



ANNUAL REPORT AND ACCOUNTS

31 MARCH 2018

Scottish Charity Number SC045343

**THE JOHN MAURICE AITKEN TRUST
FOR THE YEAR ENDED 31 MARCH 2018**

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**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018**

The Trustees have pleasure in presenting their report along with the financial statements of the Trust for the year ended 31st March 2018. 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, Chair of Trustees
Kevin Aitken
Moirra Aitken
Paul Checketts
Jordan Cranston
Allan Gillies
Mark Hamilton (appointed 19th November 2017)
Helen Little
Lisa McClelland
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 8QP

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 2018 (continued)**

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, applications, 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 candidates 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 to candidates and maintaining a risk register.

Charitable activities

In the period under review, we have supported 52 groups and 21 individuals awarding £121,955. 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:

Beatson Cancer Charity

The JMA has funded and worked closely with the Beatson Cancer Charity on a scheme aimed at cancer patients and their families/friends who are experiencing 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 meal out, to trip to Alton Towers or an overnight stay at Loch Lomond. Applications are managed and assessed by the charity and the positive impact these experiences bring is huge.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018 (*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 seven individuals. Whilst small, these awards have had a big impact to the recipients.

Bethlehem House of Bread

This foodbank/clothes bank/soup kitchen in Cumbernauld is run completely by volunteers of all ages, including local school children. It provides a much-needed service to the community. The people using the service sit down for a meal together, before being provided with groceries to take away, toiletries, and access to a clothes bank.

Parkhead Homework Club

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.

The Marie Trust

The Marie Trust seeks to work with vulnerable people, adopting a person-centred professional approach to its delivery of advice, information, advocacy and life skills development services in order to promote opportunity and inclusion and to prevent and alleviate poverty, homelessness and disadvantage/social exclusion. They provide basic services such as access to showers, clothing, laundry facilities, and money management but also a range of further support including skills development, health services, intervention services, outreach services, home support service and counselling.

The DASH Club

The DASH Club aims to promote health, wellbeing, social skills and self confidence in young people with complex support needs. They do this through an afterschool programme delivering a variety of activities such as dance, swimming and other sports. The JMA has continued to support the DASH Club this year to employ trained staff members and coaches to deliver these activities and help these young people to flourish.

Parents Inclusion Network

PIN is a group of parents and carers who all have a child 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 provides support which 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. They are currently supporting around 700 families in Dumfries and Galloway and the JMA is proud to assist.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018 (continued)**

Kidney Kids Scotland

KKS is the only Scottish charity supporting children with renal/urology illness and their families. The main aim of the charity is to enable children to receive treatment as close to home as possible and minimise disruption to their family unit. The charity works closely and relies on the expertise of consultants, medical and welfare personnel to identify where help is most needed. They support hospitals all over Scotland by supplying them with much needed equipment and funding. The JMA Trust provided funds for Kidney Kids Scotland to support home dialysis for these incredibly brave children.

Coatbridge Foodbank

The JMA have formed a strong relationship with Coatbridge foodbank and continue to support this initiative in a particularly deprived area of Scotland. At certain times in the year, specifically Christmas, the supplies of the foodbank are unable to keep pace with demand. The JMA Trust has funded food supplies in order to keep the foodbank going at peak times and support local families.

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.

Inverness Crown Action with the unemployed t/a Launchpad

The JMA funded Inverness Crown Action for their work with people aged over the age of 18 years who have been unemployed for at least 6 months. Applicants can apply for an item or service to help them to use their time constructively, some recent examples are educational courses, window-cleaning licence, driving licence etc. Recipients do not receive money but appropriate processes are put in place to empower successful applicants to learn new skills or purchase items that improve their chances of employment. A significant number of applicants are ex-offenders, recovering addicts or people with mental health issues.

The Prince and Princess of Wales Hospice

The Prince & Princess of Wales Hospice provide free specialist palliative care for people in Glasgow, aged eighteen years and over with terminal illnesses, and support for their families and carers. The JMA provided funds to assist the Hospice to:

- improve and increase current services
- lower their age limit to 16+
- be the first hospice in Scotland to transition young people to adult hospice care
- increase care for specialist groups such as those with learning disabilities, the homeless and minority ethnic communities
- increase educational facilities enabling greater dissemination of information to the wider health care community

This was achieved through the purchase of a range of digital technology and fully kitting out the digital area with the equipment to help achieve the above goals.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018 (continued)**

Edinburgh Children's Hospital Charity

Edinburgh Children's Hospital Charity (EHC) transform the health experiences of over 150,000 children and young people from across Scotland. The charity supports and complements the work of Edinburgh's Royal Hospital for Sick Children as well as other children's healthcare settings. The JMA Trust funded two Occupational Therapy led projects within Child and Adolescent Mental Health Services (CAMHS). The projects ran in partnership between Health and Third Sector organisations to support young people recovering from a range of mental health issues (such as anxiety, depression, eating disorders and Autism Spectrum Disorder) towards accessing the benefits of volunteering, developing friendships and being physically active outdoors. The projects aimed to reduce social isolation, increase physical activity and provide positive experiences to improve mood, self-esteem and social functioning.

The Preshal Trust

Govan is an area of economic and social deprivation with high unemployment, low educational attainment, poor health and serious poverty levels in Glasgow. The Preshal Trust aims to provide support and to deliver a range of services to socially excluded people and families living in this area. The Trust supports a range of clients of all ages who have addiction problems, mental health issues, disabilities, ex-offenders, prisoners and their families, children, young people, parents and carers and anyone affected by social exclusion and isolation. The JMA Trust provided funds towards this work but with a particular emphasis towards their Early Intervention Youth Programme where the aim is to reach young people before they take part in gang culture or anti-social behaviour.

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

Individual Awards

As well as groups, clubs and community organisations, we have also made twenty-one awards directly to individuals facing financial, social or physical adversity.

Financial Review

The accounts show that in the period to 31 March 2018 the Trust awarded £121,955 in line with our charitable objectives. Our income was £97,113 which predominantly came from our Annual Ball, numerous fundraising events by our supporters and donations. We were able to award more than we raised in the year due to our reserves at the start of the year.

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.

There was a deficit in the period of £52,048, with total funds at 31 March 2018 of £26,797.

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 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 to enable us to increase the number of awards we are able to allocate. We will strive to reach as many worthy beneficiaries as possible and hope to continue raise our profile to attract more applicants for funding.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018 (*continued*)**

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

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.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018 (continued)**

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 16/12/18 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 2018**

I report on the accounts of the charity for the year ended 31 March 2018 which are set out on pages 9 to 14.

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.

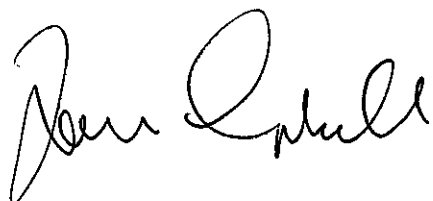
Independent examiner's statement

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 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.



**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**

17/12 2018

**THE JOHN MAURICE AITKEN TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2018**

| | Note | Unrestricted Funds £ | Total Funds 2018 £ | Total Funds 2017 £ |
|--|------|----------------------------|-----------------------------|-----------------------------|
| Income and endowments from: | | | | |
| Donations | | 39,488 | 39,488 | 74,155 |
| Other trading activities –fundraising events | | 57,625 | 57,625 | 56,860 |
| Total income | | <u>97,113</u> | <u>97,113</u> | <u>131,015</u> |
| Expenditure on: | | | | |
| Raising funds | 4 | (27,115) | (27,115) | (27,371) |
| Charitable activities | 5 | (122,046) | (122,046) | (75,128) |
| Total Expenditure | | <u>(149,161)</u> | <u>(149,161)</u> | <u>(102,499)</u> |
| Net income/(deficit) | | (52,048) | (52,048) | 28,516 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 78,845 | 78,845 | 50,329 |
| Total funds carried forward | | <u>26,797</u> | <u>26,797</u> | <u>78,845</u> |

The notes on pages 11 to 14 form part of these financial statements.

**THE JOHN MAURICE AITKEN TRUST
BALANCE SHEET
AS AT 31 MARCH 2018**

| | Note | Mar-18 £ | Mar-17 £ |
|---------------------------------------|-------------|---------------------|---------------------|
| Fixed Assets | 8 | 275 | 418 |
| Current Assets | | | |
| Debtors | 9 | 435 | 1,799 |
| Cash at Bank | | <u>28,438</u> | <u>80,805</u> |
| | | 28,873 | 82,604 |
| Liabilities | | | |
| Creditors falling due within one year | 10 | 2,351 | 4,177 |
| Net current Assets | | <u>26,522</u> | <u>78,427</u> |
| Net assets | | <u>26,797</u> | <u>78,845</u> |
| The funds of the charity: | | | |
| Unrestricted Income funds | 11 | <u>26,797</u> | <u>78,845</u> |

The financial statements set out on pages 9 to 14 were approved by the Trustees on 16/12/18 2018



Brian Aitken

Trustee

The notes on pages 11 to 14 form part of these financial statements.

**THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

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 2018 (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

| | 2018 | 2017 |
|-------------------------------|---------------|---------------|
| | £ | £ |
| Costs of donations | 4,932 | 2,674 |
| Event costs | 19,423 | 19,320 |
| Advertising & marketing costs | 1,753 | 4,419 |
| Sundry expenses | 1,007 | 958 |
| | <u>27,115</u> | <u>27,371</u> |

5. Analysis of charitable expenditure

| | 2018 | 2017 |
|------------------|----------------|---------------|
| | £ | £ |
| Awards made | 121,955 | 75,093 |
| Governance costs | 91 | 35 |
| | <u>122,046</u> | <u>75,128</u> |

6. Governance costs

| | 2018 | 2017 |
|------------------|-------------|-------------|
| | £ | £ |
| Cost of meetings | 56 | - |
| ICO Fee | 35 | 35 |
| | <u>91</u> | <u>35</u> |

THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018 (continued)

7.

Analysis of awards

| | Awards to Institutions | Awards to Individuals | Total |
|--------------------|-----------------------------------|----------------------------------|----------------|
| | £ | £ | £ |
| Financial Hardship | 32,000 | 3,328 | 35,328 |
| Social | 24,956 | 3,400 | 28,356 |
| Physical Adversity | 52,938 | 5,333 | 58,271 |
| | <u>109,894</u> | <u>12,061</u> | <u>121,955</u> |

8. **Tangible Fixed Assets**

| | Total £ |
|-------------------------------|--------------------|
| Computer and equipment | |
| Cost | |
| At 1 Apr 2017 | 430 |
| Additions | - |
| Disposals | - |
| At 31 Mar 2018 | <u>430</u> |
| Depreciation | |
| At 1 Apr 2017 | 12 |
| Charge for the year | 143 |
| Eliminated on disposals | - |
| At 31 Mar 2018 | <u>155</u> |
| Net book value | |
| 31 Mar 2018 | <u>275</u> |
| 31 Mar 2017 | <u>418</u> |

THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018 (continued)

9. Debtors

| | 2018 | 2017 |
|--------------------------------|-------------|--------------|
| | £ | £ |
| Other debtors | 252 | 399 |
| Prepayments and accrued income | 183 | 1,400 |
| | <u>435</u> | <u>1,799</u> |

10. Creditors due within one year

| | 2018 | 2017 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Awards payable | 1,300 | 2,850 |
| Trade creditors | 101 | 395 |
| Other Creditors | 210 | 210 |
| Accruals and deferred income | 740 | 722 |
| | <u>2,351</u> | <u>4,177</u> |

11. Analysis of charitable funds

| Fund name | Balance b/forward | Income | Expenditure | Transfers | Fund c/forward |
|-------------------|------------------------------|---------------|--------------------|------------------|---------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted fund | 78,845 | 97,113 | (149,161) | - | 26,797 |
| Total | <u>78,845</u> | <u>97,113</u> | <u>(149,161)</u> | <u>-</u> | <u>26,797</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 £56. (2017: nil). These expenses were for 1 trustee reimbursed for their travel expenses of £56 (2017:nil).

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

Joanne Aitken (who is a Trustee) is Headmistress of Eastriggs Community School who were awarded a grant of £2,000 in the period. She played no part in the application for funding and was not involved in the approval process for the grant award in any way.

Donations made by the Trustees in the year totalled £1,440. (2017: £910)