



**ANNUAL REPORT AND ACCOUNTS**

**31 MARCH 2019**

Scottish Charity Number SC045343

**THE JOHN MAURICE AITKEN TRUST  
FOR THE YEAR ENDED 31 MARCH 2019**

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**THE JOHN MAURICE AITKEN TRUST  
TRUST INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2019**

The Trustees have pleasure in presenting their report along with the financial statements of the Trust for the year ended 31<sup>st</sup> March 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to small charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16<sup>th</sup> July 2014 (SORP FRS 102 1A).

**Reference and Administration Details**

**Principal address**

4<sup>th</sup> Floor  
221 West George Street  
Glasgow  
G2 2ND

**Trustees**

Brian Aitken, Treasurer  
Christine Aitken  
Ciar'an Aitken  
Claire Aitken  
Joanne Aitken, Chair of Trustees  
Kevin Aitken  
Moirra Aitken  
Paul Checketts  
Jordan Cranston  
Allan Gillies  
Mark Hamilton  
Helen Little, Vice Chair of Trustees  
Lisa McClelland (resigned 27<sup>th</sup> January 2019)  
Gavin Millar  
David Nellaney  
David Nicholson, Secretary

**Bankers**

Royal Bank of Scotland  
339 Byres Road  
Glasgow  
G12 8QP

**Independent Examiner**

Fraser Campbell CA  
60 Dowanside Road  
Glasgow  
G12 9DL

**Scottish Charity Number and Legal Status**

Scottish Charitable Incorporated Organisation ("SCIO") – Number SC045343

**THE JOHN MAURICE AITKEN TRUST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2019**

**Charitable Object**

The Trust was formed on 13 January 2015 as a Scottish Charitable Incorporated Organisation ("SCIO"). The income of the Trust arises from events and donations received.

Our mission is to help people in Scotland facing financial, social or physical adversity. As a small family-run trust, we aim to have a big impact for individuals, groups and communities through modest, but meaningful, financial grants.

**Governance**

The Trustees meet at least four times a year to discuss the operations of the SCIO. Day to day running of the charity is split into subgroups of fundraising, awards, finance and administration. The groups are led by Trustees and meet regularly to advance the objectives of the SCIO.

On appointment, Trustees are provided with relevant information including information about the charity and their responsibilities as Trustees.

The Trustees who served during the period are listed on page 1 of this report.

**Risk Management**

The Trustees are responsible for the management of the risks faced by the SCIO. They review the major risks to which the Trust is exposed and have established systems and procedures to manage those risks. The primary risks to the Trust include:

- Raising insufficient funds to continue operating,
- Selection of appropriate recipients for awards, and
- Non-compliance with Charity Legislation / Regulations and good practice issues.

The Trustees mitigate these risks by having a strong focus on fundraising, a rigorous consideration process of awards and maintaining a risk register.

**Charitable activities**

In the period under review, we have supported 17 groups and 14 individuals awarding £46,019. The awards have reached a wide scope of people in hardship across Scotland and the Trust is delighted that these recipients directly reflect the key objectives. Some examples are laid out below:

**Soul Soup**

The JMA is proud to support Soul Soup which is a completely free counselling service set up for 12-25 year olds who live in Dumfries and the surrounding areas. We have provided funding to allow trained professionals to support young people to work through difficult times and improve their mental health and resilience in a safe and supportive environment.

**Beatson Cancer Charity**

The JMA continues to fund and work closely with the Beatson Cancer Charity on a scheme aimed at cancer patients and their families/friends who are in financial hardship. This holistic support scheme allows patients and their families to have an experience of their choice whilst going through treatment. These experiences have ranged from a day out at sporting events, a family meal, an outdoor activity experience and many more. Applications are managed and assessed by the charity and the positive impact these experiences bring to patients and their families is considerable.

**THE JOHN MAURICE AITKEN TRUST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2019 (*continued*)**

**Emergency funding requests, D&G Social work department**

The JMA continues to support emergency requests from social workers who have contacted us on behalf of their clients to meet needs that cannot be met through other funding means. Small awards, typically for clothing, furniture or household appliances, have been granted to several individuals and families. Whilst small, these awards have had a big impact to the recipients.

**Parkhead Homework Club**

For the second year in succession the JMA provided funds to run the club for four 6-week blocks. The club is run by a local organisation called Playbusters who work in partnership with the two local primary schools in the area. Families are chosen based on need, for example, referrals from social work, foodbanks and the housing association. Children are supported to focus on their homework while the parents cook a meal which everyone shares at the end. The main driver for people coming along is food, being supported to cook more nutritious meals. In addition, the housing association health improvement team support the parents with mental health and addiction issues and financial inclusion officers help parents with any budgeting problems they might be having. On average, approximately 18 families attend each week including over 40 children.

**Parents Inclusion Network**

The JMA continued its strong links with PIN during this reporting period. PIN is a group of parents and carers who all have a son or daughter with a disability. The members and their children are from a varying range of backgrounds with a wide range of disabilities and ages. PIN use the shared experience of raising a child with a disability to provide support to families in similar circumstances, reducing feelings of isolation, exclusion and loneliness which can be very common. The group provide support include connecting families with other families in similar situations, organising informal get-togethers, organising "family days" in the school holidays and training and information sessions on various issues. PIN is managed by parents and carers on a voluntary basis and all entry fees for events are paid for by PIN so that no family is excluded from their support because of financial constraints. Currently they are supporting around 700 families in Dumfries and Galloway and the JMA is proud to assist.

**Glasgow Night Shelter**

The JMA has continued to support the great work of Glasgow Night Shelter to aid homeless asylum seekers and refugees in Glasgow. The people who depend on Glasgow Night Shelter are not entitled to statutory state support and, as a result, are often left in extreme poverty. Last Christmas, the JMA funded a Christmas dinner for all the individuals who needed one.

**Maryhill Integration Network**

MIN was one of the first organisations the JMA Trust supported and we continue to have a strong relationship with them. MIN brings refugee, migrant and local communities together through, art, social, cultural and educational groups and projects, offering people a chance to learn new skills, meet new people, share experiences and take part in worthwhile activities to improve their lives and the life of their communities.

**Perth & Kinross Association of Voluntary Services - Carers**

We supported PKAVS Carers for the first time during this reporting period. The Carers Hub supports over 1,000 unpaid carers in Perth & Kinross and is split into 3 services; Young Carers support those aged 5 – 15 years of age, Young Adult Carers those aged 16 to 25, and Adult Carers individuals aged 26 and older. Funding from the JMA was used to improve the lives of carers through practical and emotional support, advocacy, training and information about services, rights and benefits.

**South Ayrshire Escape from Homelessness (SeAscape)**

The JMA supported SeAscape with funding to work towards their vision that everyone is given the opportunity to have a home and a place in the community of Ayrshire. They provide a range of support

**THE JOHN MAURICE AITKEN TRUST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2019 (*continued*)**

for people of all ages to overcome the barriers that result in homelessness by providing the level, quality and choice of support which result in better more stable lives and social inclusion.

**Move On**

The JMA supported projects at Move On Scotland in 2018. Move On work with vulnerable young people and people affected by homelessness to help them secure a job, manage money, sustain a stable home and live a fulfilling and independent life. They help people achieve these goals by providing mentoring, peer education, training, volunteering opportunities, guidance, information and advice. The services the JMA has supported has enabled people to develop life and employability skills, build positive social networks, grow in self-confidence, gain qualifications and sustain a job.

**Coatbridge Foodbank**

The JMA has continued its support for Coatbridge Foodbank and funded them to purchase essential goods to replenish stock and cover costs following a robbery.

Details of many more awards we have made during the year can be found on our website, blog or social media channels.

**THE JOHN MAURICE AITKEN TRUST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2019 (continued)**

**Individual Awards**

As well as groups, clubs and community organisations, we have made 14 carefully assessed awards directly to individuals who have applied and are facing financial, social or physical adversity.

**Financial Review**

The accounts show that in the period to 31 March 2019 the Trust awarded £46,019 in line with our charitable objectives. Our income was £91,880 which predominantly came from our annual ball, numerous fundraising events by our supporters and donations.

We seek to operate with minimum overheads with most of the Trust's work being done on a voluntary basis. Our main expenditure is the cost of our annual ball which is our major fundraising event in the year.

We generated a surplus of £24,442 in the period giving total funds at 31 March 2019 of £51,239.

**Reserves Policy**

The Trust's reserve policy is to ensure that it maintains sufficient reserves to meet all liabilities as they fall due and to provide sufficient working capital to meet the upfront costs of major fundraising events. All events are planned and controlled to operate on a self-funding basis.

**Plans for the Future**

The Trustees continually review the best and most efficient way of ensuring the money raised for the JMA Trust is used to maximise impact and benefit.

With this in mind, the Trust is changing direction in terms of accepting open applications. This will still happen but on a smaller scale enabling us to make small but meaningful awards. Our focus will shift to creating partnerships with organisations through regular awards to fund specific projects. This new approach will allow us to build relationships with a network of partners and enable the Trust to see the difference these awards are making.

The JMA Trust will continue to focus on making a difference in the lives of our award recipients. We aim to grow our income through increasing the number of fundraising activities we hold throughout the year and promoting the Trust to individual fundraisers. Therefore, increasing the number of awards we are able to allocate.

**Key Management Personnel**

All trustees are listed on page 1. Those trustees who hold management roles are listed below:

Brian Aitken, Treasurer  
Joanne Aitken, Chair of Trustees  
David Nicholson, Secretary  
Helen Little, Vice Chair of Trustees

**THE JOHN MAURICE AITKEN TRUST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2019 (continued)**

**Volunteer Help**

We would like to thank the Radisson Hotel who provide us with meeting facilities for our Trustee meetings throughout the year.

There are many volunteers (too many to mention!) who give their time generously to support the JMA. We are eternally grateful for their help and involvement and recognise the huge contribution that they make to the success of the Trust.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements for each 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, of the charity for that period. In preparing the financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The accounts have been prepared in accordance with the small charity accounting exemptions permitted under SORP FRS 102 1A. Approved by the trustees on 17/12/19 and signed on their behalf by:



Brian Aitken CA  
Treasurer

**THE JOHN MAURICE AITKEN TRUST  
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2019**

I report on the accounts of the charity for the year ended 31 March 2019 which are set out on pages 8 to 13.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



**Fraser Campbell CA  
Registered Individual  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
60 Dowanside Road  
Glasgow  
G12 9DL**

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**THE JOHN MAURICE AITKEN TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2019**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
<b>Income and endowments from:</b>				
Donations		39,224	39,224	39,488
Other trading activities –fundraising events		52,656	52,656	57,625
<b>Total income</b>		<u>91,880</u>	<u>91,880</u>	<u>97,113</u>
<b>Expenditure on:</b>				
Raising funds	<b>4</b>	(21,324)	(21,324)	(27,115)
Charitable activities	<b>5</b>	(46,114)	(46,114)	(122,046)
<b>Total Expenditure</b>		<u>(67,438)</u>	<u>(67,438)</u>	<u>(149,161)</u>
<b>Net income/(deficit)</b>		24,442	24,442	(52,048)
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>26,797</u>	<u>26,797</u>	<u>78,845</u>
Total funds carried forward		<u><u>51,239</u></u>	<u><u>51,239</u></u>	<u><u>26,797</u></u>

The notes on pages 10 to 13 form part of these financial statements.

**THE JOHN MAURICE AITKEN TRUST  
BALANCE SHEET  
AS AT 31 MARCH 2019**

	<b>Note</b>	<b>Mar-19 £</b>	<b>Mar-18 £</b>
<b>Fixed Assets</b>	<b>8</b>	131	275
<b>Current Assets</b>			
<b>Debtors</b>	<b>9</b>	2,371	435
<b>Cash at Bank</b>		<u>50,689</u>	<u>28,438</u>
		53,060	28,873
<b>Liabilities</b>			
<b>Creditors falling due within one year</b>	<b>10</b>	1,952	2,351
<b>Net current Assets</b>		<u>51,108</u>	<u>26,522</u>
<b>Net assets</b>		<u>51,239</u>	<u>26,797</u>
<b>The funds of the charity:</b>			
<b>Unrestricted Income funds</b>	<b>11</b>	<u>51,239</u>	<u>26,797</u>

The financial statements set out on pages 8 to 13 were approved by the Trustees on 17/12/19 2019



Brian Aitken

Trustee

The notes on pages 10 to 13 form part of these financial statements.

**THE JOHN MAURICE AITKEN TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**1. Accounting Policies**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102 1A), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Statement of Cashflows**

In accordance with the provisions of FRS 102 1A the charity has taken advantage of the exemption available to small charities and does not present a Statement of Cashflows.

**Going Concern**

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**Income recognition**

All incoming resources are recognised once the charity has entitlement to the funds and there is reasonable certainty that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

**Expenditure recognition**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Costs of raising funds**

The costs of generating funds consist of fundraising event costs, costs of raising donations and overhead costs as shown in note 4.

**Charitable activities**

Costs of charitable activities include grants made and governance costs as shown in note 5.

**Allocation of overhead and governance costs**

Overhead costs have been 100% allocated to cost of raising funds. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulations and good practice. These costs are included in costs of charitable activities as shown in note 5.

**THE JOHN MAURICE AITKEN TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019 (continued)**

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**2. Taxation**

The Trust has charitable status and is exempt from taxation.

**3. Trustee and Independent Examiner Remuneration**

None of the Trustees nor the Independent Examiner received remuneration in the period.

**4. Analysis of costs of raising funds**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Costs of donations	2,424	4,932
Event costs	17,624	19,423
Advertising & marketing costs	368	1,753
Sundry expenses	908	1,007
	<u>21,324</u>	<u>27,115</u>

**5. Analysis of charitable expenditure**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Awards made	46,019	121,955
Governance costs	95	91
	<u>46,114</u>	<u>122,046</u>

**6. Governance costs**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Cost of meetings	55	56
ICO Fee	40	35
	<u>95</u>	<u>91</u>

**THE JOHN MAURICE AITKEN TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019 (continued)**

7.

**Analysis of awards**

	<b>Awards to Institutions</b>	<b>Awards to Individuals</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Financial Hardship	6,115	5,508	11,623
Social	10,906	735	11,641
Physical Adversity	20,775	1,980	22,755
	<u>37,796</u>	<u>8,223</u>	<u>46,019</u>

8. **Tangible Fixed Assets**

	<b>Total £</b>
<b>Computer and equipment</b>	
<b>Cost</b>	
At 1 Apr 2018	430
Additions	-
Disposals	-
At 31 Mar 2019	<u>430</u>
<b>Depreciation</b>	
At 1 Apr 2018	155
Charge for the year	144
Eliminated on disposals	-
At 31 Mar 2019	<u>299</u>
<b>Net book value</b>	
31 Mar 2019	<u>131</u>
31 Mar 2018	<u>275</u>

**THE JOHN MAURICE AITKEN TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019 (continued)**

**9. Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	2,371	435
	<u>2,371</u>	<u>435</u>

**10. Creditors due within one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Awards payable	1,142	1,300
Trade creditors	-	101
Other Creditors	210	210
Accruals and deferred income	600	740
	<u>1,952</u>	<u>2,351</u>

**11. Analysis of charitable funds**

<b>Fund name</b>	<b>Balance b/forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Fund c/forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted fund	26,797	91,880	(67,438)	51,239
Total	<u>26,797</u>	<u>91,880</u>	<u>(67,438)</u>	<u>51,239</u>

The unrestricted funds are available to be spent for any of the purposes of the charity.

**12. Related party transactions and trustees' expenses and remuneration**

The trustees all give their time and expertise freely without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil. (2018: £56).

Nevis Capital LLP of which Brian Aitken Trustee is a Partner provides administration support on a pro bono basis.

Donations made by the Trustees in the year totalled £1,340 (2018: £1,440)