

Charity Registration No. 1125539

Company Registration No. 06526106 (England and Wales)

LIVERPOOL SEAFARERS CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019



Liverpool
Seafarers Centre
A Lifeline for Seafarers

LIVERPOOL SEAFARERS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev'd M O'Dowd STL Mr G Rafferty Mr L Aye-Maung Mrs P Brown Father M P Caddell
Secretary & Chief Executive	Mr J Wilson
Charity number	1125539
Company number	06526106
Registered office	20 Crosby Road South Waterloo Liverpool Merseyside L22 1RQ
Auditor	McLintocks (NW) Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR
Bankers	HSBC plc 99 Lord Street Liverpool Merseyside L2 6PG

LIVERPOOL SEAFARERS CENTRE

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LIVERPOOL SEAFARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees present their report and financial statements for the year ended 31 December 2019.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objective for which the Centre is established is:-

- 'to promote the spiritual, moral and physical welfare of persons who are or have been seafarers and their families'.

The Centre pursues this object through the provision of facilities at the Centre in Waterloo and the establishment of a chaplaincy team and volunteer staff, centre based and drivers, led by the Chief Executive.

Whilst the direction and policies of the Centre are determined by the Trustees, who act in an honorary capacity and meet at regular intervals to monitor the affairs of the Centre, the Chief Executive has responsibility for the day to day running of the Centre.

Public benefit

In view of the above it is the trustees' opinion that the charity continues to clearly pass the public benefit test.

The trustees confirm that they have referenced the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives. Liverpool Seafarers Centre's Trustees confirm they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

General Data Protection Regulation (GDPR)

Legislation introduced in May 2018, ensured compliance with our data, all of which is maintained to a minimum. Liverpool Seafarers Centre is registered with ICO.

Volunteers

The Trustees wish to express their thanks and appreciation to the volunteer team, 19 individuals who give of their time freely for no reward without whose help, the Centre would not function so successfully.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

LIVERPOOL SEAFARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Achievements and performance

The Trustees' primary objective is to deliver a first class service to all Seafarers as part of their Christian outreach, whilst at the same time, ensuring a sustainable financial position both now and for years to come. It is through the ecumenical partnership between the Apostleship of the Sea (Liverpool) and The Mersey Mission to Seafarers that this service delivery is achieved. Liverpool Seafarers Centre, a registered charity and company limited by guarantee, created by this partnership, is the vehicle through which both partners execute their committed objective. Liverpool Seafarers Centre is the lifeline to all Seafarers, to include fishers, for whom the service is aimed, and who benefit from its delivery. The Trustees' focus their attention on a geographical area to include The Port of Liverpool, Garston Docks, Birkenhead Docks, Tranmere Oil Terminal, Bromborough Dock, and the various berths within the Manchester Ship Canal. All of this is delivered by a staff team of 8, (3 full time, 5 part time), together with an active and invaluable team of 19 Volunteers, without whom the service will falter. There is the potential to engage with in excess of 50,000 individual Seafarers per annum, of whom approximately 1200 will visit the centre in Waterloo, adjacent to the main Port entrance. This does not include the drop-in centre at Eastham, opened in April 2017, which has exceeded all expectation in the number of Seafarers taking advantage of a break away from the vessel, in an inviting, comfortable homely environment.

A strength is our outreach to all Seafarers, for whom shore leave is not always possible, due to fast turnarounds and or operations on board, through a planned programme of ship visiting. A visit from our Ship Welfare Visitors, staff or Volunteer is momentarily a relief from the monotony of work, loneliness, isolation and fatigue, all compounding upon the individual's mental wellbeing. These are all common traits which today's Seafarers cite as their major concern. Mixed nationality's on board also leads to difficulties for the individual which can result in abuse and or bullying, often not talked about for fear of recrimination. The personal contact with a Ship Welfare Visitor on board, in the centre or whilst travelling in the minibus remain well received. Travelling in the bus is a wonderful opportunity for an in-depth conversation either with a group or on an individual basis.

A means of communication together with reliable transportation remain the most frequently ask for service. Whilst a communication system may be available on board, as part of the employment package or for a financial charge, Seafarers comment that it is limited, slow or just too expensive. A connection to the internet either when port side or at the centre or one provided on board by ourselves is preferable. Internet enabled Sim-Cards remain popular as this affords the Seafarer to contact family and friends at a time best suited, in consideration of world time zones.

As with all our service provision, with the foundation firmly rooted within Christian principles, staff members and Volunteers uphold the ethos by which we offer our services unconditionally. At the core of everything we do is unconditional love surrounding the Mission and Ministry to all from across the world, regardless of belief, nationality or rank. We can evidence through the unsolicited comments, both verbal and made in our visitors' book, or by the occasional email, that our services do bring some degree of comfort to those with whom we are privileged and fortunate to meet.

90% of world trade and 95% of UK trade is transported by sea. We, as a nation, are totally reliant upon the maritime industry for our survival. More important is the individual Seafarer who is away for months on end, leaving his or her family and friends, to give up a life at sea. Commercial pressures mean that crew size is smaller than in the past. There has in recent times been a noticeable change in the make up of crew, previously single or perhaps two nationality's on board, today it is common to witness three, four or five different nationality's. This can lead to tensions, with crew even more so wishing to talk with someone other than a crew member.

LIVERPOOL SEAFARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

The work of Liverpool Seafarers Centre will not be possible without the dedication of our many Volunteers, not only the 19 who support our activity through the centre, but the many who support our endeavours through the continuous supply of woolly hats, warm clothing, books and periodicals of interest, CD's and DVD's, confectionary and cakes and children's clothing, toys and jigsaws, all of which are given to Seafarers, with the message that they have been given to us to pass on with love. Bibles too are in demand, which bring comfort to our many Seafarers. All of the aforementioned items are placed around the centre for Seafarers to take, without drawing any attention. Many gifts are brought to the centre at both Christmas and Easter for onward distribution to Seafarers. The Trustees wish to place on record their thanks to all individuals and groups, to include many parishes within the locality who support our work with these generous donations.

Maritime Labour Convention, MLC 2006, continues to impact favourably upon the lives of all Seafarers and fishers. Most noticeable are the improvements in the working conditions together with the environment on board the vessel. Consequences for ship owners and or charterers who fall short, perhaps due to economic pressures are significant, with minor deficiencies logged for rectification within a reasonable timescale through to a detention of a vessel, which will have a significant financial impact, as rectification is conditional upon the vessel returning to sea, not to mention the additional cost of port dues together with delays which will also impact financially.

Faster turnarounds, remote ports away from urban areas, the length of contracts, lack of contact with others other than immediate crew mates, has a significant impact upon the life of the Seafarer, increases stress levels, loneliness, isolation, uncertainty, dangerous working conditions, all of which individually or collectively are compounded through being distant from practical assistance and family support. Ports and individual berths are highly secure places often in isolated locations, leaving the Seafarers with limited or no access to facilities ashore. The Trustees are committed to provide welfare and support in its broadest terms to all Seafarers of the highest standard, thus ensuring that as situations as presented or witnessed are met, either by ourselves or through a system of signposting to the appropriate agency. Liverpool Seafarers is well placed and recognised to continue to develop its Mission, outreach and delivery of services to all.

Liverpool Seafarers Centre meets its object to all Seafarers, to those in port, at sea or at home by:

Means of communication – internet enabled sim cards affording access to email, Facebook, Apps for real time communication, both voice and image. In addition, providing a unit to a vessel creating a hotspot, allowing up to 10 individual connections simultaneously at no cost to the individual Seafarer is proving to be a resource in demand – a cost effective method of connectivity, general port information together with tourist information

Transport – to the centre, local amenities, shops or simply outdoor space

Currency – registered with HMRC as bureau d'change

Support in times of crisis, hospital and prison visits, when pay and conditions are a concern a referral to the relevant statutory authority, act as advocate when negotiating with agency's, ensuring human rights are upheld and respected

Relief from poverty – financial aid when stranded, injured or abandoned

A listening ear – support when everything appears to be falling apart, conversation through friendship

God's love – worship services on board and on shore either within the centre's chapel or within a local parish, prayer with groups or individuals, all within Christian principles. The facilitation of worship for all faiths, utilising and in liaison with our multi faith contacts

LIVERPOOL SEAFARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

For the retired Seafarer, who through age, personal reason or illness is no longer employed, a means through which communication is maintained with the numerous maritime associations of past shipping companies is offered by Liverpool Seafarers Centre. This may necessitate a home visit, which may assist with an identified need, relieve loneliness or isolation or simply a befriending service. As a need is identified, practical support is offered and when necessary financial support through a discretionary grant, the replacement of household goods or a contribution towards funeral expenses.

A highlight of the year was in September, Liverpool Seafarers Centre was recognised as "Best Seafarers Centre" in the world, nominated and voted upon by Seafarers. This is a wonderful accolade recognising and appreciating the service provision offered by our dedicated staff members and Volunteers. Competition was stiff, with a shortlist of Centres in Australia, New Zealand and USA. This was the third time that Liverpool reached the final six, but on this occasion, Liverpool was the winner. We welcomed many visitors to the Centre throughout the year, too many to mention, but we were honoured and delighted that Nusrat Ghani MP, Maritime Minister, Cardinal Vincent Nichols, Archbishop of Westminster, Bishop Beverley, Bishop of Warrington and David Steer QC, High Sheriff of Merseyside took time from their respective busy schedules to spend time with us and meet some of our staff members and Volunteers.

Financial review

Incoming resources from charitable activities for the year amounted to £529,962 (2018 £553,084) and expenditure amounted to £514,131 (2018 £437,656) leaving a surplus of £15,831 (2018 £115,428) to be added to the reserves brought of £429,055. At 31 December 2019 unrestricted reserves stood at £444,886 and cash reserves stood at £420,112 (2018 £398,197).

Reserves policy

Liverpool Seafarers Centre is supported, where necessary, by the Apostleship of the Sea (Liverpool) charity no: 224664 and The Mersey Mission to Seafarers charity no: 220793, to underwrite on a 50 / 50 basis the operating cost. The trustees have, by a policy decision, agreed to maintain a cash reserve equal to six months expenditure.

Going concern

Liverpool Seafarers is dependent on the financial support of both the Apostleship of the Sea (Liverpool) charity no: 224664 and The Mersey Mission to Seafarers charity no: 220793. Both organisations have indicated their willingness to continue this support for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

In October 2017, a Voluntary Port Levy was introduced, under the auspices of MLC 2006, ship owners and charterers have a responsibility to support and contribute towards Seafarers Welfare. Liverpool Seafarers Centre, as a welfare provider, submits a request for payment on departure, based upon the gross tonnage of the vessel to the appointed Agent, who in turn collects the Levy and reimburses Liverpool Seafarers Centre. Since inception some Agents have been proactive others have not. Likewise, some ship owners or charterers have agreed others have declined. It is most disappointing to report that the latter is the majority. However, with the full support of the Port of Liverpool, this initiative will be relaunched in Spring 2019, acknowledging both those who have supported and have declined the initiative. If all were to participate, this will give Liverpool Seafarers Centre a continuous income stream, thus reducing the liability to both the Apostleship of the Sea (Liverpool) and The Mersey Mission to Seafarers.

The drop-in centre at Eastham, continues to be well supported by visiting Seafarers. A much need resource, Seafarers can leave their vessel, relax in a safe homely environment which is available 24 hours per day, 7 days per week, all within the proximity of their vessel. This initiative receives support and oversight from St Mary's Parish Church within Eastham village, for which we are grateful.

LIVERPOOL SEAFARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Covid-19

In February 2020, Covid-19 was identified in the UK. Precautions were implemented for the safety of all, with Personal Protective Equipment, PPE, supplied to all staff members and Volunteers with a clear message that it be used. 23 March 2020, the Prime Minister addressed the nation advising a national lockdown as a means to restrict the spread of the virus amongst the population. The Centre closed, albeit Ship Visiting continued. Volunteers were contacted and advised to stand down, advantage was taken of the Government Furlough Scheme with staff members, with the exception of three, requested to refrain from attending work with the advice to remain at home. The Charity continued with daily ship visiting, initially listening to Seafarers as a means to offload as all on board were suffering from lack of information and on occasions misinformation. As the weeks passed, Seafarers became more tolerant of their own situation, knowing that they will be unable to return home as all international flights were cancelled, the movement of people restricted, but in the knowledge that individually safety was paramount. No visitors were welcome on board, with gangways closed off, however a visit from Liverpool Seafarers Centre was welcomed. Temporary offices were set up on deck where conversations took place, respecting social distancing, with full PPE adorned. With passing months, Seafarers were now seeking agreement as to when repatriation might happen, information was limited as travel remained curtailed. Efforts were made to elevate Seafarers to Key Worker status, whilst there was some movement with this initiative, UK Government hosted an international forum with this as a key agenda item, but at the time only 13 Country's agreed to move this forward, it remains the case that Seafarers have not gained this status. International travel, albeit limited did resume, with some crew changes taking place, in small numbers. Quarantine both for the on-signer and off-signer was necessary, along with multiple Covid-19 testing. This remains the case today.

Liverpool Seafarers Centre, addressing the situation, continued with daily ship visiting, and offering a shopping service, as crew were restricted in movement, with shore leave cancelled in the majority of cases. This proved successful and continues today. Liverpool Seafarers Centre has applied for and been successful in obtaining PPE. Safety is paramount, so resources have been expended in ensuring adequate supply of PPE is available. With staff members benefiting from the furlough scheme, the Charity contributed the 20% shortfall in salary thus ensuring the staff received their salary in full. Following a strategic review of the day to day operations, it was agreed to streamline the staff resource and review all expenditure to ensure the viability of the Charity as a going concern. With the Centre remaining closed, a loss of income resulting, this was balanced by minimal expenditure as all expenses with the exception of fixed are maintained at a minimum. This has continued throughout the year. With the lockdown lifted, it was the intention to open the Centre, however on a risk analysis, with the level of resource available, it was agreed that the Centre remains closed. Donations have reduced during the year, but goods in kind have increased, which has enabled the work of Liverpool Seafarers Centre to continue to ensure that the needs of Seafarers as presented are met in full. Looking towards the future into 2021, whilst in the short term it will be status quo, once the vaccine regime has been rolled out to the majority, it will be the intention to reopen the centre however best estimates indicate Spring 2021. All of this will be dependent upon the infection rate falling with the achievement that the vaccine will limit the risk to future strains of the virus which one is now evident within the UK,

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future developments

The initiative to extend the service provision to the NW coast of England, and Isle of Man, disappointingly did not happen, primarily due to current demands at the centre in Waterloo. Following successful recruitment exercise, one full time and part time Ship Welfare Visitor position was secured, part funded as a direct result of the introduction of the Voluntary Port Levy. It is envisaged to continue with the recruitment campaign, due to the wider geographical area and demand for our services. The provision of welfare services at the cruise terminal is gaining momentum. Following a most successful year, the introduction of a WiFi enabled designated crew only area, quayside, to afford crew who have limited shore leave the opportunity to communicate with family and friends away from the vessel was realised. Relationships continue to be formed with crew on vessels which during the season make repeat calls to Liverpool. This has expanded our service to a post box for online ordering and for the advance purchase of items when crew are unable to go ashore. The charity has increased its exposure through media platforms, a redesigned website, a twitter account, making better use of Facebook, all to inform and signpost.

LIVERPOOL SEAFARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The charity applies the Charity Commission Governance Code.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rev'd M O'Dowd STL

Mr G Rafferty

Mr L Aye-Maung

Mrs P Brown

Father M P Caddell

Recruitment and appointment of new trustees

Trustees are drawn from the Merseyside Area and most are already familiar with the practical work of the centre when appointed. Any new trustee will be encouraged to attend short training sessions to familiarise themselves with the charity and the context in which it operates. The Chief Executive ensures that the Board is kept up to date with any changes in legislation, rules and regulations which may affect the Charity.

Key management remuneration

Under the terms of FRS 102 SORP, the Chief Executive, to whom the day to day management of the charity is delegated by the Trustees, will fall within this category. In addition to salary and pension contributions, which are reviewed annually by the Trustees in December, the Chief Executive has the use of a motor vehicle, primarily to conduct the business of the charity, together with a mobile telephone. A fully expensed accident policy is in place.

LIVERPOOL SEAFARERS CENTRE


TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Auditor

The auditors, Mclintocks Limited, will be proposed for reappointment at the forthcoming Annual General Meeting.

The trustees' report, including the strategic report, was approved by the Board of Trustees.



Mr J Wilson

Company secretary

Dated: 29 December 2020

LIVERPOOL SEAFARERS CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees, who are also the directors of Liverpool Seafarers Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

LIVERPOOL SEAFARERS CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LIVERPOOL SEAFARERS CENTRE

Opinion

We have audited the financial statements of Liverpool Seafarers Centre (the 'charity') for the year ended 31 December 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

LIVERPOOL SEAFARERS CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF LIVERPOOL SEAFARERS CENTRE

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' Report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

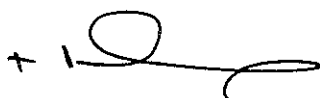
LIVERPOOL SEAFARERS CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF LIVERPOOL SEAFARERS CENTRE

Use of our report

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



Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of McLintocks (NW) Limited

~~30.12.20~~

Chartered Accountants
Statutory Auditor

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

LIVERPOOL SEAFARERS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted funds 2019 £	Unrestricted funds 2018 £
<u>Income and endowments from:</u>			
Donations and legacies	3	285,556	296,299
<u>Charitable activities</u>			
Provision of welfare facilities	4	22,151	21,754
Other trading activities	4	218,978	233,753
Other income	5	3,277	1,278
Total income		529,962	553,084
<u>Expenditure on:</u>			
Raising funds	6	16,196	3,327
<u>Charitable activities</u>			
Provision of welfare facilities	7	343,614	290,334
Other trading activities	7	154,321	143,995
Total charitable expenditure		497,935	434,329
Total resources expended		514,131	437,656
Net income for the year/ Net movement in funds		15,831	115,428
Fund balances at 1 January 2019		429,055	313,627
Fund balances at 31 December 2019		444,886	429,055

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.


LIVERPOOL SEAFARERS CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2019

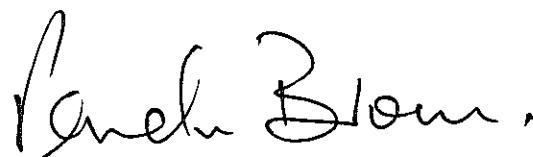
	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	12		14,217		21,257
Current assets					
Stocks	13	6,743		5,803	
Debtors	14	36,118		39,890	
Cash at bank and in hand		420,112		398,197	
		<u>462,973</u>		<u>443,890</u>	
Creditors: amounts falling due within one year	15	<u>(32,304)</u>		<u>(36,092)</u>	
Net current assets			430,669		407,798
Total assets less current liabilities			<u>444,886</u>		<u>429,055</u>
Income funds					
Unrestricted funds			444,886		429,055
			<u>444,886</u>		<u>429,055</u>

The financial statements were approved by the Trustees on 29 December 2020



Rev'd M O'Dowd STL
Trustee

Mrs P Brown
Trustee



Company Registration No. 06526106

LIVERPOOL SEAFARERS CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash generated from operations	21		26,020		153,454
Investing activities					
Purchase of tangible fixed assets		(4,105)		-	
Net cash used in investing activities			(4,105)		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			21,915		153,454
Cash and cash equivalents at beginning of year			398,197		244,743
Cash and cash equivalents at end of year			<u>420,112</u>		<u>398,197</u>

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

Charity information

Liverpool Seafarers Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 20 Crosby Road South, Waterloo, Liverpool, Merseyside, L22 1RQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, although the impact of the covid-19 pandemic could well have a medium term effect on the charity, the trustees have reasonable expectation that the charity has adequate resources and support to continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from charitable activities includes income received under contract or where entitlement to the grant funding is subject to performance conditions. Income is recognised in the Statement of Financial Activities when the related services have been provided, income received in advance of those services being provided is deferred.

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

Income from trading activities, includes income from fundraising events and trading activities to raise funds for the charity. Income is recognised when earned and the charity is entitled to the receipt.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are those that assist the work of the charity but are not directly attributable to the charitable activities. Support costs include office costs, administrative payroll costs and governance costs which support the charity's activities. Where the support costs cannot be attributable to a direct activity they have been allocated to the costs of raising funds and charitable activities on a pro-rata basis.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Assets below £750 are not capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies (Continued)

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2019	2018
	£	£
Donations and gifts	281,341	296,299
Legacies receivable	500	-
Merchant Navy & Welfare Board grant	3,715	-
	<u>285,556</u>	<u>296,299</u>

4 Charitable activities

	Provision of welfare facilities	Other trading activities	Total 2019	Total 2018
	£	£	£	£
Shop & bar income	-	49,135	49,135	44,518
Internet & phone cards	-	137,211	137,211	138,287
Profit on foreign exchange	-	32,632	32,632	50,948
Port levy	17,171	-	17,171	13,274
Room hire	4,980	-	4,980	8,480
	<u>22,151</u>	<u>218,978</u>	<u>241,129</u>	<u>255,507</u>

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

4 Charitable activities

(Continued)

For the year ended 31 December 2018

	Provision of welfare facilities	Other trading activities	Total 2019
	£	£	£
Shop & bar income	-	44,518	44,518
Internet & phone cards	-	138,287	138,287
Profit on foreign exchange	-	50,948	50,948
Port levy	13,274	-	13,274
Room hire	8,480	-	8,480
	<u>21,754</u>	<u>233,753</u>	<u>255,507</u>
Analysis by fund			
Unrestricted funds	<u>21,754</u>	<u>233,753</u>	<u>255,507</u>

5 Other income

	Unrestricted funds	Unrestricted funds
	2019	2018
	£	£
Bank interest	<u>3,277</u>	<u>1,278</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2019	2018
	£	£
Promotional activities	<u>16,196</u>	<u>3,327</u>
	<u>16,196</u>	<u>3,327</u>

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

7 Charitable activities

	Provision of welfare facilities £	Other trading activities £	Total 2019 £	Total 2018 £
Staff costs	137,036	8,067	145,103	120,750
Depreciation and impairment	11,146	-	11,146	13,750
Shop & bar purchases	-	37,707	37,707	32,258
Phone cards	-	107,890	107,890	100,934
Rent & rates	37,496	-	37,496	36,770
Heat & light	12,854	-	12,854	9,039
Insurance	6,622	-	6,622	8,172
Repairs, renewals & equipment leasing	26,433	-	26,433	14,645
Cleaning	6,940	-	6,940	6,233
Mini-buses, travel & subsistence	23,995	-	23,995	22,170
Printing, postage & stationery	5,920	-	5,920	4,138
Computer & telephone	11,975	-	11,975	12,718
Other costs	6,700	657	7,357	9,693
Chaplaincy subscriptions	4,715	-	4,715	3,381
Advertising & promotion	20,599	-	20,599	14,922
	<u>312,431</u>	<u>154,321</u>	<u>466,752</u>	<u>409,573</u>
Grant funding of activities (see note 8)	2,800	-	2,800	-
Share of support costs (see note 9)	13,447	-	13,447	13,223
Share of governance costs (see note 9)	14,936	-	14,936	11,533
	<u>343,614</u>	<u>154,321</u>	<u>497,935</u>	<u>434,329</u>

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

7 Charitable activities

(Continued)

For the year ended 31 December 2018

	Provision of welfare facilities £	Other trading activities £	Total 2018 £
Staff costs	112,766	7,984	120,750
Depreciation and impairment	13,750	-	13,750
Shop & bar purchases	-	32,258	32,258
Phone cards	-	100,934	100,934
Rent & rates	36,770	-	36,770
Heat & light	9,039	-	9,039
Insurance	8,172	-	8,172
Repairs, renewals & equipment leasing	14,645	-	14,645
Cleaning	6,233	-	6,233
Mini-buses, travel & subsistence	22,170	-	22,170
Printing, postage & stationery	4,138	-	4,138
Computer & telephone	12,718	-	12,718
Other costs	6,874	2,819	9,693
Chaplaincy subscriptions	3,381	-	3,381
Advertising & promotion	14,922	-	14,922
	<u>265,578</u>	<u>143,995</u>	<u>409,573</u>
Share of support costs (see note 9)	13,223	-	13,223
Share of governance costs (see note 9)	11,533	-	11,533
	<u>290,334</u>	<u>143,995</u>	<u>434,329</u>
Analysis by fund			
Unrestricted funds	<u>290,334</u>	<u>143,995</u>	<u>434,329</u>

8 Grants payable

	Provision of welfare facilities 2019 £	2018 £
Grants to individuals	2,800	-
	<u>2,800</u>	<u>-</u>

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

9 Support costs

	Support costs	Governance costs	2019	Support costs	Governance costs	2018
	£	£	£	£	£	£
Staff costs	13,447	-	13,447	13,223	-	13,223
Audit fees	-	5,500	5,500	-	5,500	5,500
Legal and professional	-	7,341	7,341	-	4,370	4,370
Trustee insurance	-	2,095	2,095	-	1,663	1,663
	<u>13,447</u>	<u>14,936</u>	<u>28,383</u>	<u>13,223</u>	<u>11,533</u>	<u>24,756</u>
Analysed between						
Charitable activities	<u>13,447</u>	<u>14,936</u>	<u>28,383</u>	<u>13,223</u>	<u>11,533</u>	<u>24,756</u>

Governance costs includes payments to the auditors of £5,500 (2018- £5,500) for audit fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Bar staff	1	1
Administration	8	8
	<u>9</u>	<u>9</u>

Employment costs

	2019 £	2018 £
Wages and salaries	130,399	113,097
Social security costs	6,477	5,600
Other pension costs	21,674	15,276
	<u>158,550</u>	<u>133,973</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2019 Number	2018 Number
£60,000-£70,000	<u>1</u>	<u>-</u>

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

12 Tangible fixed assets

	Fixtures and Motor vehicles fittings		Total
	£	£	£
Cost			
At 1 January 2019	49,063	53,065	102,128
Additions	4,105	-	4,105
At 31 December 2019	<u>53,168</u>	<u>53,065</u>	<u>106,233</u>
Depreciation and impairment			
At 1 January 2019	46,529	34,340	80,869
Depreciation charged in the year	1,822	9,325	11,147
At 31 December 2019	<u>48,351</u>	<u>43,665</u>	<u>92,016</u>
Carrying amount			
At 31 December 2019	<u>4,817</u>	<u>9,400</u>	<u>14,217</u>
At 31 December 2018	<u>2,533</u>	<u>18,724</u>	<u>21,257</u>

13 Stocks

	2019	2018
	£	£
Finished goods and goods for resale	<u>6,743</u>	<u>5,803</u>

14 Debtors

	2019	2018
	£	£
Amounts falling due within one year:		
Other debtors	32,024	36,070
Prepayments and accrued income	4,094	3,820
	<u>36,118</u>	<u>39,890</u>

15 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	422	548
Accruals and deferred income	31,882	35,544
	<u>32,304</u>	<u>36,092</u>

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £21,674 (2018 - £15,276).

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2019	2018
	£	£
Within one year	39,444	40,478
Between two and five years	140,000	144,444
In over five years	315,000	350,000
	<u>494,444</u>	<u>534,922</u>

LIVERPOOL SEAFARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

18 Related party transactions

Key management of the charity comprises of the Chief Executive. The total amount of employee benefits received by key management personnel amounted to £67,235 (2018 £49,224).

The Mersey Mission together with the Apostleship of the Sea (Liverpool) a registered charity No: 224664 jointly own the premises of Colonsay House and charge rent to Liverpool Seafarers Centre for the use of the premises.

They have entered into an agreement to underwrite the costs equally of the Liverpool Seafarers Centre (Registered Charity: 1125539).

During the year the Liverpool Seafarer Centre received financial support from the Mersey Mission amounting to £121,250 (2018 £132,500) with the Apostleship of the Sea (Liverpool) giving the same. Both bodies received income from Liverpool Seafarers Centre (LSC) of £17,500 each being the rent charged for the use of Colonsay House by LSC.

At the 31 December 2019 £26,581(2018 £23,879) was due from the Mersey Mission to LSC.

19 Going concern

The Centre is dependent on the financial support of both The Apostleship of the Sea (Liverpool) and The Mersey Mission to Seafarers. Both organisations have indicated their willingness to continue this support for the foreseeable future.

20 Company limited by guarantee

The Centre is a company limited by guarantee, registered in England and Wales. The Centre's registered number and registered office can be found on the information page of the Report of the Trustees. On a winding up each person who is a member at the date of winding up or who has ceased to be a member during the year prior to that date is liable to contribute a sum not exceeding £1 towards the assets of the company.

21 Cash generated from operations	2019 £	2018 £
Surplus for the year	15,832	115,429
Adjustments for:		
Depreciation and impairment of tangible fixed assets	11,146	13,750
Movements in working capital:		
(Increase) in stocks	(940)	(1,817)
Decrease/(increase) in debtors	3,772	(2,395)
(Decrease)/increase in creditors	(3,788)	28,487
Cash generated from operations	26,022	153,454