

**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**



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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 Schiffilin (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



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

		Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
	Note				
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

		2024	2023
	Note	£	£
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 Nestelcutt
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.

The International Christian Maritime Association also known as **ICMA**
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2.	SUBSCRIPTIONS AND DONATIONS	Unrestricted	Restricted	2024	2023
		funds	funds	Total	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 Seemannsmission 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
	Seemannsmission 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
	Sjmannskirken / 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

The International Christian Maritime Association also known as **ICMA**
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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	<u>4,244</u>	<u>158,303</u>	<u>162,547</u>	
	2023	<u>28,239</u>	<u>65,043</u>		<u>93,282</u>
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	<u>61,494</u>	<u>51,464</u>	<u>112,958</u>	

The International Christian Maritime Association also known as **ICMA**
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2023	<u>72,232</u>	<u>65,043</u>	<u>137,275</u>
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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
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The International Christian Maritime Association also known as **ICMA**
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				£	£	
	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			Closing	
		Balance	Income	Expenditure	Transfers	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	Restricted	
				funds	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 Seemansorganisatie.
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. Sjømannskirken / 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.