mr David Graham-Service

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

Captain Martyn Clark (deceased August 2019)  
Mr Simon Filsell  
Mr David Graham-Service  
Mrs Jennifer Gray (until June 2019)  
Mr Alan McPherson (appointed February 2019)  
Mr Brian Partridge  
The Right Revd Ian Paton (appointed March 2019)  
Mrs Jennifer Rae (until March 2019)  
Revd Tim Tunley (appointed May 2019)

**COMPANY SECRETARY**

Mrs Eileen Reilly

**REGISTERED OFFICE**

109 Avalon Gardens  
Linlithgow, EH49 7PL

**SOLICITORS**

Anderson Strathearn LLP  
1 Rutland Court  
Edinburgh, EH3 8EY

**AUDITORS**

Price Bailey  
7th Floor Dashwood House  
69 Old Broad Street  
London, EC2M 1QS

**BANKERS**

Bank of Scotland  
PO Box 1000, BX21LB

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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 2019. 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 2019 and endorsed by the Charity Commission.

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 15 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

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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. 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

The main role of the volunteers is to:

- Support the seafarers when they are in port through talking with them and listening to them.
- Assisting them in the purchasing of phone cards which in many cases is a lifeline to their family and friends.
- Identifying and spiritual needs and referring those to the Chaplain.
- Signposting them to the shops and local community.
- When possible taking them on day trips in order that they can spend some time off the vessel
- Operating 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 directly and indirectly 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 1.3 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 or piracy.
- Seafarers and their families have little or no ability to communicate with each other whilst the seafarer is at sea, heightening tensions and anxiety.
- The increase of pirate attacks adds to the seafarers' psychological burden.
- 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 6 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.
- 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.

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

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**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 2019**

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.

**Key Achievements and Features in 2019**

**1. The Board**

During the course of the year we have seen a considerable change in the Board of Trustees.

Jennifer Rae resigned from the Board due to other personal commitments in March and Jennifer Gray retired at the Annual meeting in June. In August our Chairman Captain Martyn Clark died suddenly and unexpectedly. We owe a great debt of gratitude to these trustees for the work they did on the Board.

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The Board welcomed three new Trustees Mr Alan McPherson (appointed February 2019), Bishop Ian Paton (appointed March 2019), and Revd Timothy Tunley (appointed May 2019.) The skills, knowledge and experience that they bring will greatly assist the Board going forward. However, it is recognised that the Board still needs to be strengthened and therefore as we go forward, we are seeking to appoint a number of individuals to serve as Trustee/Director.

**2. Captain Martyn Clark (Deceased) Chairman of the Mission to Seafarers Scotland.**

On 15<sup>th</sup> August following a short illness our Chairman Captain Martyn Clark passed away. Martyn was educated in Glasgow College where he undertook Nautical Studies achieving Class 1 Master Mariner FG. From 1988 until his retirement in 2014 he worked with Forth Ports as Harbour Master. He continued to be involved with Forth Ports until the end of the "Cruise" season in 2018.

In August 2012 he was appointed as Trustee of The Mission to Seafarers Scotland and in July 2018 he became Chair.

We are greatly indebted to his work and dedication he gave to the Mission.

May he rest in peace and rise in glory.

**3. 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:

- a. **Donor Growth:** the number of donors has increased to 103 (2018: 44). Although we are seeing a growth our vision is still to have in excess of 1000 supporters
- b. **Sea Sunday Growth:** the number of services has reduced slightly to 34 services (2018: 37). With the appointment of a bookings coordinator we hope to see some growth in 2020.
- c. **Financial Donation Growth:** general donations and gift aid have increased to £10,959 from £8,434 in 2018.
- d. **Change in average value of donations:** The average gift in 2019 has dropped slightly to £141.47 (2018: £148.41)
- e. **Online Gift Percentage:** £1198.46 (8.22%) has been donated online via the website compared to £514.39 (6.53%) in 2018, a substantial increase.
- f. **Ship visits:** the number of ships visited during 2019 was 775 (2018: 711)
- g. **Talks:** the number of talks given (excluding Sea Sundays) was 7 (2017: 14)
- h. **Volunteers:** the number of volunteers (ship visitors only) was 19 (2018: 12)
- i. **Centre visitors:** Grangemouth Centre attendees: 2,627 (2018: 2,140) This represents 58 visitors a week.

**4. Fund Raising**

In addition to our normal fund-raising activities (Sea Sundays, talks to various groups etc.) we held four fund-raising events:

- A Big Sing organised on our behalf by the West Forth Area Council and held in St Columba's Episcopal Church Bathgate
- A concert by Saxes and Sevens held in Holy Cross Davidsons Mains Episcopal Church Edinburgh
- A concert by the Fife Ukulele Orchestra at St Serf's Episcopal Church, Burntisland
- A concert for Advent by Cordialis held in St Peter's Church Edinburgh

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The Trustees would like to record their thanks to all the artists and behind the scenes personnel who made these events an enjoyable evening for all who attended them.

We continued with our campaign of "R U 1 in a 1000" throughout 2019 which should become our main drive in 2020 to grow the awareness of the work of MtSSL and to continue our drive to be fully self-funding in Scotland.

#### **5. Website**

We continued to maintain the website with current information.

#### **6. Ship visiting**

Ship visiting takes place with the chaplain and our volunteers and has continued to be our main activity this year and approximately 60 vessels are visited a month. Our commitment to cruise ships (May to September) does on the one hand reduce the number of vessels visited but on the other we see many more seafarers.

##### **6.1 Grangemouth Docks**

Up to September the year was pretty much like last year with a steady stream of vessels. As usual the ship numbers decreased in September. Numbers started to rise in October and November saw a record number of vessels. Volunteers visit the Bulk carriers and container ships but as yet do not visit the Oil terminal. It is planned to undertake training in the New Year to extend the role of the volunteers.

##### **6.2 Rosyth Docks**

MtSSL visited 34 ships at Rosyth this year most of them cruise ships. Every cruise ship that visited the port was visited. This is a reflection of the relationships that have been built up between MtSSL and the agents and the companies.

##### **6.3 Leith Docks**

Visits continue at Leith. We were involved with an arrested ship this year and worked alongside Sailors Society and AOS. The cargo ship Alexander Tvardovskiy had been detained in Leith port due to non-payment of wages to Russian sailors working on board. Financial support for the purchase of phone cards was given along with regular visits.

##### **6.4 South Queensferry Anchorage**

Every cruise ship at anchorage received at least one visit. This involved going out to the vessels on the tender. Our temporary centre in the Hawes Inn continues to be a great success. We set a record this year of 105 visits from one vessel. We offered all the things one would expect including free Wi-Fi, tea and coffee, literature and access to phone cards and Top Ups and knitted items.

##### **6.5 Braefoot Bay Terminal**

Visiting numbers have been down this year as the terminal was in part shut down for the latter part of the year. It is expected that the terminal will fully reopen by the 31 December.

##### **6.6 Houndpoint Terminal**

Ships continue to visit the terminal on a regular basis and MtSSL visit when requested. MtSSL do supply the Wi-Fi hotspot which is available to all visiting ships.

##### **6.7 Dundee Dock**

The numbers of Cruise ships are increasing at Dundee. It was not possible to visit any for us this year as there was a number of clashes with our cruise ships at Rosyth.

##### **6.8 Electronic "Visits"**

The use of Facebook messenger continues to keep the Mission in touch with seafarers while they are at sea. MtSSL are currently working with in the order of 20 vessels.

#### **7. Grangemouth centre**

The centre continues to be a success. We have an attendance of 58 seafarers a week throughout the year. The centre is the flagship for Scotland and whilst inside the docks and through security we are always happy to show anyone around who is interested. One of the notable things about



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visiting the ships in Grangemouth is how often the centre is mentioned in a conversation. The centre continues to attract a steady number of seafarers. The centre has been manned on Thursday nights by the Chaplain and volunteers which has met with some success. Numbers of seafarers have been between zero and twelve.

**8. 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 to we are very appreciative off for their support. The docks are quite spread out and a 24hr taxi service has been very useful for seafarers. This year we supplied 750 taxi journeys (2018: 788) transporting 1,204 seafarers (2018: figures not collected).

**9. Volunteers**

Our chaplain and the Board want to take this chance to say a huge thank you to all our volunteers old and new. What we have achieved over the last twelve months could not have been done without them. We know no one wants to be singled out but the task of MtSSL would not be undertaken as thoroughly without all their hard work and effort.

**10. Knitters**

A very special thanks to all those who knit for MtSSL. We gave away over 10,000 knitted items during this year. This represents in the order of 30,000 hours and £8,000 of materials. Thank you.

**11. Partnerships**

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

In conclusion the Board would like to say thank you to our chaplain for what has been a very busy year, The Board also 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, the Mother's Union, the Guild, 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 on page 16 shows a net operating gain of £27,031 (2018: deficit £1,898). Income increased in total to £155,449 (2018: £120,930) mainly due to legacy income of £24,541 (2018: none) and increased donations and sales to seafarers. Income from fund raising events also increased to £1,490 (2018 £567) as outlined in paragraph 4 above.

Total expenditure in 2019 rose to £128,418 (2018: £122,418). The MtSSL continued to support seafarers with the sale of phone top up and "sim" cards, which demonstrated the very real need to enable seafarers to contact family and friends. This part of the MtSSL's activity, together with the provision of goods via a vending machine, is not primarily seen as a fundraising activity. The cost of these services was £37,445 (2018: £27,976) with a small net income of £2,349 (2018: loss £1,025). The cost of raising funds £3,494 (2018: none), which included the purchase of marketing goods, represents 2.7% of total expenditure and will help to drive the campaign to raise awareness of the work of MtSSL in 2020.

The Mission to Seafarers seconds a chaplain and provides additional support through the Company Secretary free of charge. Following a £15,000 (2018: £15,000) contribution by MtSSL to The Mission to Seafarers, this support has been treated as a gift in kind of £62,847 (2018: £65,028) in voluntary income.

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 and totalled £19,000 (2018: £21,600).

The Trustees are content with the 2019 outturn and are confident that events in 2020 and beyond will build on the foundations laid since incorporation.

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## Reserves

Total reserves, which are all unrestricted, currently stand at £130,618 (2018: £103,587 unrestricted).

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 £129,000. By maintaining this level of reserves the work of MtSSL in Scotland will be protected even during adverse times. Currently, total reserves are £1,618 above (2018 £19,413 below) the required level. 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 to further reduce the net risk to which the Charity remains exposed. In accordance with board policy the Register was reviewed and approved by trustees It will be kept under regular review.

The most significant risk 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 Mission
- MtSSL is bound by and complies with the SFSP's self-regulation scheme
- No complaints were received about our fundraising activities
- 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

### Roles of the Trustees

Early in 2020 the Board of Trustees will review the roles of all the Trustees and look to identify where the Board needs to be strengthened. Whilst the current Board meets the requirements of the constitution (Clause 19. Unless otherwise determined by special resolution, the number of trustees shall be not less than three), it is recognised that a minimum of a further two Trustees are needed.

### Growth of Volunteers

Over the last year the number of ship-visiting volunteers have increased and it is hoped that we will be able to further increase the number to about 20. In addition, we will be actively looking to seek a volunteer to manage Facebook, Instagram and Twitter to further increase our public profile. The appointment of a volunteer to take on the role of Bookings Secretary has proved to be very worthwhile but also at times very frustrating.

### Grangemouth Centre

During 2019 we managed to have the centre staffed by volunteers one night a week. (the Centre is open 24/7) This proved very successful and it is intended to increase this to two nights a week. This is another area where additional volunteers will help enable this.

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We have initiated plans to refurbish the Centre. It is estimated that this will cost between £40,000 and £50,000. We hope that we will be able to obtain funding /grants to facilitate this work.

We have the facility to run karaoke nights and all licences are in place. These events however remain ad hoc as they are dependent on the number of ships that are in port at any one time.

#### **Visiting Cruise ships at anchor.**

Following on from our success in 2019 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.

#### **Fundraising activities**

During 2020 we will continue our campaign to recruit 1000 volunteers donating £10 a month under the Banner of "R U 1 in a 1000".

We plan a major concert in Perth Cathedral in September 2020 and we hope to hold 2 other smaller concerts during the course of the year.

#### **Taxi Service**

We will continue the Taxi service 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 MtSSL chaplain by contributing a minimum of £15,000 to The Mission to Seafarers for the financial years 2020 and 2021; thereafter it will be reviewed.

#### **Covid 19**

Following the balance sheet date, from early 2020 the world has been engulfed by the Covid 19 pandemic.

Whilst the world relies ever more on seafarers to transport food and goods, the pandemic has had a major impact on some seafarers who find themselves unable to go home after their contract has ended and have had to work on. Many others have been unable to join ships bringing uncertainty and financial hardship. Some are stranded in foreign countries having left ships but are unable to repatriate. They also face heavy restrictions or a total ban on shore leave, as well as discrimination against them as assumed disease carriers.

In March 2020 our chaplain was no longer able to access Scottish ports and the Grangemouth centre was closed. MtSSL has continued to keep in touch with ships coming into Scottish ports to provide any assistance possible including supplying phonecards.

Many of the plans for 2020 outlined above will continue but it is expected that income will fall particularly regarding donations from Sea Sunday services and talks and from the delay or cancellation of the fundraising concerts.

#### **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:

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- 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.

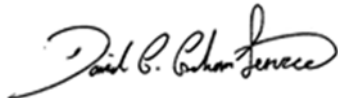
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the group and charitable company and enable them to ensure that the financial 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.

Approved and authorised for issue by the Board on 1<sup>st</sup> July 2020 and signed on its behalf by:



Chair  
Mr David Graham-Service

# INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE MISSION TO SEAFARERS SCOTLAND LIMITED FOR THE YEAR ENDED 31 DECEMBER 2019

## Opinion

We have audited the financial statements of The Mission to Seafarers Scotland Limited (the 'charitable company') for the year ended 31 December 2019 which comprise of Statement of Financial Activities, Balance sheet and 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 Financial Reporting Standard 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 2019, and of its incoming resources and application of resources, including its income and expenditure, 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 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 charitable company 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 other 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The trustees are responsible for the 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. 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.

In connection with our audit of the financial statements, 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 otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to

# INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE MISSION TO SEAFARERS SCOTLAND LIMITED FOR THE YEAR ENDED 31 DECEMBER 2019

determine whether there is a material misstatement in the financial statements 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 incorporating the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report have been prepared in accordance with applicable legal requirements.

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

In the light of our 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 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 11, 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's 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 the Companies Act 2006 and report in accordance with regulations made under those Acts.

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.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF  
THE MISSION TO SEAFARERS SCOTLAND LIMITED  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). 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 Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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, 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.



Helena Wilkinson BSc FCA DChA (Senior Statutory Auditor)

For and on behalf of  
Price Bailey LLP  
Chartered Accountants  
Statutory Auditors

7<sup>th</sup> Floor Dashwood House  
69 Old Broad Street  
London  
United Kingdom  
EC2M 1QS

27 July 2020

*Price Bailey LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**COMPANY NUMBER SC389483**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

(Incorporating an income and expenditure account)

	Notes	Total funds 2019 £	Total funds 2018 £
<b>INCOME FROM:</b>			
Donations and legacies	3	114,165	91,799
Charitable activities			
<i>Provision of services to seafarers</i>		39,794	28,564
Other trading activities		1,490	567
<i>Fundraising events</i>			
		<hr/>	<hr/>
<b>TOTAL</b>		<b>155,449</b>	<b>120,930</b>
<b>EXPENDITURE ON:</b>			
Raising Funds	4	3,320	-
<i>Fundraising Activities</i>			
Charitable activities	4		
<i>Provision of services to seafarers</i>		125,098	122,825
		<hr/>	<hr/>
<b>TOTAL</b>		<b>128,418</b>	<b>122,825</b>
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR BEING</b>			
<b>NET MOVEMENT IN FUNDS</b>		<b>27,031</b>	<b>(1,895)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		103,587	105,482
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>130,618</b>	<b>103,587</b>

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

**Notes 1 to 13 form part of these financial statements.**



**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**COMPANY NUMBER SC389483**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2019**

	Notes	Total 2019 £ Total	Total 2018 £ Total
<b>FIXED ASSETS</b>			
Tangible assets	7	916	1,833
<b>CURRENT ASSETS</b>			
Stocks		1,473	795
Debtors	8	929	915
Cash at bank and in hand		<u>127,300</u>	<u>100,044</u>
		<b>129,702</b>	<b>101,754</b>
<b>LIABILITIES</b>			
Creditors falling due within one year		-	-
<b>NET CURRENT ASSETS</b>		<b>129,702</b>	<b>101,754</b>
<b>TOTAL NET ASSETS</b>		<b><u>130,618</u></b>	<b><u>103,587</u></b>
<b>CHARITY FUNDS</b>			
Unrestricted		<b>130,618</b>	<b>103,587</b>

These accounts have been prepared in accordance with the provisions of the small companies' regime.

Approved and authorised for issue by the trustees on 1<sup>st</sup> July 2020

Signed on its behalf by:



Chair  
Mr David Graham-Service

**Notes 1 to 13 form part of these financial statements.**

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**STATEMENT OF CASHFLOWS**  
**AS AT 31 DECEMBER 2019**

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**STATEMENT OF CASH FLOWS AT 31 DECEMBER 2019**

	Notes	2019 £	2018 £
<b>Cash flows from operating activities:</b>			
<i>Net cash provided by operating activities</i>	11	<b>27,256</b>	(2,253)
<b>Cash flows from investing activities:</b>			
<i>Purchase of equipment</i>		-	(2,750)
<b>Change in cash and cash equivalents in the reporting period</b>		<b>27,256</b>	(5,003)
Cash and cash equivalents at the beginning of the reporting period		<b>100,044</b>	105,047
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>127,300</b>	100,044

Notes 1 to 13 form part of these Financial Statements.

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

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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 (2019 FRS102) 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 2019, 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.

Since the balance sheet date, the world has been affected by the Covid19 pandemic which has impacted on the MtSSL activities and income. The trustees believe that the current level of reserves will enable the MtSSL to survive these exceptional and unexpected circumstances 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.

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

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

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

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

**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 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.

<b>3. DONATIONS AND LEGACIES</b>	<b>2019</b>	<b>2018</b>
	<b>total</b>	<b>total</b>
	<b>£</b>	<b>£</b>
General donations and gift aid	<b>10,959</b>	<b>8,434</b>
Sea Sunday donations	<b>5,443</b>	<b>6,337</b>
Trusts and grant donations:		
Inverclyde Bequest Fund	<b>1,875</b>	<b>3,000</b>
Dr Olva and Mrs Kerr Trust	-	<b>5,000</b>
Mrs Jane Allan Award	<b>500</b>	<b>500</b>
Scottish Episcopal Church	<b>5,000</b>	-
Theodore Salvesson	<b>3,000</b>	<b>3,000</b>
Memorial Trust		
The Paristamen CIO	-	<b>500</b>
Legacies	<b>24,541</b>	-
Gift in Kind	<b>62,847</b>	<b>65,028</b>
	<b>114,165</b>	<b>91,799</b>

There was no restricted income in 2019 or 2018.

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

**4. ANALYSIS OF EXPENDITURE**

	Direct costs £	Support costs £	Total 2019 £	Direct costs £	Support costs £	Total 2018 £
<b><u>Raising Funds</u></b>						
Fund raising costs and marketing goods	3,320	174	3,494	-	-	-
Total Raising funds	<u>3,320</u>	<u>174</u>	<u>3,494</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Charitable activities</u></b>						
Ship visiting, ministry and services to seafarers	74,925	3,936	78,861	77,375	4,462	81,837
Phonecards and goods for seafarers	35,576	1,869	37,445	27,976	1,613	29,589
Running costs of the Grangemouth and Queensferry centre	6,984	367	7,351	7,658	442	8,100
Volunteer, general and marketing costs	1,204	63	1,267	3,119	180	3,299
Total Charitable activities	<u>118,689</u>	<u>6,235</u>	<u>124,924</u>	<u>116,128</u>	<u>6,697</u>	<u>122,825</u>
<b>Total expenditure</b>	<u>122,009</u>	<u>6,409</u>	<u>128,418</u>	<u>116,128</u>	<u>6,697</u>	<u>122,825</u>

**Support costs**

	Charitable activities £	2019 Total £	Charitable activities £	2018 Total £
Donated services from The Mission to Seafarers; admin and accountancy support	3,000	3,000	3,000	3,000
Governance, irrecoverable VAT and other general admin	3,409	3,409	3,697	3,697
<b>Total</b>	<u>6,409</u>	<u>6,409</u>	<u>6,697</u>	<u>6,697</u>

Support costs have been charged to Fundraising and Charitable costs in proportion to the direct costs incurred. All support costs in 2019 and 2018 were unrestricted.

There was no Restricted expenditure in 2019 (2018: nil).

Total auditor's remuneration included in governance costs amounted to £1,500 (2018: £1,500). Depreciation costs total £917 (2018: 917).

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

**5. AVERAGE NUMBER OF EMPLOYEES**

In 2019 there were no directly employed employees (2018: none). In 2019 there was one (2018: 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.

**6. TRANSACTIONS WITH TRUSTEES**

As permitted under the Articles of Association, one trustee (2018: one) received remuneration during the current year under the authority of a written agreement with trustees. Jennifer Rae received £88 (2018: £344) for providing secretarial services at Board meetings to MtSSL. There were no other payments to trustees outstanding at the year end.

During the year £2,034 (2018: £1,393) of expenses were reimbursed to three trustees (2018: four) 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>2019 Total £</b>
<b>Cost:</b>		
At 1 January 2019	2,750	2,750
Additions	-	-
	<u>2,750</u>	<u>2,750</u>
<b>At 31 December 2019</b>		
<b>Depreciation:</b>		
At 1 January 2019	917	917
Provided during the year	917	917
	<u>1,834</u>	<u>1,834</u>
<b>At 31 December 2019</b>		
<b>Net book value:</b>		
<b>At 31 December 2019</b>	<u>916</u>	<u>916</u>
<i>At 31 December 2018</i>	<u>1,833</u>	<u>1,833</u>

<b>8. DEBTORS</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
The Mission to Seafarers	<b>552</b>	915
Other debtors	<b>377</b>	-
	<u><b>929</b></u>	<u>915</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.

**THE MISSION TO SEAFARERS SCOTLAND LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

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**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.

**11. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Net income for the reporting period (as per the Statement of Financial Activities)	<b>27,031</b>	<i>(1,895)</i>
<b>Adjustments for:</b>		
Depreciation charge	<b>917</b>	<i>917</i>
(Increase)/Decrease in stocks	<b>(678)</b>	<i>(795)</i>
(Increase)/Decrease in debtors	<b>(14)</b>	<i>(480)</i>
	<hr/>	<hr/>
<b>Net cash provided by operating activities</b>	<b><u>27,256</u></b>	<i><u>(2,253)</u></i>

**12. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Cash in hand	<b>127,300</b>	<i>100,044</i>
	<hr/>	<hr/>
<b>Total cash and cash equivalents</b>	<b><u>127,300</u></b>	<i><u>100,044</u></i>

**13. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN DEBT**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Net increase (decrease) in cash and cash equivalents in the year	<b>27,256</b>	<i>(5,003)</i>
Cash flow from (increase)/decrease in debt financing	<b>-</b>	<i>-</i>
Change in net debt resulting from cash flows	<b><u>27,256</u></b>	<i><u>(5,003)</u></i>
<b>Movement in net debt in the year</b>		
Net debt at the start of the year	<hr/> <b>-</b>	<hr/> <i>-</i>
Net debt at the end of the year	<hr/> <b>-</b>	<hr/> <i>-</i>