

Charity registration number 1174298

Company registration number 03219779 (England and Wales)

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Professor J Barlow	
	M Miele	
	R Balbernie	
	R Spencer	
	H Simmons	(Appointed 1 May 2024)
	S S Sturrock	(Appointed 6 September 2024)
Charity number	1174298	
Company number	03219779	
Registered office	Chipping Campden Business Hub	
	The Cambrook	
	High Street	
	Chipping Campden	
	Gloucestershire	
	United Kingdom	
	GL55 6AT	

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 (FRS 102).

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 governing document, the Companies Act 2006 and "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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Purposes and aims

AiMH UK's purposes are as set out in the objects contained in the company's Articles of Association:

'To advance education and research for the public benefit in the field of infant mental health and the emotional development of health of infants and young children, by: educating healthcare professionals, practitioners, policymakers and the general public, through strategic discussion, workshops, conferences and a website and publishing the useful results of such research'.

AiMH UK is an interdisciplinary, not-for-profit organisation that promotes education, research and study of the effects of mental, emotional and social development during infancy.

AiMH UK is an affiliate of the World Association for Infant Mental Health (WAIMH).

The organisation is underpinned by evidence concerning the impact of the early nurturing environment on the infants later capacity for emotional regulation and their rapidly developing brain, and thereby for the future wellbeing of society.

Our values are underpinned by those of professional organisations involved in the delivery of care to families during the perinatal period and are aimed at promoting wellbeing at all times and the avoidance of harm.

AiMH UK seeks to provide evidence-based educational resources, to academic, scientific, clinical and service-led communities. It aims to promote and support research and practice in the field, as well as provide evidence-based publications. The organisation is underpinned by an acknowledgement of the impact of the early nurturing environment on the infant's later capacity for emotional regulation and their rapidly developing neurological system, and thereby on the long-term well-being of the child and wider society.

We aim to provide the means by which practitioners working with parents and their babies across the perinatal period can become accredited infant mental health practitioners.

Our vision is for a society in which there is recognition at all levels (e.g. policy and practice) of the factors that support the socio-emotional development of babies both pre and post birth, and in which all practitioners working with parents during the perinatal period are provided with evidence-based training, and access to continuing professional development that enables them to continue to update their skills.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

The focus of our work

Our focus and core activities of our work are:

- Provide a voice for practitioners at a national level
- Improve IMH practice through accreditation of infant mental health practitioners through the AiMH UK IMH CPD Programme
- Develop and deliver evidence-based resources to promote knowledge and skills relating to infant mental health
- Offer support to the community of infant mental health practitioners through the development of communities of practice (hubs)
- To promote and establish new projects and events. These include an Annual AiMH UK National Conference, The IMHAW Conference and a range of workshops, Lunchtime Skills Box Sessions and IMH Hub events. A spring workshop and National networking events were introduced in 2023 (all online).

AiMH UK increased individual membership by 34% thereby supporting more practitioners in the field of infant mental health across the UK. During 2023 we continued our partnership memberships with The Infant Mental Health Association of Aotearoa New Zealand (IMHAANZ) and The University of Northampton. During 2023 we approached a number of other family hubs to join AiMH UK and access the IMH CPD programme with the Birmingham Start for Life Family Hub Team for 54 practitioners joining at the end of 2023.

During 2023 we created and improved several resources for our membership:

- The AiMH UK Website continues to be updated and improved for ease of access and to promote membership of AiMH UK.
- The online members area on Mighty Networks has proved a worthwhile investment and continues to source articles, the latest news in IMH for our members and spaces for the community to connect across the UK. A new IMH CPD programme space was created to support practitioners working through the programme.
- The updated AiMH UK IMH CPD Programme with the new online learning Moodle site evolved further on 2023 allowing practitioners to build their IMH Portfolios and gain entry onto the AiMH UK Infant Mental Health Recognition Register (IMHRR)
- Developing new resources and events for the membership of AiMH UK.
- Continuation of the Aim Foundation Bursary Scheme.
- Quarterly copies of the IJBPE, which will be available on the website for members to download. An archive of past issues is also available on our new membership platform.
- Regular Clinical Updates were emailed to our membership.
- Regular newsletters were emailed to all members including updates on IMH events and resources across the country.
- AiMH UK are part of the 1001 Days Movement steering group and continue to lobby and support policy makers to identify the critical importance of the earliest years of life and concerns that more support and prioritised action is required to support babies and toddlers across the UK.

In 2023 AiMH UK scheduled 11 events with over 1000 people attending. We continued with the 'The AiMH UK Lunchtime Skills Box Sessions' focusing on sharing practical skills for enhancing parent-infant relationships with a focus on skills that can be immediately transferred to practice and introduced National Networking events for best practice to allow our network to discuss relevant topics to their work in IMH and have the opportunity to chat in breakout rooms.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2023**

In June, we held a conference titled Bonding Before Birth to support Infant Mental Health Awareness Week, which turned out to be our most successful event of 2023 in terms of both attendance and revenue. Our National Conference in November, themed Supporting Moments That Matter: Nurturing Parent-Baby Relationships, provided practitioners with valuable insights to deepen their work with infants and their families. This event featured presentations from experts across various fields within infant mental health.

With the AiMH UK competency framework being cited in the August 22 Government launch of Family Hubs, one of the five Parent-Infant Relationship priorities for Start for Life (SfL) areas is to 'produce a workforce training and development plan in infant-parent relationships' we continued to reach out to the Family Hubs to access out AiMH UK IMH CPD programme.

- All family facing professionals are upskilled using the *AiMH UK Competency Framework and mean that:
- During the SfL programme a majority of families with babies 0-2 years are supported by a trained professional (both across universal and specialist services), (Best practice)
- In the longer term ensures all families are supported by trained professionals. (Best practice)

AiMH UK continues to broaden its representation on the Executive Committee both geographically and from across different professions and sectors to ensure that we provide a nationally representative 'voice'.

During 2023, we were thrilled to welcome Northern Ireland into our network, expanding our reach to 11 hubs across the UK. Despite the demanding workloads and limited time available to our hub leads, who volunteer their efforts, they continue to face challenges in creating opportunities within their local areas. To support them, we introduced online National Networking Events, designed to foster connections among practitioners and facilitate discussions on key topics in infant mental health.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

Summary

In 2023, the Aim Foundation grant concluded, and we received the final £7.5k payment from our service contract with the Central Northwest London Foundation Trust to support CNWL staff in achieving IMHRR registration. To offset the income gap from the Aim grant and the operational deficit in 2022, we reviewed and adjusted our pricing structure and membership packages at AiMH UK. While mindful of price increases, we enhanced membership benefits, including continued access to complimentary Skills Box Sessions, free National Networking Events, and IMH CPD workshops for members. We also introduced tiered packages for teams and organisations, featuring the new AiMH UK IMH CPD programme. Throughout 2023, we saw significant growth in full individual memberships and organisational memberships, notably including the Birmingham Start for Life team. However, income from student and early years memberships remained low, an area we aim to improve in 2024. Although we achieved an operational profit in 2023, financial challenges persist, and securing grants to support our work in infant mental health has become increasingly difficult. We remain optimistic that more Family Hubs across the UK will engage with our membership and participate in the AiMH UK IMH CPD program.

The Future

The Trustees are committed to advancing awareness and education in infant mental health, with a core mission to support the mental wellbeing and healthy development of infants while considering cultural, regional, and environmental factors. Our goals include generating and sharing knowledge and best practices in infant mental health.

In the coming year, we plan to grow our membership, focusing on partnerships with teams and organisations and increasing engagement from early years professionals. We aim to connect with Family Hub leads across the UK to encourage their participation in the AiMH UK IMH CPD program. We will also expand outreach to universities and colleges offering child development courses and training for early years professionals, promoting AiMH UK membership so students can access the IMH CPD Programme and develop IMH portfolios as part of their studies.

Our ongoing projects include developing a comprehensive IMH Directory on our website, which will feature:

- IMH training providers,
- Educational courses in IMH and early child development, and
- An Infant Mental Health Recognition Register for practitioners.

AiMH UK has established the nation's only IMH Standards, the IMH Competency Framework (IMHCF), allowing practitioners to align their skills with recognized standards. Cited in the Family Hubs & Start for Life (SfL) Programme Guidance 2022, this framework is a critical resource, and we will continue to invest in supporting practitioners as they map their skills, build IMH portfolios, and achieve registration in the IMH Recognition Register. As part of this we will be developing videos and resources to support practitioners working through the process.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The charity is guided by its governing document, a memorandum and articles of association dated 23 June 2017, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The company was registered as a charity on 17 August 2017. Now based in the Cotswolds, the current structure consists of:

- Board of trustees - 7 trustees and 2 Honorary Advisors
- The Management team - Comprising of the President, the Clinical Director, The Director of CPD & Education and the Chief Operations Officer.
- Executive board - Consists of 10 members meeting quarterly to represent the voice of the professional and to coordinate the hub events and communities of practise.

AiMH UK employs a full time Chief Operations Officer, two part time (one day a week) Directors – the Clinical and CPD leads and an admin assistant part time.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Professor J Barlow	
C Garcia	(Resigned 19 December 2023)
M Miele	
R Balbernie	
S Abse	(Resigned 24 November 2023)
S Pritchard	(Resigned 1 January 2024)
R Spencer	
H Simmons	(Appointed 1 May 2024)
S S Sturrock	(Appointed 6 September 2024)

Professor J Barlow is President and Chair of the charity.

The trustees' report was approved by the Board of Trustees.

Professor J Barlow

Trustee

Dated: 29 November 2024

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

I report to the trustees on my examination of the financial statements of Association for Infant Mental Health (U.K.) (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Stuart Christy FCA

Azets

Epsilon House
The Square
Gloucester Business Park
Gloucester
GL3 4AD

Dated: 29 November 2024

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	2	74,072	7,500	81,572	26,492	39,500	65,992
Charitable activities	3	18,316	-	18,316	12,964	-	12,964
Investments	4	66	-	66	30	-	30
Total income		92,454	7,500	99,954	39,486	39,500	78,986
Expenditure on:							
Raising funds	5	1,305	-	1,305	1,239	-	1,239
Charitable activities	6	81,549	8,649	90,198	56,842	33,039	89,881
Total expenditure		82,854	8,649	91,503	58,081	33,039	91,120
Net incoming/(outgoing) resources before transfers		9,600	(1,149)	8,451	(18,595)	6,461	(12,134)
Gross transfers between funds		10,271	(10,271)	-	11,050	(11,050)	-
Net income/(expenditure) for the year/							
Net movement in funds		19,871	(11,420)	8,451	(7,545)	(4,589)	(12,134)
Fund balances at 1 January 2023		(13,374)	18,218	4,844	(5,829)	22,807	16,978
Fund balances at 31 December 2023		6,497	6,798	13,295	(13,374)	18,218	4,844

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		1,351		1,802
Current assets					
Debtors	11	22,041		2,563	
Cash at bank and in hand		9,692		16,012	
		<u>31,733</u>		<u>18,575</u>	
Creditors: amounts falling due within one year	12	<u>(19,789)</u>		<u>(15,533)</u>	
Net current assets			11,944		3,042
Total assets less current liabilities			<u>13,295</u>		<u>4,844</u>
Income funds					
Restricted funds	13		6,798		18,218
Unrestricted funds			6,497		(13,374)
			<u>13,295</u>		<u>4,844</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29 November 2024

Professor J Barlow
Trustee

Company registration number 03219779

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Association for Infant Mental Health (U.K.) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chipping Campden Business Hub, The Cambrook, High Street, Chipping Campden, Gloucestershire, GL55 6AT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	21,787	-	21,787	2,420	-	2,420
Grants	-	7,500	7,500	-	39,500	39,500
Memberships	52,285	-	52,285	24,072	-	24,072
	<u>74,072</u>	<u>7,500</u>	<u>81,572</u>	<u>26,492</u>	<u>39,500</u>	<u>65,992</u>

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Charitable activities

	Income from charitable activities 2023 £	Income from charitable activities 2022 £
Conference fees	18,316	12,964

4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Deposit account interest	66	30

5 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	593	824
Other fundraising costs	712	415
	<u>1,305</u>	<u>1,239</u>
Fundraising and publicity	1,305	1,239

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	Charitable expenditure 2023 £	Charitable expenditure 2022 £
Depreciation and impairment	451	601
Other charitable expenditure	45,792	42,129
Wages and salaries	42,726	45,853
Staff pension costs	1,229	1,298
	<u>90,198</u>	<u>89,881</u>
	<u>90,198</u>	<u>89,881</u>
Analysis by fund		
Unrestricted funds	81,549	56,842
Restricted funds	8,649	33,039
	<u>90,198</u>	<u>89,881</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>1</u>	<u>1</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2023	5,461
At 31 December 2023	5,461
Depreciation and impairment	
At 1 January 2023	3,659
Depreciation charged in the year	451
At 31 December 2023	4,110
Carrying amount	
At 31 December 2023	1,351
At 31 December 2022	1,802

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	20,941	1,212
Other debtors	-	240
Prepayments and accrued income	1,100	1,111
	22,041	2,563

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	12,999	10,476
Trade creditors	983	670
Other creditors	4,038	762
Accruals and deferred income	1,769	3,625
	19,789	15,533

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£	£	£
AIM Foundation	-	25,000	(23,298)	(1,050)	652	-	(652)	-	-
AIM High Award	100	-	-	-	100	-	(100)	-	-
CNWL Partnership Project	22,707	14,500	(9,741)	(10,000)	17,466	7,500	(7,897)	(10,271)	6,798
	<u>22,807</u>	<u>39,500</u>	<u>(33,039)</u>	<u>(11,050)</u>	<u>18,218</u>	<u>7,500</u>	<u>(8,649)</u>	<u>(10,271)</u>	<u>6,798</u>

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:					
Tangible assets	-	1,351	1,351	-	1,802
Current assets/(liabilities)	6,497	5,447	11,944	(13,374)	3,042
	<u>6,497</u>	<u>6,798</u>	<u>13,295</u>	<u>(13,374)</u>	<u>4,844</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).