



ANNUAL REPORT AND ACCOUNTS

31 MARCH 2020

Scottish Charity Number SC045343

**THE JOHN MAURICE AITKEN TRUST
FOR THE YEAR ENDED 31 MARCH 2020**

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**THE JOHN MAURICE AITKEN TRUST
TRUST INFORMATION
FOR THE YEAR ENDED 31 MARCH 2020**

The Trustees have pleasure in presenting their report along with the financial statements of the Trust for the year ended 31st March 2020. 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
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

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 2020**

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

In 2019/2020, the JMA Trust formed a number of key partnerships with organisations which directly reflect our objectives. By supporting these organisations and building strong relationships we can ensure the money raised is directed to the people who need it most year on year. Details on the partnerships are laid out below along with other organisations we have supported.

Beatson Cancer Charity

We continue to fund and work closely with the Beatson on a project aimed at supporting cancer patients and their families who find themselves in financial hardship. The project gives the patients and their families the opportunity to have an experience of their choice while going through treatment. These experiences have varied from mini-breaks in the UK to visits to sporting events but the one thing they have in common is allowing the patient to have quality time together with their loved ones. The project is managed by the charity and the positive impact to patients and their families is considerable.

Glasgow Night Shelter

We have strengthened our partnership with the Glasgow Night Shelter to support homeless asylum seekers in Glasgow. JMA has supported food and cleaning expenses for one year, based on the 8pm – 8am night shelter model. The night shelter reported that support from the JMA has allowed them to join the FareShare model, supply regular fresh fruit and ensure their accommodation is kept clean.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020 (continued)**

Maryhill Integration Network

MIN and the JMA Trust have further strengthened their relationship this year and they continue to be a strong partner. MIN brings refugee, migrant and local communities together through various projects and activities including art, social, cultural and educational groups. They offer participants a chance to learn new skills, take part in activities and connect with people in their community to improve their lives and invest in the wider community.

MENSELF+

MENSELF + (Men Encouraging & Nurturing Self Efficacy to Live Life Fully) operate a range of innovative and relevant educational support programmes that focus on improving the health and well-being of males. They work with males aged 14 upwards regardless of age, religion, ethnic origin, political beliefs or lifestyles to enable them to access and participate in male health and wellbeing educational activities. The JMA has formed a partnership with the to support them achieve their aims:

- Improve the status of male health.
- Encourage men to take responsibility for their health and well-being.
- Reduce preventable disease, injury, disability, and premature death including suicide.
- Reduce the impact of alcohol and drug abuse.
- Enhance a sense of well-being and social connectedness.

Parents Inclusion Network

PIN are a group of parents and carers who all have a child with a disability. They use their shared experiences of raising a child with a disability to provide support to other families in similar circumstances. Their aim is to reduce feelings of isolation, exclusion and loneliness which can be all too common. The group connect families with other families, organise informal gatherings and larger events for families during school holidays. The JMA support PIN to reach approximately 800 families in Dumfries and Galloway.

Coatbridge Community Foodbank

We have built a strong relationship with Coatbridge Foodbank who provide food and other essential items to people who are unable to purchase it for themselves in the local community. This service is a lifeline for some families and the JMA are proud to be part of this.

West Dunbartonshire Community Foodshare, Bethlehem House of Bread, Viewpark Food Bank, Food for Thought, Christ in Action Foodbank

In addition to the partnership with Coatbridge Foodbank, this year the JMA Trust has supported many foodbanks, listed above, to provide food and essential items to families in their local communities.

Glasgow Eagles

Glasgow Eagles, with support from the JMA Trust, provide sports opportunities for young people with disabilities. They offer a range of different sports including basketball, table tennis, sailing, horse riding, abseiling, cycling (two or three wheels) and for the more adventurous they have provided opportunities in gorge walking, canoeing and white water rafting. More recently they have introduced mainstream sports alongside the additional needs sessions.

Glasgow Spirit of Christmas

"Imagine waking up as a child on Christmas Day to no toys, gifts or a hot meal. Every child deserves gifts on Christmas Day no matter what their circumstances are". One in three children in Glasgow lives in poverty and that figure is set to rise over the coming years with a massive increase forecasted this year

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020 (*continued*)**

in child poverty. Glasgow's Spirit of Christmas donates Christmas gifts to children affected by hardship or living in poverty. The JMA Trust have forged a solid partnership with GSOC.

Dumfries and Galloway Social Work Department and Glasgow North East Carers Centre

In addition to the partnerships and larger donations the JMA have made this year, we have continued to support 'emergency applications' from D&G SW department and GNE carers. These organisations send applications for smaller amounts e.g. £200 for individuals or families who they are engaged with and need urgent help with essential items. For example, bedding for children who are being looked after away from their parents or a single parent who needs support to buy clothes for their children. This year the JMA Trust has given out approximately £10k through several small but emergency applications for vital items.

**THE JOHN MAURICE AITKEN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020 (*continued*)**

Individual Awards

As well as groups, clubs and community organisations, we have made 23 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 2020 the Trust awarded £63,055 in line with our charitable objectives. Our income was £110,988 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 £14,355 in the period giving total funds at the 31 March 2020 of £65,594.

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.

We were impacted by the global Covid pandemic shortly before our year end. Given the impact that this had on events, plans include accessing more digital and remote fundraising and to hold more events online. The JMA 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
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 2020 (*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 _____ 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 2020**

I report on the accounts of the charity for the year ended 31 March 2020 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**

**THE JOHN MAURICE AITKEN TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:				
Donations		50,509	50,509	39,224
Other trading activities –fundraising events		60,479	60,479	52,656
Total income		110,988	110,988	91,880
Expenditure on:				
Raising funds	4	(33,443)	(33,443)	(21,324)
Charitable activities	5	(63,190)	(63,190)	(46,114)
Total Expenditure		(96,633)	(96,633)	(67,438)
Net income		14,355	14,355	24,442
Reconciliation of funds:				
Total funds brought forward		51,239	51,239	26,797
Total funds carried forward		65,594	65,594	51,239

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

**THE JOHN MAURICE AITKEN TRUST
BALANCE SHEET
AS AT 31 MARCH 2020**

	Note	Mar-20 £	Mar-19 £
Fixed Assets	8	-	131
Current Assets			
Debtors	9	1,695	2,371
Cash at Bank		<u>65,149</u>	<u>50,689</u>
		66,844	53,060
Liabilities			
Creditors falling due within one year	10	1,250	1,952
Net current Assets		<u>65,594</u>	<u>51,108</u>
Net assets		<u>65,594</u>	<u>51,239</u>
The funds of the charity:			
Unrestricted Income funds	11	<u>65,594</u>	<u>51,239</u>

The financial statements set out on pages 8 to 13 were approved by the Trustees on _____

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 2020**

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 2020 (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

	2020	2019
	£	£
Costs of donations	5,666	2,424
Event costs	24,799	17,624
Advertising & marketing costs	2,029	368
Sundry expenses	949	908
	<u>33,443</u>	<u>21,324</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 JMA Annual Ball, the main fundraising event of the year.

5. Analysis of charitable expenditure

	2020	2019
	£	£
Awards made	63,055	46,019
Governance costs	135	95
	<u>63,190</u>	<u>46,114</u>

6. Governance costs

	2020	2019
	£	£
Cost of meetings	95	55
ICO Fee	40	40
	<u>135</u>	<u>95</u>

THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020 (*continued*)

7.

Analysis of awards

	Awards to Institutions	Awards to Individuals	Total
	£	£	£
Financial Hardship	29,071	9,975	39,046
Social	11,009	-	11,009
Physical Adversity	13,000	-	13,000
	<u>53,080</u>	<u>9,975</u>	<u>63,055</u>

8. Tangible Fixed Assets

	Total £
Computer and equipment	
Cost	
At 1 Apr 2019	430
Additions	-
Disposals	-
At 31 Mar 2020	<u>430</u>
Depreciation	
At 1 Apr 2019	299
Charge for the year	131
Eliminated on disposals	-
At 31 Mar 2020	<u>430</u>
Net book value	
31 Mar 2020	<u>-</u>
31 Mar 2019	<u>131</u>

9. Debtors

	2020 £	2019 £
Prepayments and accrued income	1,695	2,371
	<u>1,695</u>	<u>2,371</u>

**THE JOHN MAURICE AITKEN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020 (continued)**

10. Creditors due within one year

	2020	2019
	£	£
Awards payable	-	1,142
Other Creditors	1,250	210
Accruals and deferred income	-	600
	<u>1,250</u>	<u>1,952</u>

11. Analysis of charitable funds

Fund name	Balance b/forward	Income	Expenditure	Fund c/forward
	£	£	£	£
Unrestricted fund	51,239	110,988	(96,633)	65,594
Total	<u>51,239</u>	<u>110,988</u>	<u>(96,633)</u>	<u>65,594</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 £95. (2019: £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 to the JMA in the year totalled £1,850 (2018: £1,340)