INTERNATIONAL CHRISTIAN MARITIME ASSOCIATION

England & Wales · Charity number 1176633

Details

Other names	ICMA
Status	Registered
Legal form	CIO
Registered	2018-01-11
Register	View on the Charity Commission register

Contact

Address	Icma c/o The Missions to Seafarers First Floor 6 Bath Place Rivington Street London
Phone	02072485202
Email	gensec@icma.as
Website	www.icma.as

Activities

Objects: IN ACCORDANCE WITH CHRISTIAN PRINCIPLE, THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:-4.1. THE RELIEF OF SEAFARERS IN NEED BY REASON OF FINANCIAL HARDSHIP, UNEMPLOYMENT, DISABILITY, ILLNESS AND SUCH OTHER SOCIAL OR ECONOMIC DISADVANTAGE; AND4.2. THE PROMOTION OF RELIGIOUS EDUCATION TO SEAFARERS.FOR THE PURPOSE OF THIS CLAUSE, ÔSEAFARERSÖ MEANS THOSE PERSONS WORKING ON MERCHANT, FISHING AND PASSENGER VESSELS AND SHALL INCLUDE ACTIVE, INTENDED AND EX-SEAFARERS AND THEIR FAMILIES AND DEPENDENTS.NOTHING IN THIS CONSTITUTION SHALL AUTHORISE ANY APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 OR SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

Activities: The objects of the charity are the promotion of the spiritual, social and material welfare andreligious education of all seafarers, and the relief of need, hardship or distress among seafarers.The charity is a second and third tier service provider.The charity is a free association of Christian organisations

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working with seafarers worldwide.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

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Geography

- Australia
- Bahrain
- Belgium
- Brazil
- China
- Cyprus
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hong Kong
- India
- Indonesia
- Ireland
- Italy
- Japan
- Malaysia
- Netherlands
- New Zealand
- Northern Ireland
- Norway
- Panama
- Philippines
- Poland
- Romania
- Scotland
- Singapore
- South Africa
- South Korea
- Spain
- Sweden
- Taiwan

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- Thailand
- Ukraine
- United Arab Emirates
- United States
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£221,744	£112,958	-	-
2023-12-31	£150,625	£137,275	-	-
2022-12-31	£137,819	£127,159	-	-
2021-12-31	£161,481	£153,023	-	-
2020-12-31	£181,757	£170,704	-	-

Trustees

Name	Role	Appointed
Marinus Anthonius van Belle		2025-04-21
Rev Mark Stevens Nestlehutt		2020-02-22
Rev Matthias Thomas Robert Ristau		2022-02-08
Rev Paul Martin Rosenblum		2020-06-22
Rev Peter Rouch		2024-09-01
Rev Ritchille Galo Salinas		2026-04-10
Rev Selma Albaek Ravn		2024-05-30
Sara Wall Baade		2020-09-21

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INTERNATIONAL CHRISTIAN MARITIME ASSOCIATION

England & Wales - Charity number 1176633

Accounts

International Christian Maritime Association
Annual Report of the Trustees
And Financial Activities 2024

For 1 January to 31 December 2024

Charity Registered in England & Wales
No. 1176633

Table of Contents

Table of Contents 1
Reference and Administration Details 2
Structure, Governance and Management 3
Achievements and performance 4
Financial review 2024 5
Trustees' Declaration 7
Independent Examiner's Report 8
Statement of Financial Activities and Income and Expenditure Account 9
Balance Sheet 10
Notes to the Financial Statements 11
ICMA Membership Organisations 17

Reference and Administration Details

Registered Office and Mailing Address: ICMA c/o The Mission to Seafarers, First Floor, 6 Bath Place, Rivington Street, London, EC2A 3JE, UNITED KINGDOM **Tel.** (+1) 514 993 6528

List of Trustees of the charity 1 January 2024 to date of this report:

	Trustee name	**Office (if any)**	**Dates acted if not for whole year**	**Name of person (or body) entitled to appoint trustee (if any)**
1	The Rev. Mark Nestlehutt	**Vice-Chair** **Chair**	(Until Sept 6) (From Sept 6)	The Seamen's Church Institute
2	Deacon Paul Rosenblum	**Vice-Chair**	(From Sept 6)	North American Maritime Ministry Association
3	Rev Matthias Ristau	**Secretary** **Treasurer**	(Until Oct 25) (From Aug 2)	Deutsche Seemannsmission eV
4	The Rev. Canon Andrew Wright		(Until Aug 1)	The Mission to Seafarers
5	The Ven. Dr. Peter Rouch	**Secretary**	(From Aug 1) (From Oct 25)	The Mission to Seafarers
6	Sara Baade	**Chair**	(Until Sept 6)	Sailors' Society
7	Hilbert Penninga	**Treasurer**	(Until Aug 2)	Nederlandse Zeevaarendencentrale
8	Rev. Jeffrey Huseby		(Until May 30)	Council of Nordic Seamen's Churches
9	Rev. Selma Ravn		(From May 30)	Council of Nordic Seamen's Churches
10	Rev. Pascal Handschin		(From Aug 2)	Nederlandse Zeevaarendencentrale
11	Vacant			Stella Maris

Independent Examiner: Azets Audit Services, Titanium 1, King's Inch Place, Renfrew, Glasgow, PA4 8WF

ICMA Bankers: HSBC, 28 Borough High St, London SE1 1YB

ICMA General Secretary: Dr. Jason Zuidema

Structure, Governance and Management

Type of governing document: In 2017, the Trustees submitted an application to the Charity Commission for England and Wales to become a Charitable Incorporated Organisation, replacing the previous unincorporated structure. This new status was granted on 11 January 2018.

On 6 September 2024, the Annual General Meeting of the organisation voted to adopt updated changes to the Constitution. These amendments were approved by the UK Charity Commission and published on their website on 4 February 2025.

Governance and Trustee responsibilities are included as items on the regular agenda of the Executive, highlighting advice and guidance from the Charity Commission.

Objects, and Report on Public Benefit

The objects of the charity are the promotion of the spiritual, social and material welfare and religious education of all seafarers, and the relief of need, hardship or distress among seafarers.

The charity is a second and third tier service provider. At the beginning of 2024, the Association had 26 member organisations that serve seafarers, fishers, and their families worldwide (see list on the last page of this report). The charity provides services to those frontline operators who are members of the charity, or who partner with us, and acts in this way for the benefit of seafarers and fishers. The charity achieves its objectives directly and through its members.

The charity is a free association of Christian organisations working with seafarers, fishers and their families worldwide. The Trustees are comprised of those identified in the constitution to meet and agree strategy, policy and planning of the activities of the charity. The Trustees have oversight of the finances and other resources of the charity. Committees established by the Trustees are delegated tasks such as the organising of training for member organisations. Member organisations active in different parts of the world join in regional groupings to provide for collaborative activity, mutual support and sharing of resources for seafarer welfare. ICMA appoints and maintains delegations to the International Maritime Organisation and International Labour Organisation.

In setting out the main activities undertaken by the charity, the Trustees have regard to how its charitable purposes are applied for public benefit. The Trustees comply with their duty to have due regard to the Charity Commission's public benefit guidance when exercising their powers or duties. The direct and indirect benefit to seafarers in need constitutes the primary public benefit. That benefit is achieved by organising the membership for ecumenical relations among managements of faith-based welfare providers; by encouraging ecumenical working in the frontline delivery of services to seafarers and fishers in ports; by progressing partnerships with both international and local service providers operating in the seafarers' welfare sector; and by providing advocacy for the rights and dignity of seafarers and fishers in the industry and in international bodies.

Trustees Governance:

Appointment of Trustees New Trustees are appointed in accordance with the provisions of the Constitution. In 2024, the charity introduced an induction programme to support this process. New Trustees are expected to familiarise themselves with the charity's values, aims, and objectives, as well as

its day-to-day operations. They are also required to understand their statutory responsibilities as Trustees of a charity.

Decisions

Decisions and actions of the Trustees in 2024 resulted in the following changes and developments for effective management:

- Continued partnership agreement with NAMMA for the management of our programs.
- Continued implementation of our Strategic Plan for 2022-2025.
- Updated risk registry.
- Development of a new trustee induction program.
- Updating ICMA Code of Conduct.
- Joining NCVO. Workshop on Trustee responsibilities run by the NCVO.

Achievements and performance

In pursuit of the objects of the charity the following areas of achievement are highlighted for 2024:

- Participation of ICMA General Secretary and diverse ICMA membership in Introduction to Seafarers' Welfare and Maritime Ministry course in Houston, TX, USA in February.
- Organization of ICMA Introduction to Seafarers' Welfare and Maritime Ministry Course in Singapore in May with 20 students from Australia, New Zealand, Singapore, Japan, Philippines, Taiwan and elsewhere.
- Concluded coordination of information globally regarding vaccination of seafarers, including co-publication of a peer-reviewed article in The LANCET Global Health.
- Participation in regular online "Emergency Events" calls organized by International Chamber of Shipping and also the global meeting of the ICS in Montreal, Canada.
- Organized ICMA Trustee meeting, AGM and Seminar in Geneva, Switzerland from Sept 28-20. This meeting was hosted at MSC and featured speakers from a number of ICMA member organizations and partners from MSC, ILO, the Swiss Shipowner's Association and the World Council of Churches.
- ICMA North Europe regional meeting in Stockholm, Sweden in April 2024 and Africa region in Durban, South Africa in August 2024.
- Invited guest at the ITF Congress in Marrakech, Morocco in October 2024.
- Participation by the ICMA delegations at International Maritime Organisation and International Labour Organisation meetings online and in person. Our delegations include Phil Schifflin (SCI), Michele White (Sailors' Society), Ben Bailey (Mission to Seafarers) and Jason Zuidema (ICMA).
- Endorsement of and participation in annual magazine (The MARE Report) of The North American Maritime Ministry Association in September 2024. Several articles specifically highlighted the work of ICMA.
- Promotion of Day of the Seafarer and World Maritime Day initiatives of the IMO.
- Participating in member organisation events and conferences online.

- Research survey on Internet for seafarers – developed bibliography and added comments in various venues.
- Developing digital communication for inclusion and participation including a monthly Email newsletter, regular webinars, and trustee meetings.

Financial review 2024

Financial reporting was reviewed by the Executive Committee with the accountant, with a view to providing regular management accounting and budgeting.

The results for the year show a surplus of £108,786 (2023: surplus of £13,350), representing a surplus of £1,947 (2023: surplus of £13,350) on unrestricted funds and a surplus of £106,839 (2023: surplus of £nil) on restricted funds.

A major focus in 2024 was in-person training and regional meetings. The regional meetings and training all had capacity attendance. We disseminate media from each of these meetings to promote best practices and enhance the worldwide network.

Financial support was received from the TK Foundation, The Seafarers' Charity, and ITF Seafarers' Trust for our meetings.

Dr. Jason Zuidema continued service to ICMA as General Secretary.

Statement on risks

The major risk facing the charity is Financial Risk and the strategies to manage and mitigate them are as follows:

Member Subscriptions**:** That some members may no longer be able financially to pay the voluntary contribution to which they had committed themselves. The Trustees regularly review the level of subscription arrears and has procedures in place to follow up non-payment. Specifically, the Trustees reviewed the subscription structure applicable for 2024 to ensure that the subscriptions were at an affordable level, and it will keep the level of subscriptions under review.

Dependence on several key foundations: That the major grant making bodies, the ITF Seafarers' Trust or the TK Foundation, reduce the grants made for charitable activities (conferences and training). The Trustees active seek funding or in kind support from additional sources for projects currently being planned.

Accounting costs: That the cost of accounting may increase should the provision of different accounting and financial reporting services become necessary. The Trustees regularly review the quality and quantity of accounting services provided to ensure that they are appropriate and cost effective. It also seeks to ensure that applications to grant funders are made on a full cost recovery basis, so that the cost of providing monitoring information is reflected in the amount of funds for which application is being made.

Risk Mitigation: The charity has sufficient unrestricted reserves to fund both operating and charitable expenditures as a result of shortfalls on income on an ongoing basis.

Statement of the Charity's policy on reserves:

The charity aims to accumulate reserves of at least £100,000 in order to manage major risks as noted above. It is aware that the financial climate in recent years has restricted members' ability to bear significant subscription increases. Unrestricted reserves at the year-end were £216,122. Restricted reserves were £106,893.

Details of any funds materially in deficit:

There are no funds materially in deficit.

Plans for the future

- Plans to improve contact and participation through 'regional conferences' and digital communication.
- Organisation of training opportunities for new chaplains,ship visitors, staff, and volunteers.
- Organise seminars on seafarers' welfare alongside Trustee meetings.
- Represent the voice of ICMA at UN bodies and in other relevant institutions.

Trustee Responsibilities:

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Legislation requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Declaration

The Trustees declare that they have approved the Trustees' Report above at their meeting on 9 October 2025.

Signed on behalf of the charity's trustees

Signature Mark Nestlehutt

Full name Mark Nestlehutt

Position Chairman

Date 10/14/2025

Signature 

Full name Matthias Ristau

Position Treasurer

Date 10/15/2025

Independent Examiner's Report

to the Trustees of International Christian Maritime Association

I report on the accounts of the charity for the year ended 31 December 2024, which are set out in this report.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records, comply with accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
    - have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

William Vernall BA CA William Vernall Date 10/15/2025

Azets Audit Services, Titanium 1, Kings Inch Place, Glasgow, PA4 8WF

Statement of Financial Activities and Income and Expenditure Account

For the year ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from					
Membership fees	*2,3*	58,724	-	58,724	57,168
Charitable activities	*4*	4,244	158,303	162,547	93,282
Refunds and reimbursements		473	-	473	175
Investments		-	-	-	-
Total incoming resources		63,441	158,303	221,744	150,625
Expenditure on					
Raising funds		-	-	-	-
Charitable activities	*5*	61,494	51,464	112,958	137,275
Total resources expended		61,494	51,464	112,958	137,275
Net income / expenditure		1,947	106,839	108,786	13,350
Transfers between funds	*6*			-	-
Net movement in funds		1,947	106,839	108,786	13,350
Total funds brought forward at 1 January 2024		214,175	-	214,175	200,825
Total funds carried forward at 31 December 2024		216,122	106,839	322,961	214,175

Balance Sheet

As at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	*9*	-	-
		-	-
Current assets			
Debtors	*10*	15,884	468
Cash at bank and in hand	*11*	316,889	217,144
		332,773	217,612
Creditors			
Amounts falling due within one year	*12*	9,812	3,437
Net current assets		322,961	214,175
Total assets less current liabilities		322,961	214,175
Reserves			
Restricted funds	*13*	106,839	-
Unrestricted funds	*14*	216,122	214,175
		322,961	214,175

These financial statements were approved by the Trustees on 9 October 2025 and signed on their behalf by:

Mark Mestlehuett
Chair

Treasurer

Notes to the Financial Statements

FOR THE YEAR ENDED 31 December 2024

1. ACCOUNTING POLICIES

a) Basis of Preparation

The accounts have been prepared on a going concern basis under the historical cost convention. The financial statements have been prepared 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 Ireland 2015. The principal accounting policies adopted in the preparation of the financial statements are set out below.

b) Incoming Resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred where:

- the donor specifies that the grant or donation must only be used in future periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

c) Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Contractual arrangements are recognised as goods and services are supplied. Grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

- Cost of generating funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with promotion of the objects of the International Christian Maritime Association to society in general, promotion of the objects of the International Christian Maritime Association to the seafaring community, improved pastoral care of seafarers and support of partner organisations.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

e) Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

f) Operating leases

There are no operating leases.

g) Fixed Assets
Assets which, in the opinion of the charity, have a useful life of more than one year are capitalised.
Tangible fixed assets are stated in the Balance Sheet at cost less depreciation.
Depreciation is provided on all fixed assets at rates calculated to write off each asset evenly over its expected three-year useful life on a straight-line basis.

h) Stocks
Stocks are valued at cost.

i) Foreign Currency Transactions
Transactions in foreign currency are recorded at a provisional rate during the year, with an adjustment made at the year end to reflect the actual rate ruling at the balance sheet date.

j) Funds Structure

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity

Restricted funds are funds subject to specific restrictive conditions imposed by donors or through the terms of an appeal.

The costs (if any) of raising and administering such funds are charged against the specific funds. The purpose and use of restricted funds (if any) is set out in the notes to the financial statements.

k) Pension Costs

Contributions to the charity's pension schemes are charged to resources expended as they become payable.

2.	SUBSCRIPTIONS AND DONATIONS		Unrestricted funds	Restricted funds	2024 Total	2023 Total
			£	£	£	£
	Membership Subscriptions (see Note 3)		58,724	-	58,724	57,168
	Donations		-		-	-
	Total		58,724	-	58,724	57,168
		2023	57,168	-		57,168

3.	MEMBERSHIP SUBSCRIPTIONS DUE	2024	2023
		£	£
	Association for Seamen's Mission United Church of Christ (Japan)	500	-
	Bibilia Harbour Mission (Nederduitse Gereformeerde Kerk in Suid-Afrika)	500	-
	Christelike Seemansorganisasie	502	483
	Danske Soemands og Utlanskirker	2,500	2,500
	Deutsche Seemansmission e.V.	7,497	7,271
	Indenlandsk Soemandsmission	2,500	2,500
	Korea International Maritime Mission	-	-
	Seafarers' Christian Friend Society	500	500
	Liverpool Seafarers' Centre	500	500
	Mission to Seafarers	7,500	7,500
	Naval and Military Bible Society	500	500
	Nederlandse Zeemanscentrale	2,434	2,438
	North American Maritime Ministry Association	2,435	2,486
	Seemansmission der Nordkirche	501	485
	PCT Seamen's Fishermen's Service Centre	481	477
	Queen Victoria Seamen's Rest	500	500
	Royal National Mission to Deep Sea Fishermen	500	500
	Sailors' Society	7,500	7,500
	The Seamen's Church Institute	7,502	7,400
	Seamen's Mission of Estonia	494	485
	Sjomannskirken / Norwegian Church Abroad	2,500	2,500
	Sjömanskyrkan i Stockholm	494	486
	Stella Maris	7,404	7,250
	Stichting Pastoraat Werkers Overzee	495	485
	Suomen Merimieskirkko	2,485	2,423
		58,724	57,168

4.	**INCOME FROM CHARITABLE ACTIVITIES**	**Unrestricted funds**	**Restricted funds**	**2024 Total**	**2023 Total**
		£	**£**	**£**	**£**
	Training	4,244		4,244	30,601
	ICMA World Conference		2,998	2,998	
	Ahoy Conference 2023			-	62,681
	Project Income			-	
	ITF Seafarers - 2024 Conferences & Training		51,464	51,464	
	ITF Seafarers - 2025 ICMA World Conference		57,506	57,506	
	ITF Seafarers - 2025 Conferences & Training		46,335	46,335	
	2024	**4,244**	**158,303**	**162,547**	
	2023	***28,239***	***65,043***		***93,282***

5.	**CHARITABLE ACTIVITIES**	**Unrestricted funds**	**Restricted funds**	**2024 Total**	**2023 Total**
		£	**£**	**£**	**£**
	Salaries and pensions (see note below)	33,829	9,791	43,620	54,744
	General Secretary expenses	6,090	5,457	11,547	8,881
	Ahoy Conference 2023			-	40,899
	ICMA Hamburg course			-	19,368
	ICMA Regional training conferences	-	36,216	36,216	
	Insurance	1,544	-	1,544	937
	Stationery and postage		-	-	-
	Computer expenses	696	-	696	696
	Subscriptions paid	1,440	-	1,440	184
	General expenses	2,703	-	2,703	306
	AGM and Trustee expenses	3,415	-	3,415	-
	Accountancy fees	4,420	-	4,420	5,898
	Legal fees	-	-	-	-
	Bank charges	925	-	925	784
	Exchange rate variances	4,842	-	4,842	3,066
	Bad debts	-	-	-	-
	Independent examination	1,590	-	1,590	1,512
	Total expenditure 2024	**61,494**	**51,464**	**112,958**	

2023	***72,232***	***65,043***		***137,275***

Note: The salary and pension figure above relates to the General Secretary, who was considered to be the key management personnel in the year under review.

6. TRANSFERS BETWEEN FUNDS

No transfer has been made from unrestricted funds to restricted funds (2023: transfer of £0).

7. TAXATION

The Association has been accepted as a registered charity by HM Revenue and Customs. Accordingly no liability to taxation arises as all of the income and gains fall within the exemptions from taxation contained in Sections 466 to 493 of the Corporation Tax Act 2010.

8. EMPLOYEES

The average number of employees during the year was 1 (2023 - 1).

No Trustee received reimbursement of travel expenses to Executive Committee meetings (2023 - nil).

9. FIXED ASSETS	**2024**	**2023**
At cost	-	-
Depreciation to date	-	-
Net book value at year end	**-**	**-**

10. DEBTORS	**2024**	**2023**
	£	**£**
Subscriptions due, less provision for bad debts	-	-
Event deposits	14,538	-
Sundry debtors and prepayments	1,346	468
	15,884	**468**

All amounts are due within one year.

11. CASH AT BANK AND IN HAND	**2024**	**2023**

	£	**£**
Bank current accounts	316,889	217,144
Direct business account	-	-
	316,889	**217,144**

12.	**CREDITORS**	**2024**	**2023**
	Amounts falling due within one year	**£**	**£**
	Sundry creditors and accruals	9,812	3,437
		9,812	**3,437**

13. RESTRICTED FUNDS

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	**£**	**£**	**£**	**£**
2025 World Conference attendees		2,998			2,998
ITF Conferences & Training grant for 2024		51,464	51,464		-
ITF Conferences & Training grant for 2025		46,335			46,335
ITF grant - 2025 ICMA World Conference	-	57,506		-	57,506
	-	**158,303**	**51,464**	**-**	**106,839**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total
	£	**£**	**£**
Balance at 31 December 2024 per Statement of Financial Activities			
	216,122	**106,839**	**322,961**
Represented by:			
Net current assets	**216,122**	**106,839**	**322,961**

ICMA Membership Organisations

1. Association for Seafarers' Mission Japan.
2. Biblia Harbour Mission.
3. Christelike Seemansorganisasie.
4. Danske Sømands-og Utlandskirker.
5. Deutsche Seemannsmission e.V.
6. Estonia Seamen's Mission.
7. Indenlandsk Sømandsmission.
8. Korea International Maritime Mission.
9. LIFE International Seafarers Christian Ministries.
10. Liverpool Seafarers' Centre
11. The Mission to Seafarers.
12. Naval and Military Bible Society.
13. North American Maritime Ministry Association.
14. Nederlandse Zeevarendencentrale.
15. PCT Seamen's Fishermen's Service Centre.
16. Queen Victoria Seamen's Rest.
17. Sailors' Society.
18. Seafarers' Christian Friend Society.
19. Seamen's Church Institute.
20. Seemannsmission der Nordkirche.
21. Sjömannskirken / The Norwegian Church Abroad.
22. Stella Maris.
23. Stichting Pastoraat Werkers Overzee.
24. Stockholm Seamen's Mission
25. Suomen Merimieskirkko.
26. The Fishermen's Mission.

INTERNATIONAL CHRISTIAN MARITIME ASSOCIATION

England & Wales - Charity number 1176633

Accounts

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INTERNATIONAL CHRISTIAN MARITIME ASSOCIATION

ANNUAL REPORT OF THE TRUSTEES

AND FINANCIAL ACTIVITIES 2023

For 1 January to 31 December 2023

Charity Registered in England & Wales No 1176633







Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

CONTENTS

PAGE

Reference and Administration 4

Structure, Governance and Management 5

Objects and Report on Public Benefit 5

Trustees' Governance 5

Achievements and Performance 6

Financial Review 7

Plans for the Future 8

Trustees' Declaration 9

Independent Examiner's Report 10

Statement of Financial Activities 11

Balance Sheet 12

Notes to the Accounts 13-17

ICMA MEMBERSHIP ORGANISATIONS
(inside back cover)

Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

"The International Christian Maritime Association is a free association of Christian organisations engaged in welfare work for seafarers who include those working on merchant, fishing and passenger vessels".

.....from the Constitution of The International Christian Maritime Association.

Mailing address – UK

ICMA
c/o Mission to Seafarers
First Floor, 6 Bath Place,
Rivington Street
London, England, EC2A 3JE

Tel - (+1) 5149936528

Website **www.icma.as**

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The International Christian Maritime Association also known as **ICMA**
Charity Registered in England & Wales. **Registration number** 1176633

REFERENCE & ADMINISTRATION DETAILS:

Registered Office: Mission to Seafarers, St. Michael Paternoster Royal, College Hill, London, EC4R 2RL
Principal or Mailing address: ICMA, Mission to Seafarers, St. Michael Paternoster Royal, College Hill, London, EC4R 2RL **Tel.** (+1) 514 993 6528

List of Trustees of the charity 1 January 2023 to date of this report:

	Trustee name	**Office (if any)**	**Dates acted if not for whole year**	**Name of person (or body) entitled to appoint trustee (if any)**
1	Fr Bruno Ciceri		Until 27 January 2023	Stella Maris
2	Fr. Sergio Massironi		From 18 September 2023	Stella Maris
3	The Rev. Mark Nestlehutt	**Vice Chair**		The Seamen's Church Institute
4	Deacon Paul Rosenblum			North American Maritime Ministry Association
5	Rev Matthias Ristau	**Secretary**		Deutsche Seemannsmission eV
6	The Rev. Canon Andrew Wright			The Mission to Seafarers
7	Sara Baade	**Chair**		Sailors' Society
8	Hilbert Penninga	**Treasurer**		Nederlandse Zeevaarendencentrale
9	Rev. Jeffrey Huseby			Council of Nordic Seamen's Churches

Independent Examiner
Milne Craig Chartered Accountants & Tax Advisers
Abercorn House, 79 Renfrew Road, Paisley PA3 4DA

ICMA Bankers: HSBC, 28 Borough High St, London SE1 1YB

ICMA General Secretary: Dr. Jason Zuidema

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Structure, Governance and Management

Type of governing document: The Association was originally formed as an Unincorporated Association governed by Constitution, last amended 1 October 2015. During 2017 the Trustees submitted an application to the Charity Commission in England and Wales to become a Charitable Incorporated Organisation, instead of an unincorporated organisation. The new status was granted on 11 January 2018.

Governance and Trustee responsibilities are included as items on the regular agenda of Executive, highlighting advice and guidance from Charity Commission.

Objects, and Report on Public Benefit

The objects of the charity are the promotion of the spiritual, social and material welfare and religious education of all seafarers, and the relief of need, hardship or distress among seafarers.

The charity is a second and third tier service provider. At the beginning of 2023, the Association had 26 member organisations that serve seafarers worldwide (list inside back cover of report). The charity provides services to those frontline operators who are members of the charity, or who partner with us, and acts in this way for the benefit of seafarers and fishers. The charity achieves its objectives directly and through its members.

The charity is a free association of Christian organisations working with seafarers, fishers and their families worldwide. The Trustees are comprised of those identified in the constitution to meet and agree strategy, policy and planning of the activities of the charity. The Trustees have oversight of the finances and other resources of the charity. Committees established by the Trustees are delegated tasks such as the organising of training for member organisations. Member organisations active in different parts of the world join in regional groupings to provide for collaborative activity, mutual support and sharing of resources for seafarer welfare. ICMA appoints and maintains delegations to the International Maritime Organisation and International Labour Organisation.

In setting out the main activities undertaken by the charity, the Trustees have regard to how its charitable purposes are applied for public benefit. The Trustees comply with their duty to have due regard to the Charity Commission's public benefit guidance when exercising their powers or duties. The direct and indirect benefit to seafarers in need constitutes the primary public benefit. That benefit is achieved by organising the membership for ecumenical relations among managements of faith-based welfare providers; by encouraging ecumenical working in the frontline delivery of services to seafarers and fishers in ports; by progressing partnerships with both international and local service providers operating in the seafarers' welfare sector; and by providing advocacy for the rights and dignity of seafarers and fishers in the industry and in international bodies.

Trustees Governance:

Appointment of Trustees New Trustees are appointed according to the provisions of the Constitution. While no formal induction programme is at present in place, new Trustees are expected to be familiar with the Charity's values, aims and objectives together with its day-to-day operations, and to be aware of their statutory responsibilities as Trustees of a charity.

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Decisions

Decisions and actions of the Executive Committee in 2023 resulted in the following changes and developments for effective management:

- Sustained partnership agreement with NAMMA for the management of our programs.
- Implemented our Strategic Plan for 2022-2025.
- Implemented a risk registry.

Achievements and performance

In pursuit of the objects of the charity the following areas of achievement are highlighted for 2022:

- Participation of ICMA General Secretary and diverse ICMA membership in Introduction to Seafarers' Welfare and Maritime Ministry course in Houston, Texas, USA in February 12-17.
- Organization of ICMA Ahoy! training in Manila, Philippines from February 19-25. This training introduces students to the lives and culture of Filipino seafarers. 52 students participated from a broad range of members.
- Organization of ICMA Introduction to Seafarers' Welfare and Maritime Ministry Course in Hamburg, Germany from November 19-25 with 24 students from the UAE, Finland, Spain, Ecuador, United States, Canada, UK, Wales, Northern Ireland, Netherlands, and Germany.
- Continuing coordination of information globally regarding vaccination of seafarers, including publication of article in The LANCET Global Health.
- Participation in regular online "Emergency Events" calls organized by International Chamber of Shipping.
- Organized ICMA Trustee meeting, AGM and Seminar in Antwerp from Sept 28-20. This meeting was organized in association with local hosts of the ecumenical team in Antwerp Port and featured speakers from a number of ICMA member organizations reflecting on new programs and resources.
- Shared information and best practices for seafarers' welfare at industry and seafarers' welfare conference including CMA Shipping Conference (March in Stamford, USA); Seatrade Cruise Global (March in Ft. Lauderdale, USA); NAMMA conference (August in Seattle, USA); Korea MTS 50th Anniversary (October in Busan, Korea); ISWAN seminar (November in Helsinki, FI).
- Participation by the ICMA delegations at International Maritime Organisation and International Labour Organisation meetings online and in person. Our delegations include Phil Schifflin (SCI), Michele White (Sailors' Society), Ben Bailey (Mission to Seafarers) and Jason Zuidema (ICMA).
- Endorsement of and participation in annual magazine (The MARE Report) of The North American Maritime Ministry Association in August 2023. Several articles specifically highlighted the work of ICMA.
- Promotion of Day of the Seafarer and World Maritime Day initiatives of the IMO.
- Participating in member organisation events and conferences online.
- Research survey on Internet for seafarers – developed bibliography and added comments in various venues.

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- Developing digital communication for inclusion and participation.
  - Monthly E-mail newsletter
  - Webinar activity for ICMA membership
  - Trustee meetings

Financial review 2023

Financial reporting was reviewed by the Executive Committee with the accountant, with a view to providing regular management accounting and budgeting. The review of accounting procedure will also apply in the future to the administration of 'grant funding'.

The results for the year show a surplus of £13,350 (2022: surplus of £10,660), representing a surplus of £13,350 (2022: surplus of £10,660) on unrestricted funds and a surplus of £nil (2022: surplus of £nil) on restricted funds.

A major focus in 2023 was to restart in-person trainings and regional meetings. The Ahoy! training in February and introductory training in November both had capacity attendance. In 2023 concerted efforts were made for multiple regional meetings in 2024. ICMA shares best practices at each of these meetings in person, alongside our continued use of digital tools.

Financial support was received from the TK Foundation, The Seafarers' Charity and ITF Seafarers' Trust for our meetings.

Dr. Jason Zuidema continued service to ICMA as General Secretary.

Statement on risks

The major risk facing the charity is Financial Risk and the strategies to manage and mitigate them are as follows:

Member Subscriptions**:** That some members may no longer be able financially to pay the voluntary contribution to which they had committed themselves. The Trustees regularly review the level of subscription arrears and has procedures in place to follow up non-payment. Specifically, the Trustees reviewed the subscription structure applicable for 2023 to ensure that the subscriptions were at an affordable level, and it will keep the level of subscriptions under review.

Dependence on several key foundations: That the major grant making bodies, the Seafarers' Trust of the International Transport Workers' Federation or the TK Foundation, reduce the grants made for charitable activities (conferences and training). The Trustees are actively seeking funding from additional sources for projects currently being planned.

Accounting costs: That the cost of accounting may increase should the provision of different accounting and financial reporting services become necessary. The Trustees regularly review the quality and quantity of accounting services provided to ensure that they are appropriate and cost effective. It also seeks to ensure that applications to grant funders are made on a full cost recovery basis, so that the cost of providing monitoring information is reflected in the amount of funds for which application is being made.

Risk Mitigation: The charity has sufficient unrestricted reserves to fund both operating and charitable expenditures as a result of shortfalls on income on an ongoing basis.

Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

Statement of the Charity's policy on reserves:

The charity aims to accumulate reserves of at least £50,000 in order to manage major risks as noted above. It is aware that the financial climate in recent years has restricted members' ability to bear subscription increases. Unrestricted reserves at the year-end were £214,175. There were no restricted reserves.

Details of any funds materially in deficit:

There are no funds materially in deficit.

Plans for the future

- Plans to improve contact and participation through 'regional conferences', and digital communication, including monthly email newsletters.
- Organisation of training opportunities for new chaplains and ship visitors.
- Organise seminars on seafarers' welfare alongside Trustee meetings.
- Represent the voice of ICMA at UN bodies and in other relevant institutions.

Trustee Responsibilities:

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Legislation requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

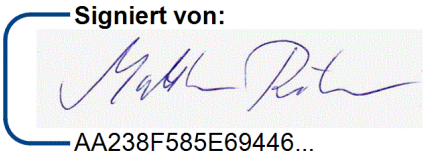
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The International Christian Maritime Association also known as **ICMA**
Charity Registered in England & Wales. **Registration number** 1176633

Trustees' Declaration

The Trustees declare that they have approved the Trustees' Report above at their meeting on 4 September 2024.

Signed on behalf of the charity's trustees

Signature(s) 

Full name(s) Matthias Ristau

Position (eg Secretary, Chair, etc) Treasurer

Date 9/7/2024 2024

Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

The International Christian Maritime Association also known as **ICMA**
Charity Registered in England & Wales. **Registration number** 1176633

Independent Examiner's Report *to the Trustees of International Christian Maritime Association*

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 11 to 17.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records, comply with accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

William Vernall CA
Milne Craig
Abercorn House
79 Renfrew Road
Paisley PA3 4DA

Signed by:
william vernall
A1E97CF456F243A...

Date: 9/9/2024

Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

International Christian Maritime Association

Statement of Financial Activities and Income and Expenditure Account

For the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
Income from					
Membership fees	2,3	57,168	-	57,168	53,136
Charitable activities	4	28,239	65,043	93,282	84,683
Other trading activities		175	-	175	-
Investments		-	-	-	-
Total incoming resources		85,582	65,043	150,625	137,819
Expenditure on					
Raising funds		-	-	-	-
Charitable activities	5	72,232	65,043	137,275	127,159
Total resources expended		72,232	65,043	137,275	127,159
Net income / expenditure		13,350	-	13,350	10,660
Transfers between funds	6			-	-
Net movement in funds		13,350	-	13,350	10,660
Total funds brought forward at 1 January 2023		200,825	-	200,825	190,165
Total funds carried forward at 31 December 2023		214,175	-	214,175	200,825

The notes on pages 13 to 17 form part of these financial statements.

Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

International Christian Maritime Association

Balance Sheet

As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	-	-
		-	-
Current assets			
Debtors	10	468	8,730
Cash at bank and in hand	11	217,144	197,650
		217,612	206,380
Creditors			
Amounts falling due within one year	12	3,437	5,555
Net current assets		214,175	200,825
Total assets less current liabilities		214,175	200,825
Reserves			
Restricted funds	13	-	-
Unrestricted funds	14	214,175	200,825
		214,175	200,825

These financial statements were approved by the Trustees on 4 September 2024 and signed on their behalf by:

DocuSigned by:
Mark Nestlehutt
9F10E73809DC420...
Mark Nestlehutt, Chair

Signiert von:
AA238F585E69446...
Matthias Ristau, Treasurer

The notes on pages 13 to 17 form part of these financial statements.

Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

International Christian Maritime Association
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2023

1. ACCOUNTING POLICIES

a) Basis of Preparation

The accounts have been prepared on a going concern basis under the historical cost convention. The financial statements have been prepared 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 Ireland 2015. The principal accounting policies adopted in the preparation of the financial statements are set out below.

b) Incoming Resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred where:

- the donor specifies that the grant or donation must only be used in future periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

c) Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Contractual arrangements are recognised as goods and services are supplied.
Grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

- Cost of generating funds are those costs incurred in attracting voluntary income.

- Charitable activities include expenditure associated with promotion of the objects of the International Christian Maritime Association to society in general, promotion of the objects of the International Christian Maritime Association to the seafaring community, improved pastoral care of seafarers and support of partner organisations.

- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

e) Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

f) Operating leases

There are no operating leases.

g) Fixed Assets

- Assets which, in the opinion of the charity, have a useful life of more than one year are capitalised.
- Tangible fixed assets are stated in the Balance Sheet at cost less depreciation.
- Depreciation is provided on all fixed assets at rates calculated to write off each asset evenly over its expected three-year useful life on a straight-line basis.

h) Stocks

Stocks are valued at cost.

i) Foreign Currency Transactions

Transactions in foreign currency are recorded at a provisional rate during the year, with an adjustment made at the year end to reflect the actual rate ruling at the balance sheet date.

j) Funds Structure

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity
- Restricted funds are funds subject to specific restrictive conditions imposed by donors or through the terms of an appeal.
- The costs (if any) of raising and administering such funds are charged against the specific funds. The purpose and use of restricted funds (if any) is set out in the notes to the financial statements.

k) Pension Costs

Contributions to the charity's pension schemes are charged to resources expended as they become payable.

Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

2. SUBSCRIPTIONS AND DONATIONS	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Membership Subscriptions - Note 3	57,168	-	57,168	53,136
Donations	-	-	-	-
Total	57,168	-	57,168	53,136
2022	53,136	-		53,136

3. MEMBERSHIP SUBSCRIPTIONS DUE		2023 £	2022 £
Association for Seamen's Mission Japan	*	-	-
Bibilia Harbour Mission	*	-	500
Christelike Seemansorganisasie		483	489
Danske Soemands og Utlanskirker		2,500	2,500
Deutsche Seemansmission e.V.		7,271	7,330
Indenlandsk Soemandsmission		2,500	800
Korea International Maritime Mission	*	-	-
Seafarers' Christian Friend Society		500	500
Life International Ministries (Romania)	*	-	-
Liverpool Seafarers' Centre		500	500
Mission to Seafarers		7,500	7,500
Naval and Military Bible Society		500	500
Nederlandse Zeemanscentrale		2,438	2,443
North American Maritime Ministry Association		2,486	2,467
Seemansmission der Nordkirche		485	489
PCT Seamen's Fishermen's Service Centre		477	450
Queen Victoria Seamen's Rest		500	500
Royal National Mission to Deep Sea Fishermen		500	500
Sailors' Society		7,500	7,500
The Seamen's Church Institute		7,400	4,863
Seamen's Mission of Estonia		485	488
Sjomannskirken / Norwegian Church Abroad		2,500	2,500
Sjömanskyrkan i Stockholm		486	
Stella Maris		7,250	7,385
Stichting Pastoraat Werkers Overzee		485	489
Suomen Merimieskirkko		2,423	2,443
		57,168	53,136

* Note - these organizations could not pay the membership subscription.

Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

4. INCOME FROM CHARITABLE ACTIVITIES	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Training income	5,776	24,825	30,601	-
Ahoy Conference 2023	22,463	40,218	62,681	
Project Income				
ITF Seafarers- internet project				45,000
ITF Seafarers - Christmas Project	-		-	39,683
	28,239	65,043	93,282	84,683
2022	*-*	*84,683*		*84,683*

5. CHARITABLE ACTIVITIES	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Salaries and pensions (see note below)	49,287	5,457	54,744	37,233
General Secretary expenses	8,881	-	8,881	11,601
Ahoy Conference 2023	681	40,218	40,899	
ICMA Hamburg course	-	19,368	19,368	
Project costs -Internet plus Christmas	-	-	-	79,638
Grants repaid - vaccine project	-	-	-	-
Project costs - Christmas project	-	-	-	
Insurance	937	-	937	1,283
Stationery and postage	-	-	-	-
Computer expenses	696	-	696	696
Subscriptions paid	184	-	184	1,050
General expenses	306	-	306	550
AGM and ExComm expenses	-	-	-	-
Accountancy fees	5,898	-	5,898	4,400
Legal fees	-	-	-	-
Bank charges	784	-	784	555
Exchange rate variances	3,066	-	3,066	(11,245)
Bad debts	-	-	-	-
Software depreciation	-	-	-	-
Independent examination	1,512	-	1,512	1,398
Total expenditure	72,232	65,043	137,275	127,159
2022	*42,476*	*84,683*		*127,159*

Note: The salary and pension figure above relates to the General Secretary, who was considered to be the key management personnel in the year under review.

6. TRANSFERS BETWEEN FUNDS

No transfer has been made from unrestricted funds to restricted funds (2022: transfer of £0).

7. TAXATION

The Association has been accepted as a registered charity by HM Revenue and Customs. Accordingly no liability to taxation arises as all of the income and gains fall within the the exemptions from taxation contained in Sections 466 to 493 of the Corporation Tax Act 2010.

8. EMPLOYEES

The average number of employees during the year was 1 (2022 - 1).
No Trustee received reimbursement of travel expenses to Executive Committee meetings (2022 - nil).

Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

9. FIXED ASSETS

	2023	2022
At cost	-	-
Depreciation to date	-	-
Net book value at year end	-	-

10. DEBTORS

	2023 £	2022 £
Subscriptions due, less provision for bad debts	-	-
Grant for Taiwan conference	-	-
Sundry debtors and prepayments	468	8,730
	468	8,730

All amounts are due within one year.

11. CASH AT BANK AND IN HAND

	2023 £	2022 £
Bank current accounts	217,144	197,650
Direct business account	-	-
	217,144	197,650

12. CREDITORS

Amounts falling due within one year	2023 £	2022 £
Income deferred for ITF internet project	-	-
General Secretary travel costs		3,026
Sundry creditors and accruals	3,437	2,529
	3,437	5,555

13. RESTRICTED FUNDS

	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
Seafarers UK Training grant		3,500	3,500		
TK Foundation Ahoy Project grant		3,880	3,880		
ITF Ahoy Project/Training grants	-	57,663	57,663	-	-
	-	65,043	65,043	-	-

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total £
Balance at 31 December 2023 per Statement of Financial Activities	214,175	-	214,175
Represented by:			
Net current assets	214,175	-	214,175

Docusign Envelope ID: 7144CE3E-FAEB-4EF6-98B0-DDA64C39B000

ICMA MEMBERSHIP ORGANISATIONS

Association for Seafarers' Mission Japan.

Biblia Harbour Mission.

Christelike Seemansorganisasie.

Danske Sømands-og Utlandskirker.

Deutsche Seemannsmission e.V.

Estonia Seamen's Mission.

Indenlandsk Sømandsmission.

Korea International Maritime Mission.

LIFE International Seafarers Christian Ministries.

Liverpool Seafarers' Centre

The Mission to Seafarers.

Naval and Military Bible Society.

North American Maritime Ministry Association.

Nederlandse Zeevarendencentrale.

PCT Seamen's Fishermen's Service Centre.

Queen Victoria Seamen's Rest.

Sailors' Society.

Seafarers' Christian Friend Society.

Seamen's Church Institute.

Seemannsmission der Nordkirche.

Sjömannskirken / The Norwegian Church Abroad.

Stella Maris.

Stichting Pastoraat Werkers Overzee.

Stockholm Seamen's Mission

Suomen Merimieskirkko.

The Fishermen's Mission.

INTERNATIONAL CHRISTIAN MARITIME ASSOCIATION

England & Wales - Charity number 1176633

Accounts

INTERNATIONAL CHRISTIAN MARITIME ASSOCIATION

ANNUAL REPORT OF THE TRUSTEES

AND FINANCIAL ACTIVITIES 2022

For 1 January to 31 December 2022

Charity Registered in England & Wales No 1176633



CONTENTS

PAGE

Reference and Administration 4

Structure, Governance and Management 5

Objects and Report on Public Benefit 5

Trustees' Governance 5

Achievements and Performance 6

Financial Review 7

Plans for the Future 8

Trustees' Declaration 9

Independent Examiner's Report 10

Statement of Financial Activities 11

Balance Sheet 12

Notes to the Accounts 13-17

ICMA MEMBERSHIP ORGANISATIONS
(inside back cover)

"The International Christian Maritime Association is a free association of Christian organisations engaged in welfare work for seafarers who include those working on merchant, fishing and passenger vessels".

.....from the Constitution of The International Christian Maritime Association.

Mailing address – UK

ICMA
c/o Mission to Seafarers
First Floor, 6 Bath Place,
Rivington Street
London, England, EC2A 3JE

Tel - (+1) 5149936528

Website **www.icma.as**

The International Christian Maritime Association also known as **ICMA**
Charity Registered in England & Wales. **Registration number** 1176633

REFERENCE & ADMINISTRATION DETAILS:

Registered Office: Mission to Seafarers, St. Michael Paternoster Royal, College Hill, London, EC4R 2RL
Principal or Mailing address: ICMA, Mission to Seafarers, St. Michael Paternoster Royal, College Hill, London, EC4R 2RL **Tel.** (+1) 514 993 6528

List of Trustees of the charity 1 January 2022 to date of this report:

	Trustee name	**Office (if any)**	**Dates acted if not for whole year**	**Name of person (or body) entitled to appoint trustee (if any)**
1	Fr Bruno Ciceri			Stella Maris
2	Rev Christoph Ernst		Until 8 February 2022	Deutsche Seemannsmission eV
3	The Rev. Mark Nestlehutt	**Vice Chair**		The Seamen's Church Institute of New York & New Jersey
4	Deacon Paul Rosenblum			North American maritime Ministry Association
5	Rev Matthias Ristau	**Secretary (from 28 Sept)**	From 8 February 2022	Deutsche Seemannsmission eV
6	The Rev. Canon Andrew Wright	**Chair (until 28 Sept)**		The Mission to Seafarers
7	Sara Baade	**Chair (from 28 Sept)**		Sailors' Society
8	Hilbert Penninga	**Treasurer**		Nederlandse Zeevaarendencentrale
9	Rev. Jeffrey Huseby			Council of Nordic Seamen's Churches in Denmark, Faroe Islands, Finland, Norway and Sweden

Independent Examiner
Milne Craig Chartered Accountants & Tax Advisers
Abercorn House, 79 Renfrew Road, Paisley PA3 4DA

ICMA Bankers: HSBC, 28 Borough High St, London SE1 1YB

ICMA General Secretary: Dr. Jason Zuidema

Structure, Governance and Management

Type of governing document: The Association was originally formed as an Unincorporated Association governed by Constitution, last amended 1 October 2015. During 2017 the Trustees submitted an application to the Charity Commission in England and Wales to become a Charitable Incorporated Organisation, instead of an unincorporated organisation. The new status was granted on 11 January 2018.

Governance and Trustee responsibilities are included as items on the regular agenda of Executive, highlighting advice and guidance from Charity Commission.

Objects, and Report on Public Benefit

The objects of the charity are the promotion of the spiritual, social and material welfare and religious education of all seafarers, and the relief of need, hardship or distress among seafarers.

The charity is a second and third tier service provider. At the beginning of 2022, the Association had 26 member organisations that serve seafarers worldwide (list inside back cover of report). The charity provides services to those frontline operators who are members of the charity, or who partner with us, and acts in this way for the benefit of seafarers and fishers. The charity achieves its objectives directly and through its members.

The charity is a free association of Christian organisations working with seafarers, fishers and their families worldwide. The Trustees are comprised of those identified in the constitution to meet and agree strategy, policy and planning of the activities of the charity. The Trustees have oversight of the finances and other resources of the charity. Committees established by the Trustees are delegated tasks such as the organising of training for member organisations. Member organisations active in different parts of the world join in regional groupings to provide for collaborative activity, mutual support and sharing of resources for seafarer welfare. ICMA appoints and maintains delegations to the International Maritime Organisation and International Labour Organisation.

In setting out the main activities undertaken by the charity, the Trustees have regard to how its charitable purposes are applied for public benefit. The Trustees comply with their duty to have due regard to the Charity Commission's public benefit guidance when exercising their powers or duties. The direct and indirect benefit to seafarers in need constitutes the primary public benefit. That benefit is achieved by organising the membership for ecumenical relations among managements of faith-based welfare providers; by encouraging ecumenical working in the frontline delivery of services to seafarers and fishers in ports; by progressing partnerships with both international and local service providers operating in the seafarers' welfare sector; and by providing advocacy for the rights and dignity of seafarers and fishers in the industry and in international bodies.

Trustees Governance:

Appointment of Trustees New Trustees are appointed according to the provisions of the Constitution. While no formal induction programme is at present in place, new Trustees are expected to be familiar with the Charity's values, aims and objectives together with its day-to-day operations, and to be aware of their statutory responsibilities as Trustees of a charity.

Decisions

Decisions and actions of the Executive Committee in 2022 resulted in the following changes and developments for effective management:

- Sustained partnership agreement with NAMMA for the management of our programs.
- Implemented our Strategic Plan for 2022-2025.
- Implemented a risk registry.

Achievements and performance

In pursuit of the objects of the charity the following areas of achievement are highlighted for 2022:

- Participation of ICMA General Secretary and diverse ICMA membership in Introduction to Seafarers' Welfare and Maritime Ministry course in Houston, Texas, USA in June 5-11, 2022.
- Continuing coordination of information globally regarding vaccination of seafarers.
- Participation in monthly online "Seafarers Vaccination Taskforce" organized by International Chamber of Shipping.
- Participation in meetings to consider impacts of war in Ukraine on seafarers - organized by International Chamber of Shipping; by IMO/ILO; by ISWAN/The Seafarer' Charity to consider emergency grants for seafarers - 25 meetings in 2022.
- Organized prayer for peace online meeting concerning seafarers impacted by the War in Ukraine (February 21 and April 29).
- Organized ICMA Trustee meeting, AGM and Seminar in Rome from Sept 26-29. This meeting was organized in association with local hosts Stella Maris and featured speakers from a number of ICMA member organizations reflecting on new programs that had been developed during the pandemic.
- Shared information and best practices for seafarers' welfare at industry and seafarers' welfare conference including CMA Shipping (March in Stamford, USA); Deutsche Seemannsmission eV world conference (May in Hamburg, Germany); MNWB conference (May in Southampton, UK); NAMMA conference (August in Baltimore, USA); World Maritime Forum (September in New York, USA) FNAAM conference (October in Nantes, France); Stella Maris world congress (October in Glasgow, UK); ISWAN seminar (November in Rotterdam, NL); Crew Connect Global (November in Manila, Philippines).
- Participation by the ICMA delegations at International Maritime Organisation and International Labour Organisation meetings online and in person. In particular, we participated in the IMO-ILO Joint Working group on Seafarer Abandonment which was held in December at the ILO in Geneva, Switzerland.
- Endorsement of and participation in annual magazine (The MARE Report) of The North American Maritime Ministry Association in August 2022.
- Coordination of seafarer happy holidays grant distribution to membership in partnership with ITF Seafarers' Trust in December 2022.
- Promotion of Day of the Seafarer and World Maritime day initiatives of the IMO.
- Participating in member organisation events and conferences online.

- Research survey on Internet for seafarers – developed bibliography and added comments in various venues
- Developing digital communication for inclusion and participation
    - Monthly E-mail newsletter
    - Webinar activity for ICMA membership
    - Trustee meetings

Financial review 2022

Financial reporting was reviewed by the Executive Committee with the accountant, with a view to providing regular management accounting and budgeting. The review of accounting procedure will also apply in the future to the administration of 'grant funding'.

The results for the year show a surplus of £10,660 (2021: surplus of £8,458), representing a surplus of £10,660 (2021: surplus of £10,285) on unrestricted funds and a surplus of £nil (2021: surplus of £nil) on restricted funds.

A major focus at the beginning of 2022 continued to be the impacts on seafarers of the COVID-19 pandemic, especially the Omicron wave and also continued seafarer vaccination programs. After February, the impacts on seafarers of the War in Ukraine necessitated concerted action. As the year progressed, many associations held their first in-person meetings since before the pandemic began. ICMA was happy to share best practices at each of these meetings in person, alongside our continued use of digital tools.

We received $50,000USD from the ITF Seafarers' Trust to distribute to our membership for Christmas gifts for seafarers in December 2022.

Subscriptions due for the year were paid on time.

Dr. Jason Zuidema continued service to ICMA as General Secretary.

Statement on risks

The major risk facing the charity is Financial Risk and the strategies to manage and mitigate them are as follows:

Member Subscriptions**:** That some members may no longer be able financially to pay the voluntary contribution to which they had committed themselves. The Trustees regularly review the level of subscription arrears and has procedures in place to follow up non-payment. Specifically, the Trustees reviewed the subscription structure applicable for 2022 to ensure that the subscriptions were at an affordable level, and it will keep the level of subscriptions under review.

Dependence on Seafarers' Trust: That the major grant making body, the Seafarers' Trust of the International Transport Workers' Federation, reduces the grants made for charitable activities (conferences and training). The Trustees are actively seeking funding from additional sources for projects currently being planned.

Accounting costs: That the cost of accounting may increase should the provision of different accounting and financial reporting services become necessary. The Trustees regularly review the quality and quantity of accounting services provided to ensure that they are appropriate and cost effective. It also seeks to ensure that applications to grant funders are made on a full cost recovery

basis, so that the cost of providing monitoring information is reflected in the amount of funds for which application is being made.

Risk Mitigation: The charity has sufficient unrestricted reserves to fund both operating and charitable expenditures as a result of shortfalls on income on an ongoing basis.

Statement of the Charity's policy on reserves:

The charity aims to accumulate reserves of at least £50,000 in order to manage major risks as noted above. It is aware that the financial climate in recent years has restricted members' ability to bear subscription increases. Unrestricted reserves at the year-end were £200,825. There were no restricted reserves.

Details of any funds materially in deficit:

There are no funds materially in deficit.

Plans for the future

- Plans to improve contact and participation through 'regional networks', and digital communication, including monthly email newsletters.
- Organisation of training opportunities for new chaplains and ship visitors.
- Organise seminars on seafarers' welfare alongside Trustee meetings.
- Represent the voice of ICMA at UN bodies and in other relevant institutions.

Trustee Responsibilities:

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Legislation requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Declaration

The Trustees declare that they have approved the Trustees' Report above at their meeting on 20 September 2023.

Signed on behalf of the charity's trustees

Signature(s) 

Full name(s) Sara Baade

Position (eg Secretary, Chair, etc) Chair

Date 16 Oct 2023

Independent Examiner's Report *to the Trustees of International Christian Maritime Association*

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 11 to 17.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records, comply with accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

William Vernall

William Vernall CA
Milne Craig
Abercorn House
79 Renfrew Road
Paisley PA3 4DA

Date: 19/10/23

International Christian Maritime Association

Statement of Financial Activities and Income and Expenditure Account

For the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Income from					
Membership fees	2,3	53,136	-	53,136	54,300
Charitable activities	4	-	84,683	84,683	107,181
Other trading activities		-	-	-	-
Investments		-	-	-	-
Total incoming resources		53,136	84,683	137,819	161,481
Expenditure on					
Raising funds		-	-	-	-
Charitable activities	5	42,476	84,683	127,159	153,023
Total resources expended		42,476	84,683	127,159	153,023
Net income / expenditure		10,660	-	10,660	8,458
Transfers between funds	6			-	-
Net movement in funds		10,660	-	10,660	8,458
Total funds brought forward at 1 January 2022		190,165	-	190,165	181,707
Total funds carried forward at 31 December 2022		200,825	-	200,825	190,165

The notes on pages 13 to 17 form part of these financial statements.

International Christian Maritime Association

Balance Sheet

As at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	-	-
		-	-
Current assets			
Debtors	10	8,730	9,058
Cash at bank and in hand	11	197,650	229,438
		206,380	238,496
Creditors			
Amounts falling due within one year	12	5,555	48,331
Net current assets		200,825	190,165
Total assets less current liabilities		200,825	190,165
Reserves			
Restricted funds	13	-	-
Unrestricted funds	14	200,825	190,165
		200,825	190,165

These financial statements were approved by the Trustees on 20/09/2023 and signed on their behalf by:

Sara Baade, Chair

Hilbert Penninga, Treasurer

The notes on pages 13 to 17 form part of these financial statements.

International Christian Maritime Association
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022

1. ACCOUNTING POLICIES

a) Basis of Preparation

The accounts have been prepared on a going concern basis under the historical cost convention. The financial statements have been prepared 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 Ireland 2015. The principal accounting policies adopted in the preparation of the financial statements are set out below.

b) Incoming Resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred where:

- the donor specifies that the grant or donation must only be used in future periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

c) Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Contractual arrangements are recognised as goods and services are supplied.
Grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

- Cost of generating funds are those costs incurred in attracting voluntary income.

- Charitable activities include expenditure associated with promotion of the objects of the International Christian Maritime Association to society in general, promotion of the objects of the International Christian Maritime Association to the seafaring community, improved pastoral care of seafarers and support of partner organisations.

- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

e) Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

f) Operating leases

There are no operating leases.

g) Fixed Assets

- Assets which, in the opinion of the charity, have a useful life of more than one year are capitalised.
- Tangible fixed assets are stated in the Balance Sheet at cost less depreciation.
- Depreciation is provided on all fixed assets at rates calculated to write off each asset evenly over its expected three year useful life on a straight line basis.

h) Stocks

Stocks are valued at cost.

i) Foreign Currency Transactions

Transactions in foreign currency are recorded at a provisional rate during the year, with an adjustment made at the year end to reflect the actual rate ruling at the balance sheet date.

j) Funds Structure

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity
- Restricted funds are funds subject to specific restrictive conditions imposed by donors or through the terms of an appeal.
- The costs (if any) of raising and administering such funds are charged against the specific funds. The purpose and use of restricted funds (if any) is set out in the notes to the financial statements.

k) Pension Costs

Contributions to the charity's pension schemes are charged to resources expended as they become payable.

2. SUBSCRIPTIONS AND DONATIONS

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Membership Subscriptions - Note 3	53,136	-	53,136	54,800
Donations	-	-	-	-
Total	53,136	-	53,136	54,800
2021	54,800	-		54,800

3. MEMBERSHIP SUBSCRIPTIONS DUE

		2022 £	2021 £
Apostolatus Maris		7,385	7,500
Association for Seamen's Mission Japan		-	-
Bibilia Harbour Mission		500	500
Christelike Seemansorganisasie		489	500
Danske Soemands og Utlanskirker		2,500	2,500
Deutsche Seemansmission e. V.		7,330	7,500
Indenlandsk Soemandsmission		800	800
Indonesian Ministry to Seafarers	*	-	-
Korea International Maritime Mission	*	-	-
Seamen's Christian Friend Society		500	500
Life International Ministries (Romania)	*	-	-
Mersey Mission to Seafarers		500	500
Mission to Seafarers		7,500	7,500
Nederlandse Zeemanscentrale		2,443	2,500
North America Maritime Ministry Association		2,467	2,500
Seemansmission der Nordkirche (Nordelbien)		489	500
PCT Seamen's Fishermen's Service Centre		450	500
Queen Victoria Seamen's Rest		500	500
Royal National Mission to Deep Sea Fishermen		500	500
Sailors' Society		7,500	7,500
Seamen's Church Institute of New York		4,863	5,000
Seamen's Mission of Estonia		488	500
Sjomannskirken / Norwegian Church Abroad	*	2,500	2,500
Sjomannskyrkan i Sverige		-	500
Stichting Pastoraat Werkers Overzee		489	500
Suomen Merimieskirkko		2,443	2,500
Naval and Military Bible Society		500	500
		53,136	54,300

* Note - these organizations were not operational during the year.

4. INCOME FROM CHARITABLE ACTIVITIES	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Training income	-	-	-	2,770
Project income				
ITF Seafarers - internet project	-	45,000	45,000	47,600
ITF Seafarers - Christmas Project	-	39,683	39,683	56,811
	-	84,683	84,683	107,181
2021	*2,770*	*104,411*		*107,181*

5. CHARITABLE ACTIVITIES	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Salaries and pensions (see note below)	23,027	14,206	37,233	34,952
General Secretary expenses	11,601	-	11,601	1,069
Project costs - internet project plus Rome bursaries	-	42,521	42,521	19,176
Grants repaid - vaccine project	-	-	-	28,692
Project costs - Christmas project	-	37,117	37,117	58,370
Insurance	1,283	-	1,283	1,202
Stationery and postage	-	-	-	-
Computer expenses	696	-	696	756
Subscriptions paid	1,050	-	1,050	1,050
General expenses	550	-	550	91
AGM and ExComm expenses	-	-	-	414
Accountancy fees	4,400	-	4,400	4,400
Legal fees	-	-	-	-
Bank charges	555	-	555	623
Exchange rate variances	(2,084)	(9,161)	(11,245)	974
Bad debts	-	-	-	-
Software depreciation	-	-	-	-
Independent examination	1,398	-	1,398	1,254
Total expenditure	42,476	84,683	127,159	153,023
2021	*46,785*	*106,238*		*153,023*

Note: The salary and pension figure above relates to the General Secretary, who was considered to be the key management personnel in the year under review.

6. TRANSFERS BETWEEN FUNDS

No transfer has been made from unrestricted funds to restricted funds (2021: transfer of £1,827).

7. TAXATION

The Association has been accepted as a registered charity by HM Revenue and Customs. Accordingly no liability to taxation arises as all of the income and gains fall within the the exemptions from taxation contained in Sections 466 to 493 of the Corporation Tax Act 2010.

8. EMPLOYEES

The average number of employees during the year was 1 (2021 - 1).

No Trustee received reimbursement of travel expenses to Executive Committee meetings (2021 - nil).

9. FIXED ASSETS

	2022	2021
At cost	-	-
Depreciation to date	-	-
Net book value at year end	-	-

10. DEBTORS

	2022 £	2021 £
Subscriptions due, less provision for bad debts	-	-
Grant for Taiwan conference	-	-
Sundry debtors and prepayments	8,730	9,058
	8,730	9,058

All amounts are due within one year.

11. CASH AT BANK AND IN HAND

	2022 £	2021 £
Bank current accounts	197,650	229,438
Direct business account	-	-
	197,650	229,438

12. CREDITORS

Amounts falling due within one year

	2022 £	2021 £
Income deferred for ITF internet project	-	45,000
General Secretary travel costs	3,026	1,078
Sundry creditors and accruals	2,529	2,253
	5,555	48,331

13. RESTRICTED FUNDS

	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
ITF Project Funds	-	84,683	84,683	-	-
	-	84,683	84,683	-	-

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total £
Balance at 31 December 2022 per Statement of Financial Activities	200,825	-	200,825
Represented by:			
Net current assets	200,825	-	200,825

ICMA MEMBERSHIP ORGANISATIONS

Association for Seafarers' Mission Japan.

Biblia Harbour Mission.

Christelike Seemansorganisasie.

Danske Sømands-og Utlandskirker.

Deutsche Seemannsmission e.V.

Estonia Seamen's Mission.

Indenlandsk Sømandsmission.

Korea International Maritime Mission.

LIFE International Seafarers Christian Ministries.

Liverpool Seafarers' Centre

The Mission to Seafarers.

Naval and Military Bible Society.

North American Maritime Ministry Association.

Nederlandse Zeevarendencentrale.

PCT Seamen's Fishermen's Service Centre Taiwan.

Queen Victoria Seamen's Rest.

Sailors' Society.

Seamen's Christian Friend Society.

Seamen's Church Institute.

Seemannsmission der Nordkirche.

Sjömannskirken / The Norwegian Church Abroad.

Stella Maris.

Stichting Pastoraat Werkers Overzee.

Stockholm Seamen's Mission

Suomen Merimieskirkko.

The Fishermen's Mission.

INTERNATIONAL CHRISTIAN MARITIME ASSOCIATION

England & Wales - Charity number 1176633

Accounts

INTERNATIONAL CHRISTIAN MARITIME ASSOCIATION

ANNUAL REPORT OF THE TRUSTEES

AND FINANCIAL ACTIVITIES 2021

For 1 January to 31 December 2021

Charity Registered in England & Wales No 1176633



CONTENTS

PAGE

Reference and Administration 4

Structure, Governance and Management 5

Objects and Report on Public Benefit 5

Trustees' Governance 5

Achievements and Performance 6

Financial Review 7

Plans for the Future 8

Trustees' Declaration 9

Independent Examiner's Report 10

Statement of Financial Activities 11

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List of Trustees of the charity 1 January 2021 to date of this report:

	Trustee name	**Office (if any)**	**Dates acted if not for whole year**	**Name of person (or body) entitled to appoint trustee (if any)**
1	Fr Bruno Ciceri			Stella Maris
2	Rev Christoph Ernst			Deutsche Seemannsmission
3	The Rev. Mark Nestlehutt			The Seamen's Church Institute of New York & New Jersey
4	Deacon Paul Rosenblum			North American maritime Ministry Association
5	Capt. Bernt Köning	**Treasurer**	Until November 18, 2021	Nederlandse Zeevaarendencentrale
6	The Rev. Canon Andrew Wright	**Chairman**		The Mission to Seafarers
7	Sara Baade			Sailors' Society
8	Hilbert Penninga	**Treasurer**	From November 18, 2021	Nederlandse Zeevaarendencentrale
9	Rev. Jeffrey Huseby			Council of Nordic Seamen's Churches in Denmark, Faroe Islands, Finland, Norway and Sweden

Independent Examiner
Milne Craig Chartered Accountants & Tax Advisers
Abercorn House, 79 Renfrew Road, Paisley PA3 4DA
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ICMA General Secretary: Dr. Jason Zuidema

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The objects of the charity are the promotion of the spiritual, social and material welfare and religious education of all seafarers, and the relief of need, hardship or distress among seafarers.

The charity is a second and third tier service provider. At the beginning of 2021, the Association had 27 member organisations that serve seafarers worldwide (list inside back cover of report). The charity provides services to those frontline operators who are members of the charity, or who partner with us, and acts in this way for the benefit of seafarers and fishers. The charity achieves its objectives directly and through its members.

The charity is a free association of Christian organisations working with seafarers, fishers' and their families worldwide. The Trustees are comprised of those identified in the constitution to meet and agree strategy, policy and planning of the activities of the charity. The Trustees have oversight of the finances and other resources of the charity. Committees established by the Trustees are delegated tasks such as the organising of training for member organisations. Member organisations active in different parts of the world join in regional groupings to provide for collaborative activity, mutual support and sharing of resources for seafarer welfare. ICMA appoints and maintains delegations to the International Maritime Organisation and International Labour Organisation.

In setting out the main activities undertaken by the charity, the Trustees have regard to how its charitable purposes are applied for public benefit. The Trustees comply with their duty to have due regard to the Charity Commission's public benefit guidance when exercising their powers or duties. The direct and indirect benefit to seafarers in need constitutes the primary public benefit. That benefit is achieved by organising the membership for ecumenical relations among managements of faith-based welfare providers; by encouraging ecumenical working in the frontline delivery of services to seafarers and fishers in ports; by progressing partnerships with both international and local service providers operating in the seafarers' welfare sector; and by providing advocacy for the rights and dignity of seafarers and fishers in the industry and in international bodies.

Trustees Governance:

Appointment of Trustees New Trustees are appointed according to the provisions of the Constitution. While no formal induction programme is at present in place, new Trustees are expected to be familiar with the Charity's values, aims and objectives together with its day-to-day operations, and to be aware of their statutory responsibilities as Trustees of a charity.

Decisions/

Decisions and actions of the Executive Committee in 2021 resulted in the following changes and developments for effective management:

- Renewed partnership agreement with NAMMA for the management of our programs.
- Continued review of our Strategic Plan for 2019-2021.

Achievements and performance

In pursuit of the objects of the charity the following areas of achievement are highlighted for 2021:

- Implementation of a 'Strategic Plan' for the 2019-2021 period for the charity.
- Coordination of information globally regarding vaccination of seafarers.
- Participation of ICMA General Secretary and diverse ICMA membership in Introduction to Seafarers' Welfare and Maritime Ministry online course from 26-31 May.
- Co-organization of with CrewConnect Europe Conference online, 21-22 June.
- Participation in weekly "Seafarers Vaccination Taskforce" organized by International Chamber of Shipping – approximately 45 meetings in 2021.
- Participation in bi-weekly "Corona welfare group" meetings organized by Chamber of Shipping – 15 meetings in 2021.
- Participation by the ICMA delegations at International Maritime Organisation and International Labour Organisation meetings online.
- Reception and dissemination of information from Seafarers Crisis Action Taskforce (SCAT) of IMO/ILO.
- Organization of best practice webinars and regional video conference calls to encourage members during the continuing COVID-19 pandemic crisis.
- Making representations as an association to the Port Welfare Partnership project run by ISWAN and the Merchant Navy Welfare Board.
- Support for Neptune Declaration on Seafarers' Well-Being and Crew Change.
- Partnering with NAMMA and MNWB on creation of ISPS best practice course on the maretraining.com platform.
- Endorsement of and participation in annual magazine (The MARE Report) of The North American Maritime Ministry Association in August 2021.
- Coordination of seafarer happy holidays grant distribution to membership in partnership with ITF Seafarers' Trust.
- Continuing promotion of advocacy for fishers and issues affecting fishers and their families, especially related to online seminar with membership Nov 29.
- Promotion of Day of the Seafarer and World Maritime day initiatives of the IMO.
- Participating in member organisation events and conferences online.
- Successful trustee treasurer handover from Capt. Bernt Koning to Mr. Hilbert Penninga.
- Organization of inter-agency workshop with partner organization in London on 17 November 2021 – 20 different seafarers' welfare agencies represented.
- Developing digital communication for inclusion and participation
    - Monthly E-mail newsletter
    - Webinar activity for ICMA membership
    - Trustee meetings

Financial review 2021

Financial reporting was reviewed by the Executive Committee with the accountant, with a view to providing regular management accounting and budgeting. The review of accounting procedure will also apply in the future to the administration of 'grant funding'.

The results for the year show a surplus of £8,458 (2020: surplus of £11,053), representing a surplus of £8,458 (2020: surplus of £11,053) on unrestricted funds and a surplus of £nil (2020: surplus of £nil) on restricted funds.

The major focus of this year's activities was support for members during the COVID-19 pandemic, especially coordination of information regarding the vaccination of seafarers. This involved especially using digital communication tools, including webinars, video conference calls, chat services and email. Travel was only possible for a limited period in the Fall of 2021. During that time, we organized a trustee meeting in London, UK.

We received $78,400 USD from the ITF Seafarers' Trust to distribute to our membership for Christmas gifts for seafarers.

Following a review of the subscription structure, subscriptions due for the year were paid on time and there were very few subscriptions outstanding at the year end.

Dr. Jason Zuidema continued service to ICMA as General Secretary.

Statement on risks

The major risk facing the charity is Financial Risk and the strategies to manage and mitigate them are as follows:

Member Subscriptions**:** That some members may no longer be able financially to pay the voluntary contribution to which they had committed themselves. The Trustees regularly review the level of subscription arrears and has procedures in place to follow up non-payment. Specifically, the Trustees reviewed the subscription structure applicable for 2021 to ensure that the subscriptions were at an affordable level, and it will keep the level of subscriptions under review.

Dependence on Seafarers' Trust: That the major grant making body, the Seafarers' Trust of the International Transport Workers' Federation, reduces the grants made for charitable activities (conferences and training). The Trustees are actively seeking funding from additional sources for projects currently being planned.

Accounting costs: That the cost of accounting may increase should the provision of different accounting and financial reporting services become necessary. The Trustees regularly review the quality and quantity of accounting services provided to ensure that they are appropriate and cost effective. It also seeks to ensure that applications to grant funders are made on a full cost recovery basis, so that the cost of providing monitoring information is reflected in the amount of funds for which application is being made.

Risk Mitigation: The charity has sufficient unrestricted reserves to fund both operating and charitable expenditures as a result of shortfalls on income on an ongoing basis.

Statement of the Charity's policy on reserves:

The charity aims to accumulate reserves of at least £50,000 in order to manage major risks as noted above. It is aware that the financial climate in recent years has restricted members' ability to bear subscription increases. Unrestricted reserves at the year end were £190,165. There were no restricted reserves.

Details of any funds materially in deficit:

There are no funds materially in deficit.

Plans for the future

- Plans to improve contact and participation through 'regional networks', and digital communication, including monthly email newsletters.
- Organisation of training opportunities for new chaplains and ship visitors.
- Organise seminars on seafarers' welfare alongside Trustee meetings.
- Represent the voice of ICMA at UN bodies and in other relevant institutions.

Trustee Responsibilities:

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Legislation requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that year.

In preparing these accounts, the Trustees are required to:

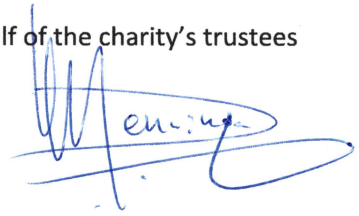
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Declaration

The Trustees declare that they have approved the Trustees' Report above at their meeting on Sept 29 2022.

Signed on behalf of the charity's trustees

Signature(s) 

Full name(s) Hilbert Penninga

Position (eg Secretary, Chair, etc) treasurer

Date Sept 29 2022

The International Christian Maritime Association also known as **ICMA**
Charity Registered in England & Wales. **Registration number** 1176633

Independent Examiner's Report *to the Trustees of International Christian Maritime Association*

I report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 11 to 17.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records, comply with accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

William Vernall

William Vernall CA
Milne Craig
Abercorn House
79 Renfrew Road
Paisley PA3 4DA

Date: 11/10/22

International Christian Maritime Association

Statement of Financial Activities and Income and Expenditure Account

For the year ended 31 December 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
Income from					
Membership fees	2,3	54,300	-	54,300	54,800
Charitable activities	4	2,770	104,411	107,181	126,880
Other trading activities		-	-	-	77
Investments		-	-	-	-
Total incoming resources		57,070	104,411	161,481	181,757
Expenditure on					
Raising funds		-	-	-	-
Charitable activities	5	46,785	106,238	153,023	170,704
Total resources expended		46,785	106,238	153,023	170,704
Net income / expenditure		10,285	(1,827)	8,458	11,053
Transfers between funds	6	(1,827)	1,827	-	-
Net movement in funds		8,458	-	8,458	11,053
Total funds brought forward at 1 January 2021		181,707	-	181,707	170,654
Total funds carried forward at 31 December 2021		190,165	-	190,165	181,707

The notes on pages 13 to 17 form part of these financial statements.

International Christian Maritime Association

Balance Sheet

As at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	-	-
		-	-
Current assets			
Debtors	10	9,058	3,000
Cash at bank and in hand	11	229,438	193,537
		238,496	196,537
Creditors			
Amounts falling due within one year	12	48,331	14,830
Net current assets		190,165	181,707
Total assets less current liabilities		190,165	181,707
Reserves			
Restricted funds	13	-	-
Unrestricted funds	14	190,165	181,707
		190,165	181,707

These financial statements were approved by the Trustees on Sept 29 2022 and signed on their behalf by:

Andrew Wright, Chairman

Hilbert Penninga, Treasurer

The notes on pages 13 to 17 form part of these financial statements.

International Christian Maritime Association
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2021

1. ACCOUNTING POLICIES

a) Basis of Preparation

The accounts have been prepared on a going concern basis under the historical cost convention. The financial statements have been prepared 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 Ireland 2015. The principal accounting policies adopted in the preparation of the financial statements are set out below.

b) Incoming Resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred where:

- the donor specifies that the grant or donation must only be used in future periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

c) Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Contractual arrangements are recognised as goods and services are supplied.
Grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

- Cost of generating funds are those costs incurred in attracting voluntary income.

- Charitable activities include expenditure associated with promotion of the objects of the International Christian Maritime Association to society in general, promotion of the objects of the International Christian Maritime Association to the seafaring community, improved pastoral care of seafarers and support of partner organisations.

- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

e) Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

f) Operating leases

There are no operating leases.

g) Fixed Assets

- Assets which, in the opinion of the charity, have a useful life of more than one year are capitalised.
- Tangible fixed assets are stated in the Balance Sheet at cost less depreciation.
- Depreciation is provided on all fixed assets at rates calculated to write off each asset evenly over its expected three year useful life on a straight line basis.

h) Stocks

Stocks are valued at cost.

i) Foreign Currency Transactions

Transactions in foreign currency are recorded at a provisional rate during the year, with an adjustment made at the year end to reflect the actual rate ruling at the balance sheet date.

j) Funds Structure

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity
- Restricted funds are funds subject to specific restrictive conditions imposed by donors or through the terms of an appeal.
- The costs (if any) of raising and administering such funds are charged against the specific funds. The purpose and use of restricted funds (if any) is set out in the notes to the financial statements.

k) Pension Costs

Contributions to the charity's pension schemes are charged to resources expended as they become payable.

2.	SUBSCRIPTIONS AND DONATIONS	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
	Membership Subscriptions - Note 3	54,300	-	54,300	54,800
	Donations	-	-	-	-
	Total	54,300	-	54,300	54,800
	2020	54,800	-		54,800

3.	MEMBERSHIP SUBSCRIPTIONS DUE		2021 £	2020 £
	Apostolatus Maris		7,500	7,500
	Association for Seamen's Mission Japan		-	500
	Bibilia Harbour Mission		500	500
	Christelike Seemansorganisasie		500	500
	Danske Soemands og Utlanskirker		2,500	2,500
	Deutsche Seemansmission e. V.		7,500	7,500
	Indenlandsk Soemandsmission		800	800
	Indonesian Ministry to Seafarers	*	-	-
	Korea International Maritime Mission	*	-	-
	Seamen's Christian Friend Society		500	500
	Life International Ministries (Romania)	*	-	-
	Mersey Mission to Seafarers		500	500
	Mission to Seafarers		7,500	7,500
	Nederlandse Zeemanscentrale		2,500	2,500
	North America Maritime Ministry Association		2,500	2,500
	Seemansmission der Nordkirche (Nordelbien)		500	500
	PCT Seamen's Fishermen's Service Centre		500	500
	Queen Victoria Seamen's Rest		500	500
	Royal National Mission to Deep Sea Fishermen		500	500
	Sailors' Society		7,500	7,500
	Seamen's Church Institute of New York		5,000	5,000
	Seamen's Mission of Estonia		500	500
	Sjomannskirken / Norwegian Church Abroad		2,500	2,500
	Sjomannskyrkan i Sverige		500	500
	Stichting Pastoraat Werkers Overzee		500	500
	Suomen Merimieskirkko		2,500	2,500
	Naval and Military Bible Society		500	500
			54,300	54,800

* Note - these organizations were not operational during the year.

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Training income	2,770	-	2,770	-
Project income				
ITF Seafarers - vaccine project		47,600	47,600	-
ITF Seafarers - Christmas Project	-	56,811	56,811	126,880
Taiwan funders	-	-	-	-
	2,770	104,411	107,181	126,880
2020	*-*	*126,880*		*126,880*

5. CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Salaries and pensions (see note below)	34,952	-	34,952	35,312
General Secretary expenses	1,069	-	1,069	1,074
Project costs - vaccine project	-	19,176	19,176	128,641
Grants repaid - vaccine project	-	28,692	28,692	-
Project costs - Christmas project	-	58,370	58,370	-
Insurance	1,202	-	1,202	1,136
Stationery and postage	-	-	-	-
Computer expenses	756	-	756	756
Subscriptions paid	1,050	-	1,050	1,050
General expenses	91	-	91	-
AGM and ExComm expenses	414	-	414	-
Accountancy fees	4,400	-	4,400	4,400
Legal fees	-	-	-	-
Bank charges	623	-	623	372
Exchange rate variances	974	-	974	(4,243)
Bad debts	-	-	-	1,000
Software depreciation	-	-	-	-
Independent examination	1,254	-	1,254	1,206
Total expenditure	46,785	106,238	153,023	170,704
2020	*37,478*	*133,226*		*170,704*

Note: The salary and pension figure above relates to the General Secretary, who was considered to be the key management personnel in the year under review.

6. TRANSFERS BETWEEN FUNDS

A transfer of £1,827 has been made from unrestricted funds to restricted funds (2020: transfer of £6,346). This transfer represents a contribution from general funds to costs of projects not covered by restricted project income.

7. TAXATION

The Association has been accepted as a registered charity by HM Revenue and Customs. Accordingly no liability to taxation arises as all of the income and gains fall within the the exemptions from taxation contained in Sections 466 to 493 of the Corporation Tax Act 2010.

8. EMPLOYEES

The average number of employees during the year was 1 (2020 - 1).
No Trustee received reimbursement of travel expenses to Executive Committee meetings (2020 - Nil).

9. FIXED ASSETS	2021	2020
At cost	-	57,600
Depreciation to date	-	57,600
Net book value at year end	-	-

10. DEBTORS	2021	2020
	£	£
Subscriptions due, less provision for bad debts	-	3,000
Grant for Taiwan conference	-	-
Sundry debtors and prepayments	9,058	-
	9,058	3,000

All amounts are due within one year.

11. CASH AT BANK AND IN HAND	2021	2020
	£	£
Bank current accounts	229,438	193,537
Direct business account	-	-
	229,438	193,537

12. CREDITORS	2021	2020
Amounts falling due within one year	£	£
Income deferred for ITF internet project	45,000	
Costs accrued for ITF Christmas project		13,172
General Secretary travel costs	1,078	428
Sundry creditors and accruals	2,253	1,230
	48,331	14,830

13. RESTRICTED FUNDS

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
ITF Project Funds	-	104,411	106,238	1,827	-
	-	104,411	106,238	1,827	-

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total
	£	£	£
Balance at 31 December 2021, per Statement of Financial Activities	190,165	-	190,165
Represented by:			
Net current assets	190,165	-	190,165

ICMA MEMBERSHIP ORGANISATIONS

Association for Seafarers' Mission Japan.

Biblia Harbour Mission.

Christelike Seemansorganisasie.

Danske Sømands-og Utlandskirker.

Deutsche Seemannsmission e.V.

Estonia Seamen's Mission.

Indenlandsk Sømandsmission.

Indonesian Ministry to Seafarers.

PGI Korea International Maritime Mission.

LIFE International Seafarers Christian Ministries.

Mersey Mission to Seafarers.

The Mission to Seafarers.

Naval and Military Bible Society.

The North American Maritime Ministry Association-NAMMA.

Nederlandse Zeemancentrale.

PCT Seamen's Fishermen's Service Centre Taiwan.

Queen Victoria Seamen's Rest.

The Fishermen's Mission.

Sailors' Society.

Seafarers' Welfare Board of New Zealand.

Seamen's Christian Friend Society.

Seamen's Church Institute of New York & New Jersey.

Seemannsmission der Nordkirche.

Sjömannskirken / The Norwegian Church Abroad.

Stella Maris.

Stichting Pastoraat Werkers Overzee.

Suomen Merimieskirkko.

INTERNATIONAL CHRISTIAN MARITIME ASSOCIATION

England & Wales - Charity number 1176633

Accounts

INTERNATIONAL CHRISTIAN MARITIME ASSOCIATION

ANNUAL REPORT OF THE TRUSTEES

AND FINANCIAL ACTIVITIES 2020

For 1 January to 31 December 2020

Charity Registered in England & Wales No 1176633



CONTENTS

PAGE

Reference and Administration 4

Structure, Governance and Management 5

Objects and Report on Public Benefit 5

Trustees' Governance 5

Achievements and Performance 6

Financial Review 7

Plans for the Future 8

Trustees' Declaration 9

Independent Examiner's Report 10

Statement of Financial Activities 11

Balance Sheet 12

Notes to the Accounts 13-17

ICMA MEMBERSHIP ORGANISATIONS
(inside back cover)

"The International Christian Maritime Association is a free association of Christian organisations engaged in welfare work for seafarers who include those working on merchant, fishing and passenger vessels".

.....from the Constitution of The International Christian Maritime Association.

Mailing address – UK

ICMA
c/o St Michael Paternoster Royal
Mission to Seafarers, College Hill
London, England, EC4R2RL

Tel - (+1) 5149936528

Website **www.icma.as**

The International Christian Maritime Association also known as **ICMA**
Charity Registered in England & Wales. **Registration number** 1176633

REFERENCE & ADMINISTRATION DETAILS:

Registered Office: Mission to Seafarers, St. Michael Paternoster Royal, College Hill, London, EC4R 2RL
Principal or Mailing address: ICMA, Mission to Seafarers, St. Michael Paternoster Royal, College Hill, London, EC4R 2RL **Tel.** (+1) 514 993 6528

List of Trustees of the charity 1 January 2020 to date of this report:

	Trustee name	**Office (if any)**	**Dates acted if not for whole year**	**Name of person (or body) entitled to appoint trustee (if any)**
1	Fr Bruno Ciceri			Stella Maris
2	Rev Christoph Ernst			Deutsche Seemannsmission
3	The Rev. David M. Rider		Until March 24, 2020	The Seamen's Church Institute of New York & New Jersey
4	The Rev. Mark Nestlehutt		From March 24, 2020	The Seamen's Church Institute of New York & New Jersey
5	Rev. Marsh L. Drege		Until June 17, 2020	North American Maritime Ministry Association
6	Deacon Paul Rosenblum		From June 17, 2020	North American maritime Ministry Association
7	Capt. Bernt Köning	**Treasurer**		Nederlandse Zeevaarendencentrale
8	The Rev. Canon Andrew Wright	**Chairman**		The Mission to Seafarers
9	Prasanta Roy		Until Feb. 29, 2020	Sailors' Society
10	Dr. Peter M. Swift		From March 1 until 20 Sept. 2020	Sailors' Society
11	Sara Baade		From 21 Sept. 2020	Sailors' Society
12	Rev. Ørnulf Steen		Until Feb. 29, 2020	Council of Nordic Seamen's Churches in Denmark, Faroe Islands, Finland, Norway and Sweden
13	Rev. Jeffrey Huseby		From March 1, 2020	Council of Nordic Seamen's Churches in Denmark, Faroe Islands, Finland, Norway and Sweden

Independent Examiner
Milne Craig Chartered Accountants & Tax Advisers
Abercorn House, 79 Renfrew Road, Paisley PA3 4DA
ICMA Bankers: HSBC, City of London Branch, 60 Queen Victoria Street, LONDON EC4N 4TR

ICMA General Secretary: Dr. Jason Zuidema

Structure, Governance and Management

Type of governing document: The Association was originally formed as an Unincorporated Association governed by Constitution, last amended 1 October 2015. During 2017 the Trustees submitted an application to the Charity Commission in England and Wales to become a Charitable Incorporated Organisation, instead of an unincorporated organisation. The new status was granted on 11 January 2018.

Governance and Trustee responsibilities are included as items on the regular agenda of Executive, highlighting advice and guidance from Charity Commission.

Objects, and Report on Public Benefit

The objects of the charity are the promotion of the spiritual, social and material welfare and religious education of all seafarers, and the relief of need, hardship or distress among seafarers.

The charity is a second and third tier service provider. At the beginning of 2020, the Association had 28 member organisations that serve seafarers worldwide (list inside back cover of report). The charity provides services to those frontline operators who are members of the charity, or who partner with us, and acts in this way for the benefit of seafarers and fishers. The charity achieves its objectives directly and through its members.

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Trustees Governance:

Appointment of Trustees New Trustees are appointed according to the provisions of the Constitution. While no formal induction programme is at present in place, new Trustees are expected to be familiar with the Charity's values, aims and objectives together with its day-to-day operations, and to be aware of their statutory responsibilities as Trustees of a charity.

Decisions/

Decisions and actions of the Executive Committee in 2020 resulted in the following changes and developments for effective management:

- Renewed partnership agreement with NAMMA for the management of our programs.
- Continued review of our Strategic Plan for 2019-2021.

Achievements and performance

In pursuit of the objects of the charity the following areas of achievement are highlighted for 2020:

- Implementation of a 'Strategic Plan' for the 2019-2021 period for the charity.
- Dissemination of texts and media from ICMA World Conference in Kaohsiung, Taiwan, October 21-25, 2019, including edited collection of speeches in *Studi Emigrazione* and individual articles in a number of other member publications.
- Participation of ICMA General Secretary and diverse ICMA membership in Introduction to Seafarers' Welfare and Maritime Ministry course in Houston, Texas from 16-21 February
- Participation of ICMA General Secretary in "Winds of Change: 2020 ICMA Training Conference" in Wellington, NZ from March 9-12
- Participation in weekly "Corona strategy meeting" organized by International Chamber of Shipping – 30 meetings in 2020
- Participation in weekly "Corona welfare group" meetings organized by Chamber of Shipping – folded into "Corona strategy meeting" in November 2020
- Participation by the ICMA delegations at International Maritime Organisation meetings online.
- Organization of best practice webinars and regional video conference calls to encourage members during the COVID-10 pandemic crisis.
- Development of "Best Management Practices: ICMA Guidance for Maritime Ministry During COVID-19," 4 June 2020.
- Coordinating with ICMA member societies – including the Mission to Seafarers "Chat to a Chaplain" and similar services for seafarers to gain direct digital communication with chaplains during the pandemic
- Making representations as an association to the Port Welfare Partnership project run by ISWAN and the Merchant Navy Welfare Board.
- Partnership with ISWAN on a joint open letter to the UN and National Governments to facilitate crew changes and access port welfare facilities throughout the pandemic, 20 March 2020
- Partnering with NAMMA on creation of COVID-19 best practice course on the maretraining.com platform.
- Participating in further development and implementation of a Ship Visitor mobile phone application (APP) to enable use of the APP by member societies, chaplains and ship visitors in providing 'continuity of care' to seafarers.
- Endorsement of and participation in annual magazine (The MARE Report) of The North American Maritime Ministry Association in December 2020.
- Continuing promotion of advocacy for fishers and issues affecting fishers and their families, especially related to the ICMA World Conference 2019.
- Promotion of Day of the Seafarer and World Maritime day initiatives of the IMO

- Participating in member organisation events and conferences online.
- Developing digital communication for inclusion and participation
  - Monthly E-mail newsletter
  - Webinar activity for ICMA membership
  - Trustee meetings

Financial review 2020

Financial reporting was reviewed by the Executive Committee with the accountant, with a view to providing regular management accounting and budgeting. The review of accounting procedure will also apply in the future to the administration of 'grant funding'.

The results for the year show a surplus of £11,053 (2019: surplus of £43,530), representing a surplus of £11,053 (2019: surplus of 39,921) on unrestricted funds and a surplus of £nil (2019: surplus of £3,609) on restricted funds.

The major focus of this year's activities was support for members during the COVID-19 pandemic. This involved especially using digital communication tools, including webinars, video conference calls, chat services and email. No travel was possible after March 2020.

We received $168,750USD from the ITF Seafarers' Trust to distribute to our membership for Christmas gifts for seafarers.

Following a review of the subscription structure, subscriptions due for the year were paid on time and there were very few subscriptions outstanding at the year end.

Dr. Jason Zuidema continued service to ICMA as General Secretary.

Statement on risks

The major risk facing the charity is Financial Risk and the strategies to manage and mitigate them are as follows:

Member Subscriptions**:** That some members may no longer be able financially to pay the voluntary contribution to which they had committed themselves. The Trustees regularly review the level of subscription arrears and has procedures in place to follow up non-payment. Specifically, the Trustees reviewed the subscription structure applicable for 2020 to ensure that the subscriptions were at an affordable level, and it will keep the level of subscriptions under review.

Dependence on Seafarers' Trust: That the major grant making body, the Seafarers' Trust of the International Transport Workers' Federation, reduces the grants made for charitable activities (conferences and training). The Trustees is actively seeking funding from additional sources for projects currently being planned.

Accounting costs: That the cost of accounting may increase should the provision of different accounting and financial reporting services become necessary. The Trustees regularly review the quality and quantity of accounting services provided to ensure that they are appropriate and cost effective. It also seeks to ensure that applications to grant funders are made on a full cost recovery basis, so that the cost of providing monitoring information is reflected in the amount of funds for which application is being made.

Risk Mitigation: The charity has sufficient unrestricted reserves to fund both operating and charitable expenditures as a result of shortfalls on income on an ongoing basis.

Statement of the Charity's policy on reserves:

The charity aims to accumulate reserves of at least £50,000 in order to manage major risks as noted above. It is aware that the financial climate in recent years has restricted members' ability to bear subscription increases. Unrestricted reserves at the year end were £181,707. There were no restricted reserves.

Details of any funds materially in deficit:

There are no funds materially in deficit.

Plans for the future

- Plans to improve contact and participation through 'regional networks', and digital communication, including monthly email newsletters.
- Organisation of training opportunities for new chaplains and ship visitors.
- Organise seminars on seafarers' welfare alongside Trustee meetings.
- Promoting use and application of new programmes including ship visitor mobile application in partnership with the Sailors' Society and Ship Welfare Visitor Course online of MNWB as produced by NAMMA.

Trustee Responsibilities:

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Legislation requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that year.

In preparing these accounts, the Trustees are required to:

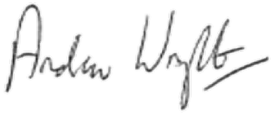
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Declaration

The Trustees declare that they have approved the Trustees' Report above at their meeting on 8 October 2021.

Signed on behalf of the charity's trustees

Signature(s) 

Full name(s) Andrew Wright

Position (eg Secretary, Chair, etc) Chair

Date 8 October 2021

Independent Examiner's Report *to the Trustees of International Christian Maritime Association*

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 11 to 17.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

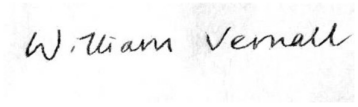
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records, comply with accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

    have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



William Vernall CA
Milne Craig
Abercorn House
79 Renfrew Road
Paisley PA3 4DA

Date: 8 October 2021

International Christian Maritime Association

Statement of Financial Activities and Income and Expenditure Account

For the year ended 31 December 2020

	Note	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
		£	£	£	£
Income from					
Membership fees	2,3	54,800	-	54,800	54,750
Charitable activities	4	-	126,880	126,880	107,012
Other trading activities		77	-	77	4,159
Investments		-	-	-	-
Total incoming resources		54,877	126,880	181,757	165,921
Expenditure on					
Raising funds		-	-	-	-
Charitable activities	5	37,478	133,226	170,704	122,391
Total resources expended		37,478	133,226	170,704	122,391
Net income / expenditure		17,399	(6,346)	11,053	43,530
Transfers between funds	6	(6,346)	6,346	-	-
Net movement in funds		11,053	-	11,053	43,530
Total funds brought forward at 1 January 2020		170,654	-	170,654	127,124
Total funds carried forward at 31 December 2020		181,707	-	181,707	170,654

The notes on pages 13 to 17 form part of these financial statements.

International Christian Maritime Association

Balance Sheet

As at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	9	-	-
		-	-
Current assets			
Debtors	10	3,000	19,097
Cash at bank and in hand	11	193,537	161,725
		196,537	180,822
Creditors			
Amounts falling due within one year	12	14,830	10,168
Net current assets		181,707	170,654
Total assets less current liabilities		181,707	170,654
Reserves			
Restricted funds	13	-	-
Unrestricted funds	14	181,707	170,654
		181,707	170,654
		-	

These financial statements were approved by the Trustees on 8 October 2021 and signed on their behalf by:

Andrew Wright, Chairman

Bernt R Koning, Treasurer

The notes on pages 13 to 17 form part of these financial statements.

International Christian Maritime Association
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2020

1. ACCOUNTING POLICIES

a) Basis of Preparation

The accounts have been prepared on a going concern basis under the historical cost convention. The financial statements have been prepared 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 Ireland 2015. The principal accounting policies adopted in the preparation of the financial statements are set out below.

b) Incoming Resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred where:

- the donor specifies that the grant or donation must only be used in future periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

c) Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Contractual arrangements are recognised as goods and services are supplied.
Grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

● Cost of generating funds are those costs incurred in attracting voluntary income.

● Charitable activities include expenditure associated with promotion of the objects of the International Christian Maritime Association to society in general, promotion of the objects of the International Christian Maritime Association to the seafaring community, improved pastoral care of seafarers and support of partner organisations.

● Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

● Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

e) Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

f) Operating leases

There are no operating leases.

g) Fixed Assets

- Assets which, in the opinion of the charity, have a useful life of more than one year are capitalised.
- Tangible fixed assets are stated in the Balance Sheet at cost less depreciation.
- Depreciation is provided on all fixed assets at rates calculated to write off each asset evenly over its expected three year useful life on a straight line basis.

h) Stocks

Stocks are valued at cost.

i) Foreign Currency Transactions

Transactions in foreign currency are recorded at a provisional rate during the year, with an adjustment made at the year end to reflect the actual rate ruling at the balance sheet date.

j) Funds Structure

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity
- Restricted funds are funds subject to specific restrictive conditions imposed by donors or through the terms of an appeal.
- The costs (if any) of raising and administering such funds are charged against the specific funds. The purpose and use of restricted funds (if any) is set out in the notes to the financial statements.

k) Pension Costs

Contributions to the charity's pension schemes are charged to resources expended as they become payable.

Notes to the Financial Statements (continued) *for the year ended 31 December 2020*

2.	SUBSCRIPTIONS AND DONATIONS		Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
	Membership Subscriptions - Note 3		54,800	-	54,800	54,750
	Donations		-	-	-	-
	Total		54,800	-	54,800	54,750
		2019	54,750	-		54,750

3.	MEMBERSHIP SUBSCRIPTIONS DUE		2020 £	2019 £
	Apostolatus Maris		7,500	7,500
	Association for Seamen's Mission Japan		500	500
	Bibilia Harbour Mission		500	500
	Christelike Seemansorganisasie		500	500
	Danske Soemands og Utlanskirker		2,500	2,500
	Deutsche Seemansmission e. V.		7,500	7,500
	Indenlandsk Soemandsmission		800	800
	Indonesian Ministry to Seafarers	*	-	-
	Korea International Maritime Mission	*	-	-
	Seamen's Christian Friend Society		500	500
	Life International Ministries (Romania)	*	-	-
	Mersey Mission to Seafarers		500	500
	Mission to Seafarers		7,500	7,500
	Nederlandse Zeemanscentrale		2,500	2,500
	North America Maritime Ministry Association		2,500	2,500
	Seemansmission der Nordkirche (Nordelbien)		500	500
	PCT Seamen's Fishermen's Service Centre		500	500
	Queen Victoria Seamen's Rest		500	500
	Royal National Mission to Deep Sea Fishermen		500	500
	Sailors' Society		7,500	7,500
	Seamen's Church Institute of New York		5,000	5,000
	Seamen's Mission of Estonia		500	450
	Sjomannskirken / Norwegian Church Abroad		2,500	2,500
	Sjomannskyrkan i Sverige		500	500
	Stichting Pastoraat Werkers Overzee		500	500
	Suomen Merimieskirkko		2,500	2,500
	Naval and Military Bible Society		500	500
			54,800	54,750

* Note - these organizations are members, but cannot pay annual subscriptions.

4. INCOME FROM CHARITABLE ACTIVITIES	Unrestricted funds	Restricted funds	2020 Total	2019 Total
	£	£	£	£
Conference and Training income	-	-	-	22,372
Project income - ITF Christmas Project		126,880	126,880	-
Conference grants received				
ITF Seafarers' Trust	-	-	-	38,461
TK Foundation	-	-	-	30,756
Taiwan funders	-	-	-	15,423
	-	126,880	126,880	107,012
2019	*-*	*107,012*		*107,012*

5. CHARITABLE ACTIVITIES	Unrestricted funds	Restricted funds	2020 Total	2019 Total
	£	£	£	£
Salaries and pensions (see note below)	26,484	8,828	35,312	33,714
General Secretary expenses	1,074	-	1,074	10,342
Project costs		128,641	128,641	-
Conference costs	-	-	-	65,661
Insurance	1,136	-	1,136	1,088
Stationery and postage	-	-	-	-
Computer expenses	756	-	756	1,056
Subscriptions paid	1,050	-	1,050	788
General expenses	-	-	-	-
AGM and ExComm expenses	-	-	-	-
Accountancy fees	4,400	-	4,400	4,400
Legal fees	-	-	-	312
Bank charges	372	-	372	556
Exchange rate variances	-	(4,243)	(4,243)	2,374
Bad debts	1,000	-	1,000	900
Software depreciation	-	-	-	-
Independent examination	1,206	-	1,206	1,200
Total expenditure	37,478	133,226	170,704	122,391
2019	*18,988*	*103,403*		*122,391*

Note: The salary and pension figure above relates to the General Secretary, who was considered to be the key management personnel in the year under review.

6. TRANSFERS BETWEEN FUNDS

A transfer of £6,346 has been made from unrestricted funds to restricted funds (2019: transfer of £3,609). This transfer represents a contribution from general funds to costs of projects not covered by restricted project income.

7. TAXATION

The Association has been accepted as a registered charity by HM Revenue and Customs. Accordingly no liability to taxation arises as all of the income and gains fall within the the exemptions from taxation contained in Sections 466 to 493 of the Corporation Tax Act 2010.

8. EMPLOYEES

The average number of employees during the year was 1 (2019 - 1).
No Trustee received reimbursement of travel expenses to Executive Committee meetings (2019 - Nil).

9. FIXED ASSETS

	2020	2019
At cost	57,600	57,600
Depreciation to date	57,600	57,600
Net book value at year end	-	-

10. DEBTORS

	2020	2019
	£	£
Subscriptions due, less provision for bad debts	3,000	3,500
Grant for Taiwan conference	-	15,423
Sundry debtors	-	174
	3,000	19,097

All amounts are due within one year.

11. CASH AT BANK AND IN HAND

	2020	2019
	£	£
Bank current accounts	193,537	161,725
Direct business account	-	-
	193,537	161,725

12. CREDITORS

Amounts falling due within one year	2020	2019
	£	£
Costs accrued for ITF Project	13,172	-
Costs accrued for Taiwan conference	-	6,565
General Secretary travel costs	428	2,379
Sundry creditors and accruals	1,230	1,224
	14,830	10,168

13. RESTRICTED FUNDS

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
ITF Project Fund	-	126,880	133,226	(6,346)	-
	-	126,880	133,226	(6,346)	-

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total
	£	£	£
Balance at 31 December 2020, per Statement of Financial Activities	181,707	-	181,707
Represented by:			
Net current assets	181,707	-	181,707

ICMA MEMBERSHIP ORGANISATIONS

Association for Seafarers' Mission Japan.

Biblia Harbour Mission.

Christelike Seemansorganisasie.

Danske Sømands-og Utlandskirker.

Deutsche Seemannsmission e.V.

Estonia Seamen's Mission.

Indenlandsk Sømandsmission.

Indonesian Ministry to Seafarers.

PGI Korea International Maritime Mission.

LIFE International Seafarers Christian Ministries.

Mersey Mission to Seafarers.

The Mission to Seafarers.

Naval and Military Bible Society.

The North American Maritime Ministry Association-NAMMA.

Nederlandse Zeemancentrale.

PCT Seamen's Fishermen's Service Centre Taiwan.

Queen Victoria Seamen's Rest.

The Fishermen's Mission.

Sailors' Society.

Seafarers' Welfare Board of New Zealand.

Seamen's Christian Friend Society.

Seamen's Church Institute of New York & New Jersey.

Seemannsmission der Nordkirche.

Sjömannskirken / The Norwegian Church Abroad.

Sjömannskyrkan I Sverige.

Stella Maris.

Stichting Pastoraat Werkers Overzee.

Suomen Merimieskirkko.