

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



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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

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

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Website www.icma.as

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 Charitieshave 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 Vernal

William Vernal 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

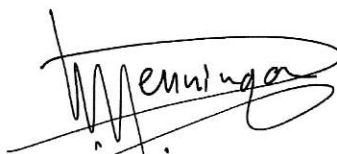
As at 31 December 2022

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

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.

International Christian Maritime Association

Year ended 31 December 2022

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 Seemansorganisatie	489	500
Danske Soemands og Utlanskirker	2,500	2,500
Deutsche Seemannsmission e. V.	7,330	7,500
Indenlandsk Soemannsmission	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 Zeemannscentrale	2,443	2,500
North America Maritime Ministry Association	2,467	2,500
Seemannsmission 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
Sjmannskirken / Norwegian Church Abroad	*	2,500
Sjmannskyrkan 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.

International Christian Maritime Association

Year ended 31 December 2022

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).

International Christian Maritime Association

Year ended 31 December 2022

9. FIXED ASSETS	2022	2021
At cost	-	-
Depreciation to date	-	-
Net book value at year end	<u>-</u>	<u>-</u>

10. DEBTORS	2022 £	2021 £
Subscriptions due, less provision for bad debts	-	-
Grant for Taiwan conference	-	-
Sundry debtors and prepayments	8,730	9,058
	<u>8,730</u>	<u>9,058</u>

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	-	-
	<u>197,650</u>	<u>229,438</u>

12. CREDITORS	2022 £	2021 £
Amounts falling due within one year		
Income deferred for ITF internet project	-	45,000
General Secretary travel costs	3,026	1,078
Sundry creditors and accruals	2,529	2,253
	<u>5,555</u>	<u>48,331</u>

13. RESTRICTED FUNDS	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
ITF Project Funds	-	84,683	84,683	-	-
	<u>-</u>	<u>84,683</u>	<u>84,683</u>	<u>-</u>	<u>-</u>

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	<u>200,825</u>	<u>-</u>	<u>200,825</u>

ICMA MEMBERSHIP ORGANISATIONS

Association for Seafarers' Mission Japan.

Biblia Harbour Mission.

Christelike Seemansorganisatie.

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.