



ANNUAL REPORT AND ACCOUNTS

31 MARCH 2017

Scottish Charity Number SC045343

**THE JOHN MAURICE AITKEN TRUST
FOR THE YEAR ENDED 31 MARCH 2017**

CONTENTS

	Page
Trust Information	1
Report of the Trustees	2-7
Independent Examiner's report to the Trustees	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11-15

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

The Trustees have pleasure in presenting their report along with the financial statements of the Trust for the year ended 31st March 2017. 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
Moira Aitken
Paul Checketts
Jim Cook, Vice Chair of Trustees (resigned 14th May 2017)
Jordan Cranston
Allan Gillies
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 2017 (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 facing financial, social or physical adversity. As a small family-run trust, we aim to have a big impact for individuals, groups and communities in Scotland 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, and
- Selection of candidates for awards.
- Non-compliance with Charity Legislation / Regulations and good practice issues.

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

Charitable Activities

In the period under review, we have supported 36 groups and 19 individuals awarding £75,093 in total. The awards have reached a wide scope of people across Scotland ranging from children, young adults, students, charities, community groups, schools and sports clubs. The Trust is delighted that these recipients have directly reflected their key objectives, some representative examples of which are laid out below:

University of Glasgow, Talent Scholarship

The JMA has continued its support for students in hardship through the establishment of four new JMA Talent Scholarships at the University of Glasgow. These are designed to encourage students from low-income and disadvantaged backgrounds to enter higher education. Beneficiaries are provided with £1,000 per annum for each year of their undergraduate degree to assist them with their studies. In total, the JMA now supports 11 scholars at the University.

Emergency funding requests, Dumfries Social Work Department

The JMA has met a dozen emergency requests from social workers who have contacted the JMA on behalf of their clients to meet needs that will not be met by social services. This may be due to a sudden change in family circumstances. Small grants, typically totalling around £200, have been used to purchase clothing, furniture and household appliances. Whilst small, these grants have had a big impact to the recipients.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017 (*continued*)**

Glasgow Association for Mental Health

Glasgow Association for Mental Health promotes the health and wellbeing of communities living in Glasgow. The JMA awarded a grant to the charity to bring together individuals from their Young Carers and Later Life Matters projects. These two groups frequently suffer mental health problems and feelings of isolation. They were brought together to stage a play that encouraged them to share and reflect on their experiences, learning and understanding, thereby promoting well-being.

Cancer Support Scotland

The JMA Trust awarded £7,713 to Cancer Support Scotland to continue and widen access to its counselling services. This service was established with a previous award from the JMA in its first year. This grant enabled Cancer Support Scotland to provide stress management workshops for cancer patients and their families.

Support to foodbanks: Bellshill and Coatbridge Foodbanks

The JMA made several awards throughout the year to foodbanks across Central Scotland. These provide a vital service to individuals and families going through hardship, allowing them to access life's essential items. These foodbanks are primarily run by volunteers, who give up their time to help their communities and reflect the JMA's charitable purposes and ethos.

Glasgow Night Shelter

Glasgow Night Shelter provides assistance to homeless asylum seekers and refugees in Glasgow. These individuals are not entitled to statutory state support, so are often left in extreme hardship. The Night Shelter was one of the first charities to receive funding from JMA, with a grant being used to purchase new mattresses. The JMA provided funds for the Night Shelter's Christmas appeal, which was used to boost funds, and provide the men who use the service with a Christmas dinner and a day of entertainment.

The DASH Club

The DASH Club aims to promote health, well-being, social skills and self confidence in young people with complex support needs. They do this through their afterschool programme, with a number of specially trained staff members and coaches delivering a variety of fun activities, such as swimming, athletics and dance. DASH has been running since 1999, and in recent years has moved from school-based settings to the use of public buildings such as sports centres and community centres. This change has enabled them to increase the young people's levels of social inclusion, and develop skills required for experiencing public places. They were awarded £2,000 by the trust, which assisted with the payment of coaching costs throughout a large portion of the year. This also allowed the staff to identify new sports and activities that would enhance their current programme, adding variety and further enjoyment for the young people.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017 (*continued*)**

SiMY Community Development

SiMY Community Development's core aim is to be "a caring, listening and inclusive community, within which young people and their families can explore and develop their potential through planned and informal activity". This organisation received a grant of £2,000 from the Trust, going towards their 2017 Summer Adventure Education Programme. SiMY work specifically with those in the G4 and G21 postcode areas of Glasgow, which encompasses heavily built up spaces close to the city centre. These areas are often found to have cramped housing and a range of social problems. This small organisation constantly looks for ways to involve these young people, as well as their families, in both the planning and running of activities in greener spaces. This really encourages them to "take responsibility for their own wellbeing, the choices they make, and the communities of which they are a part." Their current programme focusses on Creative Arts, Community Engagement and Adventure Education. Their JMA grant assisted with providing appropriate kit for activities, hiring qualified instructors, and transport to a variety of facilities and outdoor locations throughout their exciting summer programme.

Sports Driving Unlimited

Sports Driving Unlimited is a charity founded by a small group of enthusiastic volunteers, "keen for people with an impairment to enjoy the fun, excitement, and health benefits of taking part in sports carriage driving." They are based near Lockerbie, working in partnership with a Community Interest Company, the Chariots of Fire Equestrian Centre. This organisation addresses the shortage of exciting and challenging activities for people with impairment, special needs or disadvantage through delivering individual and group sessions of sports driving, an activity that will build core strength, improve confidence, social skills and impart an "immeasurable sense of personal achievement." Their most recent JMA grant was utilised for the purchase of ten safety helmets, a costly expense considering the required standards of equipment for health and safety of all participants in the sport.

St Teresa's Nursery

St Teresa's Nursery is part of the local authority within Dumfries and Galloway. They provide care and education for 13 pre-school children, and believe learning at this stage is developed through play experiences. At the beginning of 2017, St Theresa's received a grant of £256 to enhance the children's play experiences. Due to the nursery being situated in a deprived area, children are not always able to access open, natural spaces that are safe, particularly for their age group. The grant was used to address this by purchasing waterproofs and wheel barrows for use in their play area outside, and helping to cover the cost of travel for a number of fun outdoor trips, to local parks, forests, and the beach.

Torry Academy

Torry Academy is based in Aberdeen, and located in an area of deprivation, resulting in many of its students, and their families, facing financial difficulty. The maths department were determined that no pupil should be left behind. To improve attainment, therefore, staff used a £1,000 grant from The JMA to take 30 senior pupils to a maths camp. The pupils who attended Maths Camp had a success rate of 33% at their prelim examination (before the Camp) and a pass rate of 75% after the Camp!

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017 (continued)**

Greenhouse Community

The Greenhouse Community is a recently founded Community Interest Company, who partnered with East Renfrewshire Council to create Scotland's first employability work programme for adults with learning difficulties. Based in Eastwood Health and Care Centre, their Greenhouse Café provides training opportunities to individuals, "helping them overcome some of the key barriers they face when entering and accessing the workplace." In order to further legitimise and certify their candidates, the organisation received a JMA award of £1,400, to enable registration with both the SQA and ASDAN and the delivery of SQA qualifications to ten candidates. This enhancement of learning, while fulfilling their job-role, will strengthen and develop the individuals' skills, with the intention of greatly improving their future employment possibilities within the hospitality sector and further afield.

Xcel Youth Trust

The Xcel Youth Trust, located in Dumfries and Galloway, works with 300 to 400 young people, aged between 8 and 24 years old, across the entire community in Eskdale. They focus on activity, employability and leadership through their Xcel Project. The organisation was awarded £1,000 from the JMA, for use in their Youth Information Centre. Their aim was to create an IT and Employability area, which would be used to both create and highlight opportunities for the local young people. Further, this would provide more dedicated space for their programmes and drop-in services, assisting with skills development and increasing confidence, through advice and direction for key employability aids such as CV writing, Cover letter writing, and communications with potential employers.

We made many more Awards during the year and details can be seen on our website, blog and social media.

Individual Awards

As well as the Awards set out above we have made 19 Awards directly to individuals facing financial, social or physical adversity.

Financial Review

The accounts show that in the period to 31 March 2017 the Trust awarded £75,093 in line with our charitable objectives. Our income was £131,015 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 £28,516 in the period giving total funds at 31 March 2017 of £78,845. We have awarded £57,021 post year end in the period to November 2017 in line with our charitable objectives.

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.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017 (*continued*)**

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 amount 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.

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
Jim Cook, Vice Chair of Trustees (resigned 14th May 2017)
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 2017 (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 21/12/17 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 2017**

I report on the accounts of the charity for the year ended 31 March 2017 which are set out on pages 9 to 15.

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**

Fraser Campbell December 2017

**THE JOHN MAURICE AITKEN TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2017**

	Note	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Income and endowments from:				
Donations		74,155	74,155	89,253
Other trading activities – fundraising events		56,860	56,860	112,551
Investments – bank interest		-	-	53
Total income		<u>131,015</u>	<u>131,015</u>	<u>201,857</u>
Expenditure on:				
Raising funds	4	(27,371)	(27,371)	(41,827)
Charitable activities	5	(75,128)	(75,128)	(109,701)
Total Expenditure		<u>(102,499)</u>	<u>(102,499)</u>	<u>(151,528)</u>
Net income		28,516	28,516	50,329
Reconciliation of funds:				
Total funds brought forward		<u>50,329</u>	<u>50,329</u>	-
Total funds carried forward		<u>78,845</u>	<u>78,845</u>	<u>50,329</u>

The notes on pages 11 to 15 form part of these financial statements.

**THE JOHN MAURICE AITKEN TRUST
BALANCE SHEET
AS AT 31 MARCH 2017**

	Note	Mar-17 £	Mar-16 £
Fixed Assets	8	418	-
Current Assets			
Debtors	9	1,799	6,801
Cash at Bank		80,805	46,483
		<u>82,604</u>	<u>53,284</u>
Liabilities			
Creditors falling due within one year	10	4,177	2,955
Net current Assets		<u>78,427</u>	<u>50,329</u>
Net assets		<u>78,845</u>	<u>50,329</u>
The funds of the charity:			
Unrestricted Income funds	11	<u>78,845</u>	<u>50,329</u>

The financial statements set out on pages 9 to 15 were approved by the Trustees on 21/12/17 2017



Brian Aitken

Trustee

The notes on pages 11 to 15 form part of these financial statements.

**THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

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.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 1A and the Charities SORP FRS 102 1A a restatement of comparative items was needed. No restatements were required.

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.

**THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017 (*continued*)**

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.

Volunteer help

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

THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017 (continued)

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

	2017	2016
	£	£
Costs of donations	2,674	1,165
Event costs	19,320	34,811
Advertising & marketing costs	4,419	4,978
Sundry expenses	958	873
	<u>27,371</u>	<u>41,827</u>

5. Analysis of charitable expenditure

	2017	2016
	£	£
Awards made	75,093	109,489
Governance costs	35	212
	<u>75,128</u>	<u>109,701</u>

6. Governance costs

	2017	2016
	£	£
Cost of meetings	-	212
ICO Fee	35	-
	<u>35</u>	<u>212</u>

THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017 (continued)

7. Analysis of awards	Awards to Institutions	Awards to individuals
	£	£
Educational	5,374	16,350
Sports	10,855	1,995
Health	18,453	1,000
Poverty	12,950	-
Unemployment	1,000	-
Ill health/disability	3,950	900
Financial hardship	256	2,010
	<u>52,838</u>	<u>22,255</u>

8. Tangible Fixed Assets

	Total £
Computer and equipment	
Cost	
At 1 Apr 2016	-
Additions	430
Disposals	-
At 31 Mar 2017	<u>430</u>
Depreciation	
At 1 Apr 2016	-
Charge for the year	12
Eliminated on disposals	-
At 31 Mar 2017	<u>12</u>
Net book value	
31 Mar 2017	<u>418</u>
31 Mar 2016	<u>-</u>

**THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017 (continued)**

9. Debtors

	2017	2016
	£	£
Other debtors	399	5,325
Prepayments and accrued income	1,400	1,476
	<u>1,799</u>	<u>6,801</u>

10. Creditors due within one year

	2017	2016
	£	£
Awards payable	2,850	1,210
Trade creditors	395	43
Other Creditors	210	-
Accruals and deferred income	722	1,702
	<u>4,177</u>	<u>2,955</u>

11. Analysis of charitable funds

Fund name	Balance b/forward	Income	Expenditure	Transfers	Fund c/forward
	£	£	£	£	£
Unrestricted fund	50,329	131,015	(102,499)	-	78,845
Total	<u>50,329</u>	<u>131,015</u>	<u>(102,499)</u>	<u>-</u>	<u>78,845</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. (2016: nil)

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 £910. (2016: £615)