

ANNUAL REPORT AND ACCOUNTS

31 MARCH 2025

Scottish Charity Number SC045343

THE JOHN MAURICE AITKEN TRUST
FOR THE YEAR ENDED 31 MARCH 2025

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THE JOHN MAURICE AITKEN TRUST
TRUST INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

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 2025. 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 charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102).

Reference and Administration Details
Principal address
4th Floor
221 West George Street
Glasgow
G2 2ND

Trustees
Brian Aitken, Treasurer
Christine Aitken
Ciaran Aitken
Claire Aitken
Joanne Aitken
Kevin Aitken
Moira Aitken
Paul Checketts
Jordan Cranston
Allan Gillies – resigned 4th February 2025
Mark Hamilton
Helen Little, Chair of Trustees – appointed Chair 4th February 2025
Gavin Millar – resigned 3rd March 2025
David Nicholson, Secretary
Louise Malcolm – appointed 9th June 2025
Andrew Hamilton – appointed 13th June 2025
Oliver Lewis – appointed 16th June 2025
Clare Carroll – appointed 20th June 2025
Dominic Slattery – appointed 1st September 2025

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 2025

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 mission of the JMA Trust 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.

The Trust is focussed on establishing partnerships with organisations that share our ethos and deliver vital support to people facing hardship. Our Partnerships model is designed to allow us to build strong relationships with these organisations over time, which will foster good 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; helping them to sustain and/or develop services for the people they work with.

Each partnership has a PAC point of contact to facilitate regular communication between the JMA Trust and the partner organisation. Partner organisations typically agree to meet a set number of times per year for updates (via email, phone or in person); addressing how the grant is being used.

Details of our main partnerships and the support that we provided in the year to 31 March 2025 is set out below:

1. **The Beatson Cancer Charity** and the JMA Trust have enjoyed a long partnership which has continued through the JMA Experiences Fund. This year we donated £30,000 to the Beatson for this specific fund, doubling the previous year's donation. The Beatson identify families or individuals within their service who are struggling financially and dealing with the impact of cancer treatment. Through their Wellbeing and Outreach services, as well as with the relevant teams within the hospital, they offer experiences which would otherwise be unaffordable for these families at the time to get some respite from the treatment they are undergoing. Recent examples have been;

- A trip to Flamingo Land for a young person who received a terminal diagnosis. They wanted to make memories with their family and little brother.
- A spa break with friends to thank them for their support over the past year.
- An opportunity for a father to take their 2 year old son for a weekend to Centre Parcs – their first holiday as a family.
- Tickets and equipment to go camping at a music festival to experience something a "normal" person their age would do.
- One young woman aged 22 with a stage 4 brain tumour received a grant towards the cost of a small wedding ceremony to her partner.

The JMA will be continuing this worthwhile partnership again in 2025/2026, helping people facing an unimaginable difficult time in life.

2. **Dumfries and Galloway Social Work Department** make emergency requests directly to the JMA Trust for funding for individuals and families in crisis with nowhere else to turn. This is some of the most meaningful help the JMA Trust provides. We often see cases of families requesting emergency support, furniture or clothes for children due to a change in circumstances and lack of government support. Social workers apply on behalf of their clients, completing our emergency request application form. Applications are reviewed immediately by a subgroup of the PAC to ensure rapid response. Awards are paid into the D&G Social Work bank account for the social worker to supervise the client spend. The JMA Trust awarded over £21,000 in the year to 31 March 2025 supporting 79 families.

3. **Cumbernauld and Kilsyth Care** currently provide two services to support children and families in their local area: a School Uniform Bank and a Baby Bank. These services support children and families in need by providing them primarily with clothing through community recycling and donations. The School Uniform Bank provides school uniform free of charge to those families most in need in the area, through a system of referrals.
   Packs provided to children and young people consist of new and pre-loved items. The Baby Bank delivers support to parents and carers in the area who need help, again through a system of referrals. This help includes a 'starter pack' for babies, essentials like cots and prams, along with clothing, shoes and toiletries for children of all ages. The JMA also use the service they provide to assist with the multiple emergency applications that we receive.
   The JMA Trust provided £5,000 of funding in the year to 31 March 2025. Trustees and friends of the JMA also volunteer with this organisation in their spare time and in many instances have hand delivered care packages from Cumbernauld and Kilsyth Care to social workers in Dumfries.

4. **Parents Inclusion Network** ("PIN") is a charity based in Dumfries and Galloway who enable parents and carers of disabled children to come together and support each other through shared experiences. The JMA Trust have held a strong partnership with PIN for several years. The JMA support PIN's Summer, October and Christmas Programmes with donations totalling £2,000. Their members have, or care for, children of all ages with a wide range of disabilities and we will continue to cultivate this partnership in the coming years.

5. **Coatbridge foodbank** has been supported with regular monthly payments of £500 and provided a further £3,500 of funding in the year. This has offered the foodbank stability to be able to continue the vital work they carry out in the community.

6. **Glasgow Eagles** are a long-term partnership and we continue to support their ambition to promote and facilitate disability sport. This year we donated £800 and intend to maintain this excellent relationship.

7. **Apparel X-Change** are a social enterprise dedicated to reuse, repair, and recycling for childrenswear and their mission is to reduce the impact of clothing on our planet. The JMA supported Apparel X-Change with a £10,00 donation. This donation helped 283 families with clothing packages. This equated to 434 young people receiving clothing and footwear. Families can shop second-hand, donate clothing and also receive free clothing when times are challenging. Apparel X-Change use unwanted clothing and footwear and recirculate this at low cost and for free. Schools are also able to get support from Apparel X-Change and share education opportunities for becoming greener.

One-off Donations and Christmas support

The JMA Trust continues to make discretionary one-off donations.

The John O'Byrne Foundation

This year the JMA were delighted to be able to support the John O'Byrne Foundation with a £5000 donation to help with site fees for their adapted caravan. The John O'Byrne foundation's caravan in Saltcoats gives children and families who are suffering or are recovering from life threatening illnesses the opportunity of "a wee break away".

Playbusters Glasgow
Our donation of £3,500 was used to fund the Playbusters Breakfast Club to support 24-30 children each morning. Children are referred via family support workers and directly from the schools. They prioritise single-parent families, parents who are newly returning to work and children that the schools have suggested may not be receiving breakfast at home.

Dare to Care
Dare to Care are dedicated to the prevention or relief of poverty and helping those in need in North Lanarkshire area during the Christmas period. Families are referred to Dare to Care on a confidential basis through schools and other support networks. They provide Christmas gifts and food hampers to families facing financial hardship. Volunteer delivery drivers deliver the parcels to families on Christmas Eve. The JMA supported with £3,000.

Parkhead Housing Association for Women's Aid
Glasgow Women's Aid supports women, children and young people experiencing domestic abuse. We supported them with £5,000 for a green space project for their temporary refuge accommodation to update their children's play area and create an outdoor space with a gazebo that would allow residents to have usable outdoor space all year round.

Legacy Funding Commitment
The JMA Trust plans to strengthen our relationships with existing partners by committing to regular funding year on year. We will trust the relationships we have built and ensure that our partners will spend JMA funds wisely in their areas of expertise. Legacy funding is a commitment to our partners that the JMA will support them long term, allowing plans to be made, projects to grow, giving them the stability of a regular income stream but having the flexibility to use their funds without the restrictions some funders may apply. Over time, these partnerships, the projects that flow from them, and the people who are supported by them, will be the JMA's legacy.

In addition, the JMA remain open to new opportunities to establish partnerships with like-minded organisations. Our Trustees will continue to work hard to ensure that generously donated JMA funds are directed to those who need it most.

Financial Review
The accounts show that in the year to 31 March 2025 the Trust awarded £97,556 in line with our charitable objectives. Our income was £114,406 which came predominantly 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. This gives total funds carried forward at the 31 March 2025 of £62,652.

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. The Trust will continue to focus on making a difference in the lives of our award recipient.

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 – resigned 4th February 2025
David Nicholson, Secretary
Helen Little, Chair of Trustees – appointed Chair 4th February 2025

Volunteer Help
There are many volunteers 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 Charities SORP (FRS 102) Approved by the trustees on _____ and signed on their behalf by:

Brian Aitken CA
Treasurer

THE JOHN MAURICE AITKEN TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025 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

_____ 2025

THE JOHN MAURICE AITKEN TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations		35,692	35,692	34,569
Other trading activities –fundraising events		78,714	78,714	69,397
Total income		114,406	114,406	103,966
Expenditure on:				
Raising funds	**4**	(31,062)	(31,062)	(30,544)
Charitable activities	**5**	(97,616)	(97,616)	(77,044)
Total Expenditure		(128,678)	(128,678)	(107,588)
Net deficit		(14,272)	(14,272)	(3,622)
Reconciliation of funds:				
Total funds brought forward		76,924	76,924	80,546
Total funds carried forward		62,652	62,652	76,924

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

THE JOHN MAURICE AITKEN TRUST
BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed Assets	**8**	127	162
Current Assets			
Debtors	**9**	223	5,142
Cash at Bank		62,795	72,205
		63,018	77,347
Liabilities			
Creditors falling due within one year	**10**	493	585
Net current Assets		62,525	76,762
Net assets		62,652	76,924
The funds of the charity:			
Unrestricted Income funds	**11**	62,652	76,924

The financial statements set out on pages 8 to 13 were approved by the Trustees on _____ 2025

Brian Aitken Trustee

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

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), 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 the Charities SORP (FRS 102) 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.

1. 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

	2025	2024
	£	£
Costs of donations	1,531	1,259
Event costs	28,456	28,180
Advertising & marketing costs	43	200
Sundry expenses	1,032	905
	31,062	30,544

Costs of donations includes items such as Just Giving fees. Event costs include the hire of equipment, and cost of merchandise for fundraising activities.

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

5. Analysis of charitable expenditure

	2025	2024
	£	£
Awards made	97,556	77,004
Governance costs	60	40
	97,616	77,044

6. Governance costs

	2025	2024
	£	£
Lottery licence fee	20	-
ICO fee	40	40
	60	40

7. Analysis of awards

	Awards to Institutions £	Awards to Individuals £	Total 2025 £	2024 £
Financial hardship	16,390	21,257	37,647	51,104
Social	24,109	-	24,109	9,300
Physical adversity & health	35,800	-	35,800	16,600
	76,299	21,257	97,556	77,004

8. Tangible Fixed Assets

	Total £
Computer and equipment	
Cost	
At 1 Apr 2024	607
Additions	-
Disposals	-
At 31 Mar 2025	607
Depreciation	
At 1 Apr 2024	445
Charge for the year	35
Eliminated on disposals	-
At 31 Mar 2025	480
Net book value	
31 Mar 2025	127
31 Mar 2024	162

9. Debtors

	2025 £	2024 £
Prepayments and accrued income	223	5,142
	223	5,142

10. Creditors due within one year

	2025 £	2024 £
Accruals and deferred income	493	585
	493	585

11. Analysis of charitable funds

Fund name	Balance b/forward £	Income £	Expenditure £	Fund c/forward £
Unrestricted funds	76,924	114,406	(128,678)	62,652
Total	76,924	114,406	(128,678)	62,652

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 (2024: £42).

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 Trust in the year totalled £70 (2024: £140).