

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 2022**

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**THE MISSION TO SEAFARERS SCOTLAND LIMITED
TRUSTEES' REPORT (INCORPORATING A DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2022**

The Mission to Seafarers Scotland Limited Trustees' Annual Report (incorporating the directors' report) for the financial year ending 31 December 2022

A charity registered in Scotland, no.SC389483

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

Charity Information

PRESIDENT

Her Royal Highness The Princess Royal

CHAIRMAN OF THE BOARD

Mr David Graham-Service

VICE CHAIRMAN OF THE BOARD

Mr Simon Filsell

TREASURER

Mr David Graham-Service

MEMBERS OF THE BOARD (THE TRUSTEES)

Miss Erin Burnett

Mr Simon Filsell

Mrs Rona Finlayson

Mr David Graham-Service

Mr Jeremy Hawkings (appointed 12 January 2023)

Mr John Laird

Mr Brian Partridge

The Right Revd Ian Paton

Mr Fraser Scott

Revd Tim Tunley

Mr Christopher Williams

COMPANY SECRETARY

Mrs Eileen Reilly

REGISTERED OFFICE

109 Avalon Gardens

Linlithgow, EH49 7PL

SOLICITORS

Anderson Strathearn LLP

1 Rutland Court

Edinburgh, EH3 8EY

AUDITORS

Price Bailey

3rd Floor,

24 Old Bond St,

Mayfair,

London

W1S 4AP

BANKERS

Bank of Scotland, PO Box 1000, BX21LB

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 2022. 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.

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The Charity's organisation – Trustees

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

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

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

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

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

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

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

The Charity's organisation – management team and staff

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

The parent body The Mission to Seafarers has a world-wide chaplaincy presence in more than 200 ports. Working with staff and volunteers, the chaplains are the primary means of delivering care to seafarers around the globe. Chaplains are funded either locally or through grants from The Mission to Seafarers or work as honorary chaplains on a voluntary basis. The Mission to Seafarers provides funding for around 30 chaplains who are managed by the Secretary General of The Mission to Seafarers and by Regional Directors located around the world including 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 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:

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

The main role of the volunteers is to:

- Support the seafarers when they are in port through talking 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.
- Identify any spiritual needs and refer those to the chaplain.
- Signpost them to the shops and local community.
- Take them, when possible, on day trips in order that they can spend some time off the vessel
- Operate within the Grangemouth centre and South Queensferry drop in centre

The Charity's objectives and activities for the public benefit

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

What difference does MtSSL make?

MtSSL continues to expand its facility of providing both 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 1.5 million merchant seafarers of all ranks, nationalities and beliefs. Seafarers face many challenges which the Charity seeks to address in a manner consistent with Christian principles and the received practice of the Anglican Communion. These challenges include:

- Life at sea is often lonely. Crews are much smaller than they used to be which, combined with long tours of duty, can lead to tensions on board and the craving to talk to someone other than another crew member.
- Life at sea is often difficult and dangerous with long anti-social hours and the risk of shipwreck 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 9 months and may be as long as 18 months.
- Seafarers often do not speak the language of the country in the ports they visit. This can make them feel isolated and vulnerable.
- When seafarers arrive in port their free time may be short and at unsocial hours.

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

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

Pastoral Care

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

Hospitality

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

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

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

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

Spiritual Support and Guidance

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

Advocacy services

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

Public benefit

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

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The Charity's work in Scotland in 2022

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 2022

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

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

1. Covid 19 Pandemic

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

2. Effect on Seafarers

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

There was a lot of concern amongst the Ukrainian seafarers about returning home to be conscripted. Work with the seafaring charities ITF and the Ukrainian government means that seafarers are exempt from conscription.

In the early part of the year, we visited ships that have not been allowing shore leave. Every ship we have visited in the last few months has allowed crew ashore. We are not seeing the numbers of tired and frustrated crew members we were seeing last year.

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

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

3. The Board

During the year the Board has meet in person, and for those not able to attend in person by a Zoom Video link. No new Trustees were appointed, and no resignations were received.

Having achieved the objective of increasing the Board to 10 Trustees in 2021, attention was focused on developing the work of MtSSL through the individual skills of each member. The roles and responsibilities were reviewed and a short to medium-term development process was commenced. These would see three groups of Trustees concentrate on operational, financial and communication matters, with each reporting back to the full Board.

4. KPI's:

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

- a. **Donor Growth:** the number of donors has increased to 145 (2021: 130). Our vision is still to have more than 1000 supporters
- b. **Sea Sunday Growth:** the number of services has increased to 52 services (2021: 41).

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- c. **Financial Donation Growth:** general donations, events and gift aid have increased to £24,258 from £22,276 in 2021.
- d. **Change in average value of donations:** The average gift in 2022 has decreased to £148.51 (2021: £170.82)
- e. **Online Gift Percentage:** £1112.71 (5.17%) has been donated online via the website compared to £938.63 (4.23%) in 2021.
- f. **Ship visits:** the number of ships visited during 2022 was 633 (2021: 652). This decrease is primarily due to the Chaplain spending time in Northern Ireland support the work of the mission there and undertaking a charity cycle ride.
- g. **Talks:** the number of talks given (excluding Sea Sundays) was 4 (2021: 3)
- h. **Volunteers:** the number of volunteers (ship visitors only) was 19 (2021: 19)
- i. **Centre visitors:** Grangemouth Centre attendees: 3,731 (2021: 2384)

5. Fund Raising

Sea Sunday services returned to pre-pandemic levels and actually increased to 52, a record number, and the income stream from them increased to £8,753 (2021: £7,166).

In September 2022 the Vox Coelestis choral concert, postponed from 2020, finally went ahead in Perth Cathedral. The choir included two of our Trustees and raised £482 before costs whilst increasing the profile of MtSSL in the Perth area. Further concerts by the choir are planned in other areas of Scotland in the coming years.

Also in September our Chaplain set off on his epic attempt to cover some 1300 kilometres in 14 days following the Rhine on Euro velo route 15. The On Yer Bike, Tim! Campaign raised £2239

6. Website and communications

The website continues to be a key communication tool for more static information, particularly the Seafarers Portal and the provision of conduits for donations and fundraising. The development and use of social media channels has been a key area of attention this year, which has seen significant levels of engagement with our seafarers, supporters and the wider public – including MTS colleagues around the world, several of which comment on our news posts.

We use a number of channels and platforms online to communicate with the public, our supporters and the wider seafaring community.

On Facebook, by the end December 2022 we had just over 2000 followers. The primary characteristic of this audience is that, perhaps unsurprisingly for seafarers, some 86% are male. 50% are aged between 45 and 64 years and by far the greatest number of our followers come from the Philippines - just over 1500 - ahead of the UK with 158 followers. Our most successful Facebook post of the year celebrated the 101st birthday of Charlotte Fabian in October, when our story featuring her dedication as our oldest knitting volunteer reached 1200 individuals.

We also posted occasional images and text on our Twitter and Instagram pages and sent out seasonal newsletters by e-mail. We have 72 'signed-up' newsletter recipients – notably in the USA and Canada as well as the UK - with an 'opening' rate of around 75%.

We continued to maintain our own website with current information and in 2022 used it to channel donations to our Chaplain's charity bike ride along the Rhine and to aid ticket sales for the concert supporting the Mission given by Vox Coelestis in Perth Cathedral.

The Board sees communications as a vital part of its operation, having been a critical tool during the Covid pandemic, and it will continue to invest in this component of its work..

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7. Ship visiting

Ship visiting continues. We have re-established our cruise ship visits and although we were down in numbers on previous years it was very much appreciated by the crews.

An average for the year of around 55 ship visits a month which indicated that we are returning to a pre-covid norm. Forth Ports have been encouraging and supportive of our work over this last year and deserve our thanks. It is not unusual to find Russian and Ukrainian seafarers on the same vessels but from our experience they appear to get on well. Outlined below is a brief review of the main ports that we covered:

7.1 Grangemouth Docks

Visiting at Grangemouth continues. In the later part of the year ship numbers have been very strong. We have not seen a long lull after September as we have experienced in previous years. We are very grateful for all the support the security staff give to us and the work in the port continues visiting the mix of different shipping.

7.2 Rosyth Docks

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

7.3 Leith Docks

We have been to Leith several times over the year, however we have not been involved with cruise ship visits as this is now organised by the Sailors Society.

7.4 South Queensferry Anchorage

We have lost the use of the Hawes Inn since its refurbishment. Inquiries about using one of the Maid of the Forth rooms on the pier is being investigated. We have managed to get gifts and sim cards onto every vessel that was at the anchorage. Part of next year's plan is to go over on the tender to visit every ship. A huge thank you to the Hawes Inn for all the support they have given us in previous years.

7.5 Braefoot Bay Terminal

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

7.6 Houndpoint Terminal

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

7.7 Dundee Dock

We did not undertake any visiting.

7.7 Electronic "Visits"

This remains a significant area of work where we responded 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

Numbers visiting the centre remain strong. We owe a debt of gratitude to the volunteers who go in and look after the centre. Having people in the centre on a regular basis adds to the feeling of something going on. This has a positive effect on the work we do. The fridge magnets advertising the centres face book page have worked well. The face book page gets very many visits. It has been a very positive time for the centre.

9. Taxi service

Our free one-way taxi service in the Grangemouth docks continued throughout the year. This is either to the seafarers' centre or to Asda in Grangemouth town. We have a contract with a local taxi firm and we are very appreciative of their support. The docks are quite spread out and a 24hr taxi service has been extremely useful for seafarers. This year we supplied 321 taxi journeys (2021: 176) transporting 685 seafarers (2021: 378).

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10. Volunteers

Our chaplain and the Board want to take this chance to say a huge thank you to all our volunteers. We need to think about recruiting more volunteers for the 2023 cruise season.

11. Knitters

An incredibly special thanks to all those who knit for MtSSL. The offer of a freepost label to return the items to us was also greatly appreciated. We received over 3,000 knitted items during this year. We actually distributed over 5,500 hats, gloves, scarves and socks eating into the surplus that was unable to be distributed during the pandemic restrictions 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.

13. Training

In addition to the 6 training modules: Lone Worker Safety, Ladder Safety, Risk Assessment, Mental Health Awareness, Health and Safety Essentials and Infection Prevention and Control. The opportunity to attend a training module in suicide awareness was made to all ship and centre volunteers.

All ship visiting and centre visiting volunteers along with the Trustees are being encouraged to complete all modules.

14. Wreath laying

This year we were involved in one wreath laying service for the annual remembrance memorial in November. The service took place in Leith with one of our Trustees laying the wreath on behalf of MtSSL.

We consider this an important part of our work where we represent not only the MtSSL but all seafarers.

15. Grants

During the year we received grants of £1,500 from the Seafarers Charity and £1,000 from Forth ports. Whilst these grants were unrestricted the funds were allocated to the supply of top-ups for the Seafarers. During the year we supplied approximately £3,000 of free top-ups. An additional donation of £330 was received from International Head Office for Ukrainian top-ups which was allocated directly to the top up income. The Baltic Exchange Caledonian Society also donated £4,483 for Ukrainian seafarers at Christmas.

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

Financial review

The Statement of Financial Activities on page 18 shows a net operating gain of £7,176 (2021: gain £3,894). Income decreased overall to £109,151 (2021: £157,602) as £46,076 of grants received in 2021 for the Grangemouth centre refurbishment were not repeated in 2022. However, excluding the Gift in Kind* £47,277 (£2021: £54,771) donations income for 2022 was £43,398, an increase of 32% compared to the 2021 equivalent £32,961 net of Gift in Kind and the refurbishment grant.

Total expenditure in 2022 also decreased to £101,975 (2021: £153,708) as there was no expenditure on the Grangemouth refurbishment (2021: £50,920). Otherwise charitable expenditure decreased to £98,714 (2021: £109,435 excluding the Grangemouth refurbishment) mainly due to reduced expenditure on phone top up and "sim" cards that are sold to seafarers as many were given away free of charge instead. This activity, together with the provision of goods via a vending machine, is not primarily seen as a fundraising activity and the cost of these was £15,144 (2021: £21,129) and MtSSL made a small gain of £611 (2021: gain £2,595).

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*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 £47,277 (2021: £54,771) in voluntary income. During the year the MtSSL made a £27,000 (2021: £20,000) 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 £20,060 (2021: £16,249).

MtSSL reliance on MTS in 2022 was £47,277 (2021: £57,699) from the gift in kind less the income received from Scottish postcodes £20,060 (2021: £16,249) giving a total reliance of £27,217 (2021: £38,552)

The trustees are content with the 2022 outturn and are confident that they will continue to build on the foundations laid since incorporation.

Reserves

Total reserves currently stand at £142,502 (2021: £135,326).

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 £102,000 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 £40,502 above (2021: £5,326 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.

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

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

There is an impending risk in 2023 when the Chair and Treasurer's term of office ends. It would be prudent particularly for the role of Treasurer to find a suitable candidate that can take on that role during the next 6 months. It is however recognised that the Treasurer does not require to be a Board member.

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

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- 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 2022 (2021: 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 (2021: none)
- The MtSSL is aware of the need to protect vulnerable people and other members of the public. We do not approach any individuals unless they invite us to do so either at an event or through their response to our advertising and social media presence. All fundraising activities are overseen by the trustees who ensure that the MtSSL fundraising activities do not include
 - Unreasonable intrusion on a person's privacy
 - Unreasonable persistent approaches for the purpose of soliciting or
 - Placing undue pressure on a person to give money or other property

Future plans

Budget

With an increased contribution to International Head Office of £27,000, we have set a break-even budget for 2023 which under the current circumstances we consider reasonable.

Roles of the Trustees

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

Growth of Volunteers

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

Ship Visiting

We anticipate undertaking over 700 ship visits a year.

Sea Sundays and talks

It is intended to achieve in excess of 40 Sea Sundays and 5 to 10 talks during 2023.

Grangemouth Centre

It is our intention to keep the centre open 24/7 and improve the facility with outside seating areas and have the centre staffed more often.

Visiting cruise ships at anchor.

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

Fundraising activities

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

The major rearranged concert in Perth Cathedral took place in September. Although the funds raised were not at the level hoped for, it served to embed the awareness of MtSSL in the city as a platform for future activities there. One further concert is already planned, and discussions for concerts in 2 more Scottish Episcopal Cathedrals is already underway.

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Taxi Service

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

Contribution to International Head Office

The Board has agreed to contribute to the funding of the role of the MtSSL chaplain by contributing a minimum of £27,000 to The Mission to Seafarers for the next financial 2023; thereafter it will be reviewed.

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Statement of Trustees' Responsibilities

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

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

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

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

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

In so far as the trustees are aware:

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

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

Approved and authorised for issue by the Board on 15 May 2023 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 2022

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

We have audited the financial statements of The Mission to Seafarers Scotland for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities SORP 2019, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE MISSION TO SEAFARERS SCOTLAND LIMITED FOR THE YEAR ENDED 31 DECEMBER 2022

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor responsibilities for the audit of the financial statements

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

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

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

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

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

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

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF
THE MISSION TO SEAFARERS SCOTLAND LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

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

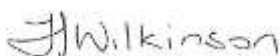
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed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

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

This description forms part of our auditor's report

Use of our report

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



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: 25 May 2023

THE MISSION TO SEAFARERS SCOTLAND LIMITED
COMPANY NUMBER SC389483
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

Notes	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022 £	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	
INCOME:							
Donations	3	86,192	4,483	90,675	87,732	46,076	133,808
Charitable activities							
Provision of services to seafarers		15,755	-	15,755	23,724	-	23,724
Other trading activities		2,721	-	2,721	70	-	70
Fundraising events							
TOTAL		104,668	4,483	109,151	111,526	46,076	157,602
EXPENDITURE:							
Raising Funds	4	3,261	-	3,261	1,089	-	1,089
Fundraising Activities							
Charitable activities	4	98,714	-	98,714	106,543	46,076	152,619
Provision of services to seafarers							
TOTAL		101,975	-	101,975	107,632	46,076	153,708
NET INCOME FOR THE YEAR BEING NET MOVEMENT IN FUNDS		2,693	4,483	7,176	3,894	-	3,894
RECONCILIATION OF FUNDS							
Total funds brought forward		135,326	-	135,326	131,432	-	131,432
TOTAL FUNDS CARRIED FORWARD		138,019	4,483	142,502	135,326	-	135,326

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 15 form part of these financial statements.

THE MISSION TO SEAFARERS SCOTLAND LIMITED
COMPANY NUMBER SC389483
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	Unrestricted funds	Restricted funds	Total 2022 £ Total	Total 2021 £ Total
CURRENT ASSETS					
Stocks		142	-	142	54
Debtors	8	3,386	-	3,386	-
Cash at bank and in hand		134,491	4,483	138,974	135,712
		<u>138,019</u>	<u>4,483</u>	<u>142,502</u>	<u>135,766</u>
LIABILITIES					
Creditors falling due within one year	9	-	-	-	440
NET CURRENT ASSETS		138,019	4,483	142,502	135,326
TOTAL NET ASSETS		<u>138,019</u>	<u>4,483</u>	<u>142,502</u>	<u>135,326</u>
CHARITY FUNDS					
Unrestricted		138,019	-	138,019	135,326
Restricted		-	4,483	4,483	-
		<u>138,019</u>	<u>4,483</u>	<u>142,502</u>	<u>135,326</u>

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 15 May 2023.

Signed on its behalf by:



Chair
Mr David Graham-Service

Notes 1 to 15 form part of these financial statements.

THE MISSION TO SEAFARERS SCOTLAND LIMITED
STATEMENT OF CASHFLOWS
AS AT 31 DECEMBER 2022

STATEMENT OF CASH FLOWS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
<i>Net cash provided by operating activities</i>	12	3,262	5,226
Change in cash and cash equivalents in the reporting period		3,262	5,226
Cash and cash equivalents at the beginning of the reporting period		135,712	130,486
Cash and cash equivalents at the end of the reporting period		138,974	135,712

Notes 1 to 15 form part of these Financial Statements.

THE MISSION TO SEAFARERS SCOTLAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

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

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

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

The functional currency is £ sterling.

2. ACCOUNTING POLICIES

a) Basis of preparation

Statement of Compliance

The Financial Statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 - 2019) and the special provisions of the Companies Act 2006 relating to small companies.

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

b) Going concern

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

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

c) Fund accounting

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

Restricted Funds represent donations for specific purposes. Restricted funds may only be used to fulfil the donor's restriction which must also further the charitable activities of the MtSSL. Transfers to unrestricted funds represent the release for the year of these donations. There were £4,483 (2021: none) restricted funds at the year end.

d) Income

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

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

THE MISSION TO SEAFARERS SCOTLAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

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

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

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

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

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

Trading income is recognised at the point of sale.

e) Expenditure

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

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

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

f) Donated Services

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

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

g) Volunteers

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

h) Debtors

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

i) Cash at bank and in hand

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

j) Creditors

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

THE MISSION TO SEAFARERS SCOTLAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

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

k) Financial instrument

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

l) Taxation

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

m) Fixed assets

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

Fixtures & Equipment - 33.33%

n) Judgements and key sources of estimation uncertainty

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

3. DONATIONS AND LEGACIES

			2022			2021
	Unrestricted	Restricted	total	<i>Unrestricted</i>	<i>Restricted</i>	<i>total</i>
	£	£	£	£	£	£
General donations and gift aid	18,562	4,483	23,045	17,295	-	17,295
Sea Sunday donations	8,753	-	8,753	7,166	-	7,166
Trusts	9,100	-	9,100	-	-	-
Gift in Kind	47,277	-	47,277	54,771	-	54,771
Grants						
The Seafarers Charity	1,500	-	1,500	-	-	-
Forth Ports	1,000	-	1,000	-	-	-
Trusts and grant donations:						
Inverclyde Bequest Fund	-	-	-	1,500	-	1,500
Marsh Trust	-	-	-	500	-	500
Mrs Jane Allan Award	-	-	-	500	-	500
Theodore Salveson Memorial Trust	-	-	-	6,000	-	6,000
Grants for the refurbishment of Grangemouth Centre						
Forth Ports	-	-	-	-	500	500
Merchant Navy Welfare Board	-	-	-	-	40,000	40,000
Stella Maris	-	-	-	-	4,586	4,586
The Seafarers Charity	-	-	-	-	990	990
	86,192	4,483	90,675	87,732	46,076	133,808

THE MISSION TO SEAFARERS SCOTLAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

4. ANALYSIS OF EXPENDITURE

	Direct costs £	Support costs £	Total 2022 £	Direct costs £	Support costs £	Total 2021 £
Raising Funds						
Fund raising costs and marketing goods	3,099	162	3,261	1,054	35	1,089
Total Raising funds	<u>3,099</u>	<u>162</u>	<u>3,261</u>	<u>1,054</u>	<u>35</u>	<u>1,089</u>
Charitable activities						
Ship visiting, ministry and services to seafarers	74,160	3,874	78,034	73,133	2,437	75,570
Phonecards and goods for seafarers	14,392	752	15,144	20,448	681	21,129
Running costs of the Grangemouth and Queensferry centre	3,020	158	3,178	3,393	113	3,506
Refurbishment of the Grangemouth centre	-	-	-	49,278	1,642	50,920
Volunteer, general and marketing costs	<u>2,241</u>	<u>117</u>	<u>2,358</u>	<u>1,446</u>	<u>48</u>	<u>1,494</u>
Total Charitable activities	<u>93,813</u>	<u>4,901</u>	<u>98,714</u>	<u>147,698</u>	<u>4,921</u>	<u>152,619</u>
Total expenditure	<u>96,912</u>	<u>5,063</u>	<u>101,975</u>	<u>148,752</u>	<u>4,956</u>	<u>153,708</u>

Support costs

	Charitable activities £	2022 Total £	Charitable activities £	2021 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	2,063	2,063	1,956	1,956
Total	<u>5,063</u>	<u>5,063</u>	<u>4,956</u>	<u>4,956</u>

Support costs have been charged to Fundraising and Charitable costs in proportion to the direct costs incurred. All support costs in 2022 and 2021 were unrestricted. There was no restricted expenditure (2021: £46,076 restricted expenditure relating to the refurbishment of the Grangemouth centre). Total auditor's remuneration included in governance costs amounted to £1,500 (2021: £1,500). There were no depreciation costs in 2022 (2021: none).

THE MISSION TO SEAFARERS SCOTLAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

5. AVERAGE NUMBER OF EMPLOYEES

In 2022 there were no directly employed employees (2021: none). In 2022 there was one (2021: 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 (2021: none) received remuneration during the current year under the authority of a written agreement with trustees. There were no payments to trustees outstanding at the year end.

During the year £1,057 (2021: £633) of expenses were reimbursed to three trustees (2021: two) for travel to attend meetings and to reimburse them for operational expenditure incurred on behalf of MtSSL.

7. TANGIBLE FIXED ASSETS	Fixtures & Equipment £	2022 Total £
Cost:		
At 1 January 2022	2,750	2,750
Additions	-	-
	<u>2,750</u>	<u>2,750</u>
At 31 December 2022		
Depreciation:		
At 1 January 2022	2,750	2,750
Provided during the year	-	-
	<u>2,750</u>	<u>2,750</u>
At 31 December 2022		
Net book value:		
At 31 December 2022	<u>-</u>	<u>-</u>
<i>At 31 December 2021</i>	<u>-</u>	<u>-</u>
8. DEBTORS	2022	2021
	£	£
The Mission to Seafarers	3,314	-
Other debtors	72	-
	<u>3,386</u>	<u>-</u>
9. CREDITORS	2022	2021
	£	£
The Mission to Seafarers	-	440
	<u>-</u>	<u>440</u>

THE MISSION TO SEAFARERS SCOTLAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

10. 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.

11. ULTIMATE CONTROLLING PARTY

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

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

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	7,176	3,894
Adjustments for:		
Depreciation charge	-	-
(Increase)/Decrease in stocks	(88)	434
(Increase)/Decrease in debtors	(3,386)	458
Increase/(Decrease) in creditors	(440)	440
Net cash provided by operating activities	3,262	5,226

13. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	138,974	135,712
Total cash and cash equivalents	138,974	135,712

14. RECONCILIATION OF CHANGES IN NET DEBT

	At 1 January 2022	Cash flows	Other non- cash changes	At 31 December 2022
	£	£	£	£
Cash at start of year	135,712	3,262	-	138,974
Total	135,712	3,262	-	138,974

15. CONTINGENT LIABILITY

The MtSSL is part of a group VAT registration and therefore is potentially liable for VAT liabilities of its parent. As at 31 December 2022 its charity parent company, The Mission to Seafarers, had a debtor relating to VAT of £427 (2021: liability of £2,818).