

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 2020**

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YEAR ENDED 31 DECEMBER 2020**

CONTENTS

Contents

3 – 13	Trustees' Report
14 – 17	Auditors Report
18 – 20	Financial Statements
21 – 26	Notes to Financial Statements

**THE MISSION TO SEAFARERS SCOTLAND LIMITED
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020**

The Mission to Seafarers Scotland Limited Trustees' Annual Report (incorporating the directors' report) for the financial year ending 31 December 2020

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

Mr David Graham-Service

VICE CHAIRMAN OF THE BOARD

Mr Simon Filsell

TREASURER

Mr David Graham-Service

MEMBERS OF THE BOARD (THE TRUSTEES)

Ms Erin Burnett	(appointed September 2020)
Mr Simon Filsell	(appointed August 2017)
Mr David Graham-Service	(appointed October 2015)
Mr Alan McPherson	(appointed February 2019)
Mr Brian Partridge	(appointed November 2017)
The Right Revd Ian Paton	(appointed March 2019)
Revd Tim Tunley	(appointed May 2019)
Mr Christopher Williams	(appointed July 2020)

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
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 2020

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 2020. 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 2020 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 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

THE MISSION TO SEAFARERS SCOTLAND LIMITED
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020

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:

**THE MISSION TO SEAFARERS SCOTLAND LIMITED
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020**

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 2020

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 2020

1. Covid 19 Pandemic

The Mission to Seafarers Scotland responded to the pandemic in a controlled and managed fashion.

On 16 March 2020 the Scottish government announced that everyone should avoid all "non-essential" travel and contact with others, and to work from home if possible. Those with symptoms, and their household, were asked to self-isolate. Pregnant women, the over 70s, and

**THE MISSION TO SEAFARERS SCOTLAND LIMITED
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020**

those with certain illnesses were asked to self-isolate for longer. MtSSL response was to stand down all volunteers except for the chaplain and one other who would manage essential visits to ships.

On 20 March schools were told to close, along with pubs, cafes and cinemas and on 23 March, a 'Stay at Home' order was announced which led to more 'non-essential' work to close and limiting movement to stop the transmission of the virus, this would be referred to as the UK lock down. MtSSL immediately closed the seafarers' centre in Grangemouth and all ship visiting ceased unless an emergency call came from a ship. Additionally, the decision was taken to maintain our trustees' meetings but conduct them through the on-line medium of Zoom.

On 20 April we started a Compline service on Zoom. The aim was that seafarers would be able to join us for worship in the evenings. What happened was that various people, not just from the UK, joined for worship though none of whom were seafarers, although seafarers were of course still able to join. The Compline service has however given volunteers who might otherwise feel isolated a place to meet and worship on a regular basis.

On 1 May, in response to a call from the International Chamber of Shipping and International Transport Workers' Federation, ships' horns were sounded in ports around the world to recognise more than 1.6m seafarers – the 'unsung heroes of global trade' during the Covid 19 pandemic and, of course, at every other time too. Shipping in the Firth of Forth and all-around Scotland took part.

On 3 July the five mile travel ban was lifted, self-contained holiday accommodation was able to re-open for business, visits to care homes by one "key visitor" was permitted but meetings had to be outdoors and a 2m distance maintained, young people under 12 did not need to social distance and 12-17 year olds were able to meet in groups of up to 8 people provided social distancing was maintained. Beer gardens and outdoor cafes could open from 6 July and it became compulsory to wear face coverings in shops from 10 July. MtSSL decided that it was the right time to start preparations to reopen the centre. A deep clean was undertaken and the centre underwent a fogging process.

The MtSSL General meeting in September was cancelled due to the restrictions on travel and group sizes. The concert planned for Perth cathedral was also cancelled. All ticket sales were refunded.

By the end of October, the centre was ready to open, but unfortunately still remained closed due to the difficulty of ensuring both social distancing and signing the track and trace computerised login system as the centre was predominantly unstaffed and compliance could not be verified.

Despite this, throughout the period MtSSL has responded to all known needs of seafarers visiting our ports by

- the supply of both goods and phone top-up's,
- telephone chats
- text and WhatsApp
- ship visiting with distancing at gangways when specifically requested.

At all times MtSSL has complied with Port Health, Scottish Government policies and guidelines and UK Government policies and guidelines.

2. Effect on Seafarers

During the year we visited several seafarers in hospital who were there because of accidents. We also attended a vessel where a suicide had taken place not long before. The saddest part of that visit was that the seafarer who jumped off the end of the ship had given so many clues to fellow crew members that if they had the appropriate training, they may have been able to help the young man concerned.

THE MISSION TO SEAFARERS SCOTLAND LIMITED
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020

Many seafarers are over their contract time. The Marine Labour Convention says that a seafarer's contract cannot be longer than twelve months. We have been visiting seafarers who have been on board well over the year. The additional problem for many is that even when they get home, they still must exclude themselves from everyone for up to a month. If the choice is stay on board and earn more money or go home and stay away from all those you love for a month, it is no wonder some choose to stay on board. It is possible to see the bone-weary tiredness in our seafarer's eyes.

There has been an increase in internet meetings with seafarers and we have become personal "Amazon shoppers" for several vessels.

3. The Board

During the year we have seen a considerable progress in the development of the Board of Trustees. The Board welcomed two new trustees Mr Christopher Williams (appointed July 2020) and Miss Erin Burnett (appointed September 2020). The skills, knowledge, and experience that they bring will greatly assist the Board going forward. This now brings the Board up to eight trustees.

It is recognised that the Board still needs to be strengthened and it is considered that a Board of ten would be an ideal number. Therefore, as we go forward, we will be seeking to appoint several individuals to serve as trustee/director.

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:

- a. **Donor Growth:** the number of donors has decreased to 94 (2019: 103). Our vision is still to have more than 1000 supporters
- b. **Sea Sunday Growth:** the number of services has reduced to 16 services (2019: 34). With the appointment of a bookings coordinator, we had hoped to see some growth in 2020 and in fact we had over 40 booked but due to Covid 19 many had to be cancelled.
- c. **Financial Donation Growth:** general donations and gift aid have increased to £11,473 from £10,959 in 2019.
- d. **Change in average value of donations:** The average gift in 2020 has increased slightly to £144.42 (2019: £141.47)
- e. **Online Gift Percentage:** £1,752 (12.9%) has been donated online via the website compared to £1,198.46 (8.22%) in 2019, a substantial increase.
- f. **Ship visits:** the number of ships visited during 2020 was 353 (2019: 775)
- g. **Talks:** the number of talks given (excluding Sea Sundays) was 6 (2019: 7)
- h. **Volunteers:** the number of volunteers (ship visitors only) was 19 (2019: 19)
- i. **Centre visitors:** Grangemouth Centre attendees: 822 (2019: 2,627)

5. Fund Raising

Our normal fund-raising activities (Sea Sundays, talks to various groups etc.) were greatly reduced this year and when we were able to undertake a limited number from September, the attendances were limited due to social distancing requirements. Unfortunately, all fundraising concerts and events for the year had to be cancelled. We did however give a short taster online from Vox Coelestis who we hope will be able to reinstate the concert in 2021. The trustees would like to record their thanks to them for the work involved in putting together their video event for us.

**THE MISSION TO SEAFARERS SCOTLAND LIMITED
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020**

We continued with our campaign of "R U 1 in a 1000" throughout 2020 but with limited success due to lack of social events which will now become our main drive in 2021 to grow the awareness of the work of MtSSL and to continue our drive to be fully self-funding in Scotland.

6. Website

We continued to maintain the website with current information. During 2020 we had three website crashes all of which were rectified within 24 hours.

7. Ship visiting

Up until 23 March ship visiting took place as normal with the chaplain and our volunteers. Since then only the chaplain and the chairman covered emergency calls for the ships. Whilst last year we visited an average of 60 ships a month, 2020 visits reduced dramatically to 30 physical visits a month. Outlined below is a brief review of the main ports that we covered:

7.1 Grangemouth Docks

The Ineos side of Grangemouth was closed to all visitors for a period of over six months and crews were not allowed ashore. The container and cargo side of operations remained open to us but only for emergency calls and subject to the ship's captain authorisation, by November we were able to access all ships. The centre however remains closed

7.2 Rosyth Docks

Whilst Rosyth terminal remained open to us the only visits were to the Fred Olsen vessels whilst awaiting redeployment.

7.3 Leith Docks

Very few ships were in dock and we had sporadic access to them

7.4 South Queensferry Anchorage

No vessels came into the anchorage. We were unable to make any use of the temporary centre in the Hawes Inn

7.5 Braefoot Bay Terminal

The terminal remained closed to us from the beginning of lockdown and still is closed to us.

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

There were no cruise ships this year and so we had no visits

7.7 Electronic "Visits"

This was our largest area of work where we responded on a 24/7 basis to Messenger requests for support. Support took the form of shopping, pastoral care and supplying phone top ups

8. Grangemouth centre

The centre closed on 23 March. The average attendance of 16 seafarers (2019: 58) a week throughout the year became meaningless, however up until 23 March the numbers remained consistent with the previous year. The centre is the flagship for Scotland and whilst inside the docks and their security parameter, we are always happy to show anyone around who is interested. One of the notable things about 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 up to 23 March. Seafarers have still come to the centre to get Wi-Fi access which they are still able to utilise albeit from outside the centre.

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

THE MISSION TO SEAFARERS SCOTLAND LIMITED
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020

service has been extremely useful for seafarers. This year we supplied 278 taxi journeys (2019: 750) transporting 608 seafarers (2019: 1,204).

10. Volunteers

Our chaplain and the Board want to take this chance to say a huge thank you to all our volunteers old and new for sticking with us throughout the year. It was fully recognised that there was no cruise ship visiting and for the majority no oil, gas, or container ship visiting. It is hoped that 2021 will see a return to some form of normality and that we shall be able to utilise the skills and willingness of our volunteers in the docks and the centre.

11. Knitters

An incredibly special thanks to all those who knit for MtSSL. We received over 10,000 knitted items during this year. This represents in the order of 30,000 hours and £8,000 of materials. Thank you. This year we were unable to distribute them all, but they will be all utilised in 2021

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.

In conclusion the Board would like to say thank you to our chaplain for what has been a very difficult year including a period of furlough, home working, recovery from an operation along with the increased level of WhatsApp communication. 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, churches holding Sea Sundays and the anonymous who do not wish to be named but have donated funding to us.

We would also like to record our sincere thanks for the Government grant received through Falkirk District Council to support us financially through the pandemic.

Financial review

The Statement of Financial Activities on page 16 shows a net operating gain of £814 (2019: gain £27,031). Income decreased overall to £110,249 (2019: £155,449) mainly due to reduced Sea Sunday activity, no legacies received (2019: legacies £24,541) and reduced sales to seafarers of £22,748 (2019: £39,794) due to the impact of the Covid 19 pandemic. Income from trusts and grants increased to £15,250 (2019: £10,375) and included a £10,000 grant from Falkirk District Council, as mentioned above.

Total expenditure in 2021 decreased to £109,435 (2019: £128,418). 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 £25,678 (2019: £37,445) with a loss of £3,200 (2018: surplus £2,349). The cost of raising funds £4,076 (2019: £3,494), which included the purchase of marketing goods, represents 3.7% (2019: 2.7%) of total expenditure and will help to drive the campaign to raise awareness of the work of MtSSL in 2021.

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 £57,699 (2019: £62,847) in voluntary income. During the year the MtSSL made a £15,000 (2019: £15,000) 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 and totalled £17,000 (2019: £19,000).

The trustees are content with the 2020 outturn and are confident that events in 2021 and beyond will build on the foundations laid since incorporation.

THE MISSION TO SEAFARERS SCOTLAND LIMITED
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020

Reserves

Total reserves, which are all unrestricted, currently stand at £131,432 (2019: £130,618 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 in the order of £130,000 when operations are not curtailed by the impact of Covid 19. By maintaining this level of reserves the work of MtSSL in Scotland will be protected even during adverse times. Currently, total reserves are £1,432 above (2019: £1,618 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 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.

Currently the most significant risks revolve around the Covid 19 pandemic. These are reviewed on a regular basis and immediately if any of our circumstances change

The next most significant risk (which was the most significant risk last year) 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 2020 (2019: 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 (2019: 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

**THE MISSION TO SEAFARERS SCOTLAND LIMITED
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020**

Future plans

Budget

We have set a break-even budget for 2021 which under the current circumstances we consider reasonable.

Roles of the Trustees

Early in 2021 (carried over from 2020) the Board of Trustees will review the roles of all the trustees and look to identify where the Board needs to be strengthened.

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 maintain and further increase the number to about 25. The additional volunteers would be located in the Dundee area to help with the cruise ship visits there. 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 and we owe a massive thank you to Nigel Allan for all his work in this area.

Ship Visiting

We would normally anticipate undertaking over 700 ship visits a year. Our aim is to return to something like those numbers in 2021. This is of course contingent of many factors.

Sea Sundays and talks

As with ship visiting and talks, we have suffered with the demise of them this year. In 2021 we hope to be able to return to the levels of 2019.

Grangemouth Centre

During 2020 and all subject to Government and Port Health guidelines, we managed to have the centre staffed by volunteers one night a week up until 23 March. (The Centre is normally opened 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.

We have initiated plans for a major refurbishment of the Centre commencing in 2021. It is estimated that this will cost between £40,000 and £50,000. A grant application has been approved by MNWB for funding to facilitate this work.

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. Unfortunately, no visiting took place in 2020 as there were no cruise ships. 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 have set a target of an increase of 20 subscribers which would generate an income stream of up to £2400.

We plan a major rearranged concert in Perth Cathedral sometime in 2021 and we hope to hold 2 other smaller concerts during 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 next financial 2021; thereafter it will be reviewed.

THE MISSION TO SEAFARERS SCOTLAND LIMITED
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020

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.

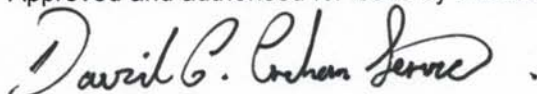
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 7 May 2021 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 2020

Independent Auditor's Report to the Trustees and Members of The Mission to Seafarers Scotland Limited

Opinion

We have audited the financial statements of The Mission to Seafarers Scotland Limited (the 'charitable company') for the year ended 31 December 2020 which comprise of the Statement of Financial Activities, the Charitable Company Balance Sheet, the Cash Flow Statement 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 2020, and of the charity's 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

In auditing the financial statements, we have concluded that the trustees' 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. The trustees are responsible for the other information contained within the annual 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.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF
THE MISSION TO SEAFARERS SCOTLAND LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2020**

Other information continued

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 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 included within the trustees' report has 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 trustees' 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 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's 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.

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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE MISSION TO SEAFARERS SCOTLAND LIMITED FOR THE YEAR ENDED 31 DECEMBER 2020

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. 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. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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 applicable 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 the Charities Act 2011 and SORP 2019, GDPR, employment law, safeguarding and health & safety.

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:

Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, enquiries of management and officers of the Charitable Company and a review of the risk management processes and procedures in place including a review of the risk register maintained by the Charitable Company. We have also reviewed the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission.

Management override: To address the risk of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness. We reviewed systems and procedures to identify potential areas of management override risk and evaluated the business rationale of significant transactions to identify large or unusual transactions. We reviewed key authorisation procedures and decision making processes for any unusual or one-off transactions.

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.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF
THE MISSION TO SEAFARERS SCOTLAND LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 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.



Helena Wilkinson BSc FCA DChA (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

Date: 28 May 2021

THE MISSION TO SEAFARERS SCOTLAND LIMITED
COMPANY NUMBER SC389483
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

(Incorporating an income and expenditure account)

	Notes	Total funds 2020 £	<i>Total funds 2019 £</i>
INCOME:			
Donations and legacies	3	87,251	114,165
Charitable activities			
<i>Provision of services to seafarers</i>		22,748	39,794
Other trading activities		250	1,490
<i>Fundraising events</i>			
TOTAL		110,249	155,449
EXPENDITURE:			
Raising Funds	4	4,076	3,320
<i>Fundraising Activities</i>			
Charitable activities	4		
<i>Provision of services to seafarers</i>		105,359	125,098
TOTAL		109,435	128,418
NET INCOME FOR THE YEAR BEING NET MOVEMENT IN FUNDS		814	27,031
RECONCILIATION OF FUNDS			
Total funds brought forward		130,618	103,587
TOTAL FUNDS CARRIED FORWARD		131,432	130,618

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 2020

	Notes	Total 2020 £ Total	Total 2019 £ Total
FIXED ASSETS			
Tangible assets	7	-	916
CURRENT ASSETS			
Stocks		488	1,473
Debtors	8	458	929
Cash at bank and in hand		<u>130,486</u>	<u>127,300</u>
		131,432	129,702
LIABILITIES			
Creditors falling due within one year		-	-
NET CURRENT ASSETS		131,432	129,702
TOTAL NET ASSETS		<u>131,432</u>	<u>130,618</u>
CHARITY FUNDS			
Unrestricted		131,432	130,618

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 7 May 2021

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 2020

STATEMENT OF CASH FLOWS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Cash flows from operating activities:			
<i>Net cash provided by operating activities</i>	11	3,186	27,256
Change in cash and cash equivalents in the reporting period		3,186	27,256
Cash and cash equivalents at the beginning of the reporting period		127,300	100,044
Cash and cash equivalents at the end of the reporting period		130,486	127,300

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 2020

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 2021, 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 2020

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 2020

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	2020	2019
	total	total
	£	£
General donations and gift aid	11,473	10,959
Sea Sunday donations	2,829	5,443
Trusts and grant donations:		
Falkirk District Council	10,000	-
Inverclyde Bequest Fund	-	1,875
Mrs Jane Allan Award	500	500
Scottish Episcopal Church	-	5,000
Theodore Salveson Memorial Trust	4,000	3,000
The Paristamen CIO	750	-
Legacies	-	24,541
Gift in Kind	57,699	62,847
	87,251	114,165

There was no restricted income in 2020 or 2019.

THE MISSION TO SEAFARERS SCOTLAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

4. ANALYSIS OF EXPENDITURE

	Direct costs £	Support costs £	Total 2020 £	<i>Direct costs £</i>	<i>Support costs £</i>	<i>Total 2019 £</i>
<u>Raising Funds</u>						
Fund raising costs and marketing goods	3,841	235	4,076	3,320	174	3,494
Total Raising funds	3,841	235	4,076	3,320	174	3,494
<u>Charitable activities</u>						
Ship visiting, ministry and services to seafarers	70,000	4,294	74,294	74,925	3,936	78,861
Phonecards and goods for seafarers	24,194	1,484	25,678	35,576	1,869	37,445
Running costs of the Grangemouth and Queensferry centre	4,262	262	4,524	6,984	367	7,351
Volunteer, general and marketing costs	813	50	863	1,204	63	1,267
Total Charitable activities	99,269	6,090	105,359	118,689	6,235	124,924
Total expenditure	103,110	6,325	109,435	122,009	6,409	128,418

Support costs

	Charitable activities £	2020 Total £	<i>Charitable activities £</i>	<i>2019 Total £</i>
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	3,325	3,325	3,409	3,409
Total	6,325	6,325	6,409	6,409

Support costs have been charged to Fundraising and Charitable costs in proportion to the direct costs incurred. All support costs in 2020 and 2019 were unrestricted.

There was no Restricted expenditure in 2020 (2019: nil).

Total auditor's remuneration included in governance costs amounted to £1,500 (2019: £1,500). Depreciation costs total £916 (2019: 917).

THE MISSION TO SEAFARERS SCOTLAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

5. AVERAGE NUMBER OF EMPLOYEES

In 2020 there were no directly employed employees (2019: none). In 2020 there was one (2019: 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

Although permitted under the Articles of Association, no trustee (2019: one) received remuneration during the current year under the authority of a written agreement with trustees. In 2019 Jennifer Rae received £88 for providing secretarial services at Board meetings to MtSSL. There were no other payments to trustees outstanding at the year end.

During the year £633 (2019: £2,034) of expenses were reimbursed to two trustees (2019: three) for travel to attend meetings and to reimburse them for operational expenditure incurred on behalf of MtSSL.

7. TANGIBLE FIXED ASSETS

	Fixtures & Equipment £	2020 Total £
Cost:		
At 1 January 2020	2,750	2,750
Additions	-	-
At 31 December 2020	2,750	2,750
Depreciation:		
At 1 January 2020	1,834	1,834
Provided during the year	916	916
At 31 December 2020	2,750	2,750
Net book value:		
At 31 December 2020	-	-
<i>At 31 December 2019</i>	<i>916</i>	<i>916</i>

8. DEBTORS

	2020 £	2019 £
The Mission to Seafarers	171	552
Other debtors	287	377
	458	929

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 2020

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**

	2020 £	2019 £
Net income for the reporting period (as per the Statement of Financial Activities)	814	27,031
Adjustments for:		
Depreciation charge	916	917
(Increase)/Decrease in stocks	985	(678)
(Increase)/Decrease in debtors	471	(14)
Net cash provided by operating activities	3,186	27,256

12. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020 £	2019 £
Cash in hand	130,486	127,300
Total cash and cash equivalents	130,486	127,300

13. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN DEBT

	2020 £	2019 £
Net increase (decrease) in cash and cash equivalents in the year	3,186	27,256
Cash flow from (increase)/decrease in debt financing	-	-
Change in net debt resulting from cash flows	3,186	27,256
Movement in net debt in the year		
Net debt at the start of the year	-	-
Net debt at the end of the year	-	-