



ANNUAL REPORT AND ACCOUNTS

31 MARCH 2021

Scottish Charity Number SC045343

**THE JOHN MAURICE AITKEN TRUST
FOR THE YEAR ENDED 31 MARCH 2021**

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**THE JOHN MAURICE AITKEN TRUST
TRUST INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees have pleasure in presenting their report along with the financial statements of The John Maurice Aitken Trust (the 'Trust') for the year ended 31st March 2021. 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 16th July 2014 (SORP FRS 102 1A).

Reference and Administration Details

Principal address

4th Floor
221 West George Street
Glasgow
G2 2ND

Trustees

Brian Aitken, Treasurer
Christine Aitken
Ciar'an Aitken
Claire Aitken
Joanne Aitken
Kevin Aitken
Moirra Aitken
Paul Checketts
Jordan Cranston
Allan Gillies, Chair of Trustees
Mark Hamilton
Helen Little, Vice Chair of Trustees
Gavin Millar
David Nellaney
David Nicholson, Secretary

Bankers

Royal Bank of Scotland
339 Byres Road
Glasgow
G12 8QP

Independent Examiner

Margaret Kerr CA
204 Nithsdale Road
Glasgow
G41 5EU

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 2021**

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, partnerships & 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

The Trust's mission is to help people facing financial, social or physical adversity. The Partnership and Awards Committee (PAC) works towards this mission through partnerships with like-minded organisations, awards to families and individuals in crisis, and Christmas and Easter donations.

Partnerships

In June 2019, the Trust decided to close our open small-grant scheme and focus on establishing partnerships with organisations that share our ethos and deliver vital support to target groups. Our Partnerships model is designed to allow us to build strong relationships with these organisations over time. Leading to better communication to ensure our money is reaching those in need. This should ensure our grants have a greater impact and help us to better tell the stories of how the Trust helps people throughout Scotland. Partnerships also create more funding certainty for partner organisations, enabling them, for example, to sustain and/or develop services for their users.

Each partnership has a PAC point of contact to facilitate regular communication between the Trust and the partner organisation. For example, partner organisations typically agree to meet three times per year for up-dates (via email, phone or in person); addressing how the grant is being used and planning for the Trust's social media content. These meetings also offer partners the opportunity to report any concerns and/or share ideas for developing the partnership.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021 (*continued*)**

To publicise the work of the Trust, partner organisations agree to facilitate content for fundraising purposes, where possible. Examples of content include interviews with staff, trustees and service users, using photos, text and video. In Q3, the Trust PAC Group completes a review and takes a decision on whether to renew the partnership. Partners are asked to complete an end of award report, detailing the impact of the partnership and their proposals for the next year.

Currently, the Trust has eight partnerships with varying agreements in place. Unfortunately, the COVID-19 pandemic has negatively impacted a number of these partnerships with some of them unable to provide their services during this time. All partnerships will be regularly reviewed as COVID-19 restrictions ease. Some of the Trust's main partnerships are listed below.

Glasgow Night Shelter for Destitute Asylum Seekers (GNS) has been preventing homelessness among destitute asylum seekers since 2011. Glasgow is the UK's largest dispersal area and GNS are Scotland's main provider of emergency and temporary accommodation for this community who have no recourse to public funds. GNS operate 365 nights a year and their roots are in a volunteer-led model, based in empty halls around the city, only getting their own premises in 2018. They have set out to co-produce an accommodation pathway that will demonstrably improve the quality of life for their community, by leading a city-wide pilot project. This will improve the quality, quantity and coordination of third sector accommodation and services available to destitute asylum seekers.

In November 2019 they began a radical transformation of their own service, from a basic overnight shelter for 25 men in a shared dormitory, into a 24/7 human rights centre. Here their community can immediately access dignified private accommodation; time, space and support to explore their rights; and access services to improve their wellbeing. Since this transformation, there has been a Scotland-wide commitment to end the use of night shelters. This year, the Trust has donated £13,000 to support the great work of the GNS.

Maryhill Integration Network (MIN) supports community cohesion through social, cultural, and educational projects. The Trust awarded MIN £3,200 this year, bringing together people from different parts of communities, including refugees, migrants and locals, to learn new skills, meet new people, share experiences and improve the life of the community.

MENSELF+, based in Parkhead, offers a range of innovative and relevant educational support services with a view to improving the mental and physical health and well-being of men in Scotland, and the relationships they hold. The programmes they run are designed to encourage men to take responsibility for their health by reducing preventable disease, the impact of alcohol and drug abuse, premature death (including suicide) whilst enhancing a sense of well-being and social connectedness. This has been especially challenging this year. However, MENSELF+ have adapted a number of their programmes and introduced new aspects to ensure 'lockdown' did not isolate families. The Trust awarded MENSELF+ £3000 for their 'renovating relationships' community programme for families.

Dundee Bairns is a children's charity focusing on the provision of basic needs for children in Dundee. Since 2016, the Fun and Food programme has provided over 300,000 individual meals to children in school holiday periods. This helps to tackle food insecurity and holiday hunger for children living in areas of high multiple deprivation. The Trust donated £2,000 to support the Cosy Bairns project, a new project for Dundee Bairns, which provides children's clothing throughout the city; a basic necessity many families struggle with.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021 (*continued*)**

Dumfries and Galloway Social Work Department funnel emergency requests for funding from individuals and families in crisis with nowhere else to turn. For example, we often see cases of families requesting furniture or clothes for children due to a change in circumstances and lack of government support. Social workers apply on behalf of individuals by completing our emergency request application form. Applications are reviewed immediately by three members of the PAC to ensure a rapid response. Decisions on applications must be unanimous, to award or reject, otherwise they are referred to the wider PAC for input. Awards are paid to D&G Social Work as the social worker supervises the spend of the individual. The Trust provided £8,525 between 1 April 2020 and 30 March 2021.

Glasgow North East Carers' Association (GNE Carers) also make emergency requests for funding from individuals and families in crisis. The process is the same one used by D&G Social Work and we have provided £8,989 to GNE Carers in the past year.

Christmas and Easter Donations

The PAC makes discretionary one-off donations around Christmas and Easter. This year the donations totalled £26,000. All trustees are encouraged to nominate organisations for donations. These nominations are then reviewed by the PAC. Successful nominations typically receive around £1,000 but can be as much as £2,000. This year, across Easter and Christmas, we have awarded funds to:

- Edinburgh Children's Hospital Charity
- Glasgow Spirit of Christmas
- Unity Enterprise - Spoon Café
- BME One Community
- Lockerbie Corps - The Salvation Army
- Birth, Baby & Beyond
- Parkhead Breakfast Club
- Cumbernauld Baby Bank
- Maxi Richards Foundation
- In response to the COVID-19 crisis, the Trust awarded £12,000 to foodbanks covering Cumbernauld, Viewpark, Coatbridge, Dumbarton and Prestwick.

The Trust hopes to deepen our links with existing partners, helping them through the effects of the COVID-19 pandemic. The pandemic and government lockdown have already placed additional stress on some of our partners. The partnership structure has helped the PAC to respond to these needs, for example: providing over £350 worth of fresh fruit and veg deliveries to service users of the Glasgow Night Shelter, who were placed into emergency accommodation. As a committee, we remain open to new opportunities to establish partnerships with like-minded organisations and may shift focus depending on the outcome of year one reviews.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021 (*continued*)**

Financial Review

The accounts show that in the year to 31 March 2021 the Trust awarded £66,067 in line with our charitable objectives. Our income was £79,027 which predominantly came from our annual ball (held online this year), 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.

We generated a net income of £5,973 in the year, giving total funds at the 31 March 2021 of £71,567.

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 Trust is used to maximise impact and benefit.

Given the impact that the ongoing global pandemic has had on events, plans include accessing more digital and remote fundraising and to hold more events online. The Trust will continue to focus on making a difference in the lives of our award recipients and are planning more support for those impacted by the pandemic.

Key Management Personnel

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

Brian Aitken, Treasurer
Allan Gillies, 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 2021 (*continued*)**

Volunteer Help

There are many volunteers (too many to mention!) who give their time generously to support the Trust. 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 21/11/21 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 2021**

I report on the accounts of the charity for the year ended 31 March 2021 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 (as amended). 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 Regulations

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.



Margaret Kerr CA
204 Nithsdale Road
Glasgow
G41 5EU

21st Nov 2021

**THE JOHN MAURICE AITKEN TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:				
Donations		55,942	55,942	50,509
Other trading activities –fundraising events		23,085	23,085	60,479
Total income		<u>79,027</u>	<u>79,027</u>	<u>110,988</u>
Expenditure on:				
Raising funds	4	(6,947)	(6,947)	(33,443)
Charitable activities	5	(66,107)	(66,107)	(63,190)
Total Expenditure		<u>(73,054)</u>	<u>(73,054)</u>	<u>(96,633)</u>
Net income		5,973	5,973	14,355
Reconciliation of funds:				
Total funds brought forward		65,594	65,594	51,239
Total funds carried forward		<u>71,567</u>	<u>71,567</u>	<u>65,594</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 2021

	Note	2021 £	2020 £
Fixed Assets	8	-	-
Current Assets			
Debtors	9	45	1,695
Cash at Bank		<u>71,522</u>	<u>65,149</u>
		71,567	66,844
Liabilities			
Creditors falling due within one year	10	-	1,250
Net current Assets		<u>71,567</u>	<u>65,594</u>
Net assets		<u>71,567</u>	<u>65,594</u>
The funds of the charity:			
Unrestricted Income funds	11	<u>71,567</u>	<u>65,594</u>

The financial statements set out on pages 8 to 13 were approved by the Trustees on 21/11/21 2021



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 2021**

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 2021 (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

	2021	2020
	£	£
Costs of donations	735	5,666
Event costs	3,123	24,799
Advertising & marketing costs	2,250	2,029
Sundry expenses	839	949
	<u>6,947</u>	<u>33,443</u>

Costs of donations includes items such as hire of equipment, hire of marquees and cost of merchandise for fundraising activities.

Event costs relate to the Trust's Annual Ball, the main fundraising event of the year.

5. Analysis of charitable expenditure

	2021	2020
	£	£
Awards made	66,067	63,055
Governance costs	40	135
	<u>66,107</u>	<u>63,190</u>

6. Governance costs

	2021	2020
	£	£
Cost of meetings	-	95
ICO Fee	40	40
	<u>40</u>	<u>135</u>

THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

7.

Analysis of awards

	Awards to Institutions	Awards to Individuals	Total
	£	£	£
Financial Hardship	29,353	17,514	46,867
Social	14,200	-	14,200
Physical Adversity	5,000	-	5,000
	<u>48,553</u>	<u>17,514</u>	<u>66,067</u>

8. **Tangible Fixed Assets**

	Total £
Computer and equipment	
Cost	
At 1 Apr 2020	430
Additions	-
Disposals	-
At 31 Mar 2021	<u>430</u>
Depreciation	
At 1 Apr 2020	430
Charge for the year	-
Eliminated on disposals	-
At 31 Mar 2021	<u>430</u>
Net book value	
31 Mar 2021	<u>-</u>
31 Mar 2020	<u>-</u>

9. **Debtors**

	2021 £	2020 £
Prepayments and accrued income	<u>45</u>	<u>1,695</u>
	<u>45</u>	<u>1,695</u>

THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021 (*continued*)

10. Creditors due within one year

	2021 £	2020 £
Other Creditors	-	1,250
	<u>-</u>	<u>1,250</u>

11. Analysis of charitable funds

Fund name	Balance b/forward £	Income £	Expenditure £	Fund c/forward £
Unrestricted fund	65,594	79,027	(73,054)	71,567
Total	<u>65,594</u>	<u>79,027</u>	<u>(73,054)</u>	<u>71,567</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. (2020: £95).

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

The Trust was the nominated charity for Digby Brown during the year and they kindly donated an incredible £10,000 for which we are very grateful. David Nellaney (Trustee) is also a Partner at Digby Brown.

Donations made by the Trustees to the Trust in the year totalled £1,213 (2020: £1,850).