

Charity registration number 1174298 (England and Wales)

Company registration number 03219779

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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)
	E Gandy	(Appointed 22 November 2024)
Charity number	1174298	
Company number	03219779	
Registered office	Chipping Campden Business Hub The Cambrook High Street Chipping Campden Gloucestershire United Kingdom GL55 6AT	
Independent examiner	Stuart Christy FCA Azets Audit Services Limited Epsilon House The Square Gloucester Business Park Gloucester United Kingdom GL3 4AD	
Bankers	National Westminster Bank Plc 250 Bishopsgate London EC2M 4AA	

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 - 16

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

Purposes and Aims

AiMH UK's charitable purposes are as set out in its Articles of Association:

To advance education and research for the public benefit in the field of infant mental health and the emotional development and wellbeing of infants and young children. This is achieved by educating healthcare professionals, practitioners, policymakers, and the general public through strategic discussions, workshops, conferences, online resources, and publications of relevant research findings.

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

As an affiliate of the World Association for Infant Mental Health (WAIMH), AiMH UK's work is underpinned by a strong evidence base demonstrating the profound impact of early nurturing environments on an infant's capacity for emotional regulation, brain development, and long-term wellbeing.

Our values are consistent with those of professional organisations supporting families in the perinatal period, emphasising wellbeing, ethical practice, and the prevention of harm.

Our Vision

AiMH UK envisions a society in which the importance of infant mental health is recognised at all levels — from policy to frontline practice — and where all practitioners working with parents and babies during the perinatal period have access to evidence-based training and continuous professional development.

We aim to:

- Provide evidence-based educational resources to academic, clinical, and service-led communities;
- Support and promote research and best practice in the field of infant mental health;
- Offer a pathway for practitioners to achieve accreditation as Infant Mental Health Practitioners through the AiMH UK IMH CPD Programme.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

The Focus of Our Work

Our key priorities and core activities include:

- Providing a national voice for practitioners working in infant mental health.
- Improving professional practice through the AiMH UK IMH CPD Programme and the accreditation of Infant Mental Health Practitioners.
- Developing and delivering evidence-based resources to enhance knowledge and skills in infant mental health.
- Supporting communities of practice through our online members' area.
- Promoting collaboration and knowledge-sharing through a range of conferences, workshops, and networking events — including our Annual National Conference, Spring Conference, IMHAW Conference, Lunchtime Skills Box Sessions, IMH Hub events, and national networking sessions (all delivered online).

2024 Achievements and Developments

- **Membership:** AiMH UK individual membership remained stable. We continued partnership memberships with The Infant Mental Health Association of Aotearoa New Zealand (IMHAANZ) and The University of Northampton.
- **Website and Online Community:** The AiMH UK website underwent further improvements to enhance accessibility and promote membership. Our online community on Mighty Networks continues to be a valuable hub for news, articles, CPD programme support, and peer connection.
- **New Resources and Communications:** We developed new materials for members, including IMH CPD Soundbites, and issued regular Clinical Updates and Newsletters highlighting national IMH events and resources.
- **Collaborations:** Work began with the University of Oxford to re-develop the Parents in Mind online course.
- **Advocacy and Influence:** AiMH UK continued its active role in the 1001 Days Movement Steering Group, advocating for greater national investment and prioritisation of support for babies and toddlers across the UK.
- **Events:** In 2024, AiMH UK scheduled 11 events, attended by over 1,200 practitioners across the UK. These included Lunchtime Skills Box Sessions focused on practical skills to enhance parent-infant relationships and National Networking Events that encouraged sharing of best practice.
- **Conferences:**
 - > Speaking Up for Babies (June 2024), held to mark Infant Mental Health Awareness Week.
 - > Creating Emotionally Safe and Responsive Parent-Baby Relationships (November 2024, National Conference), which attracted strong attendance and featured expert speakers from across disciplines.
 - > Collaborative events with IMHAANZ (Infant Mental Health Association Aotearoa New Zealand), MADBB and the Anna Freud Centre.
- **Policy and National Engagement:** With the AiMH UK Competency Framework cited in the Government's Family Hubs and Start for Life guidance (August 2022), we continued outreach to Family Hub areas to promote access to our IMH CPD Programme. However, budget limitations in many areas remained a barrier to participation.
- **Governance:** AiMH UK continued to strengthen representation on its Executive Committee, expanding geographical and professional diversity, with Northern Ireland representation added in 2023.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Summary

The financial year 2024 presented several challenges for AiMH UK. Anticipated external funding streams—including charitable grants and sponsorships—did not materialise during the year. As a result, total income was largely generated through membership fees, events, and collaborative activities. While these income sources continued to demonstrate strong engagement from our community, they were not sufficient to meet the full range of administrative and operational costs and led to an overall deficit for the trading year.

In the absence of the additional external funding that had been expected, the charity had to draw on its reserves to ensure the uninterrupted delivery of its core activities and services. This approach enabled AiMH UK to honour its commitments, and continue supporting the infant mental health workforce throughout the year.

Future Plans

The Trustees remain committed to advancing awareness, education, and best practice in infant mental health. Our core mission is to support the mental wellbeing and healthy development of infants, considering cultural, regional, and environmental factors. Central to this mission is the generation and dissemination of knowledge that strengthens practice across the workforce.

Although 2024 was financially challenging, several strategic measures have been implemented to support the organisation's resilience. These include refined cost management, reductions to staff hours and salaries, and improvements in operational efficiency. While these adjustments were necessary, they have inevitably placed limitations on the capacity of staff and, in turn, on the breadth of work AiMH UK strives to deliver. Efforts to explore external funding, sponsorship, and charitable support will continue; however, securing such funding remains difficult in the current economic climate.

Despite these challenges, the steps taken position the charity for improved financial performance, and a return to surplus is projected for 2025.

Looking ahead, we aim to strengthen and grow our membership base, with a particular focus on developing partnerships with teams, services, and organisations, and on increasing engagement from early years professionals. We will continue to connect organisations across the UK and encourage their participation in the AiMH UK IMH CPD Programme. Expanding outreach to universities and colleges offering child development and early years training will also remain a priority, ensuring that students can access AiMH UK membership, benefit from the IMH CPD Programme, and begin building IMH portfolios as part of their studies.

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

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

AiMH UK has established the UK's only IMH Standards through the Infant Mental Health Competency Framework (IMHCF), enabling practitioners to map their skills against recognised national standards. Referenced in the Family Hubs & Start for Life Programme Guidance (2022), this framework remains a vital resource for the IMH workforce. We will continue to invest in supporting practitioners as they assess their skills, develop IMH portfolios, and work toward registration on the IMH Recognition Register. As part of this commitment, we will develop further guidance materials, including videos and other resources, to assist practitioners throughout the process.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Going concern

At the date of approving this report, the Trustees have not identified any uncertainties that would cast doubt on the charity's ability to continue as a going concern. Strategic cost-management measures implemented in 2024, alongside planned income-generating activities for 2025, support the Trustees' conclusion that AiMH UK remains financially stable and is projected to return to surplus in 2025.

The deficit incurred in 2024 relates solely to unrestricted funds. The deficit arose due to the absence of expected external funding and sponsorship during a challenging economic period. The Trustees have taken steps to address this position, including strengthened cost controls, restructuring of staffing hours, and a renewed focus on increasing membership, partnerships, and external income opportunities. These measures are expected to restore the unrestricted fund to surplus during the next financial year.

Structure, governance and management

Governing document

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 1 Honorary Advisor
- The Operating Team - Comprising of the President, the Clinical Director, The Director of CPD & Education, The Chief Operations Officer and the Membership & Admin Assistant.
- 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 – this was reduced to part-time to reduce costs, 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

M Miele

R Balbernie

S Pritchard

(Resigned 1 January 2024)

R Spencer

H Simmons

(Appointed 1 May 2024)

S S Sturrock

(Appointed 6 September 2024)

E Gandy

(Appointed 22 November 2024)

Professor J Barlow is President and Chair of the charity.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

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

Professor J Barlow
Trustee

22 December 2025

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 2024.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified a matter of concern as detailed below.

Attention is drawn to note 1.2 of the financial statements, which indicates that the charity's ability to continue as a going concern is dependent on securing future funding. This condition indicates the existence of some uncertainty that may cast doubt on the charity's ability to continue as a going concern.

I confirm that apart from the matters of concern set out above, 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are 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 Audit Services Limited
Epsilon House
The Square
Gloucester Business Park
Gloucester
GL3 4AD

23 December 2025

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	41,470	-	41,470	74,072	7,500	81,572
Charitable activities	3	15,293	-	15,293	18,316	-	18,316
Investments	4	158	-	158	66	-	66
Total income		<u>56,921</u>	<u>-</u>	<u>56,921</u>	<u>92,454</u>	<u>7,500</u>	<u>99,954</u>
Expenditure on:							
Raising funds	5	3,555	-	3,555	1,305	-	1,305
Charitable activities	6	84,175	6,798	90,973	81,549	8,649	90,198
Total expenditure		<u>87,730</u>	<u>6,798</u>	<u>94,528</u>	<u>82,854</u>	<u>8,649</u>	<u>91,503</u>
Net income/(expenditure)		(30,809)	(6,798)	(37,607)	9,600	(1,149)	8,451
Transfers between funds							
		-	-	-	10,271	(10,271)	-
Net movement in funds	8	(30,809)	(6,798)	(37,607)	19,871	(11,420)	8,451
Reconciliation of funds:							
Fund balances at 1 January 2024		6,497	6,798	13,295	(13,374)	18,218	4,844
Fund balances at 31 December 2024		<u>(24,312)</u>	<u>-</u>	<u>(24,312)</u>	<u>6,497</u>	<u>6,798</u>	<u>13,295</u>

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		1,014		1,351
Current assets					
Debtors	13	914		22,041	
Cash at bank and in hand		8,644		9,692	
		<u>9,558</u>		<u>31,733</u>	
Creditors: amounts falling due within one year	14	<u>(34,884)</u>		<u>(19,789)</u>	
Net current (liabilities)/assets			(25,326)		11,944
Total assets less current liabilities			<u>(24,312)</u>		<u>13,295</u>
The funds of the charity					
Restricted income funds	15		-		6,798
Unrestricted funds	16		(24,312)		6,497
			<u>(24,312)</u>		<u>13,295</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 2024.

The director acknowledges his 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 22 December 2025

Professor J Barlow
Trustee

Company registration number 03219779 (England and Wales)

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 Going concern

At the time of approving the financial statements, the trustees have not identified any uncertainties that would cast doubt on the charity's ability to continue as a going concern. Strategic cost-management measures implemented in 2024, alongside planned income-generating activities for 2025, support the trustees' conclusion that AiMH UK remains financially stable and is projected to return to surplus in 2025. The trustees therefore have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 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.

1.4 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.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 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.

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.

1.6 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.

1.7 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).

1.8 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.

1.9 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.

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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.

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.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	864	-	864	21,787	-	21,787
Grants	-	-	-	-	7,500	7,500
Membership fees	40,606	-	40,606	52,285	-	52,285
	<u>41,470</u>	<u>-</u>	<u>41,470</u>	<u>74,072</u>	<u>7,500</u>	<u>81,572</u>

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from charitable activities

	Income from charitable activities 2024 £	Income from charitable activities 2023 £
Conference fees	15,293	18,316
	<u>15,293</u>	<u>18,316</u>
Analysis by fund		
Unrestricted funds	15,293	18,316
	<u>15,293</u>	<u>18,316</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	158	66
	<u>158</u>	<u>66</u>

5 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	-	593
Other fundraising costs	3,555	712
	<u>3,555</u>	<u>1,305</u>
Fundraising and publicity	3,555	1,305
	<u>3,555</u>	<u>1,305</u>

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Staff costs	48,685	43,955
Depreciation and impairment	338	451
Other charitable expenditure	41,950	45,792
	<u>90,973</u>	<u>90,198</u>
Analysis by fund		
Unrestricted funds	84,175	81,549
Restricted funds	6,798	8,649
	<u>90,973</u>	<u>90,198</u>

7 Governance costs

Governance costs comprise of independent examination and accountancy fees of £2,106 (2023 - £1,770), of which £1,164 (2023 - £1,134) relates to fees payable for the preparation of the charity's statutory financial statements.

8 Net movement in funds	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	942	636
Depreciation of owned tangible fixed assets	338	451
	<u>942</u>	<u>636</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>1</u>	<u>1</u>

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

10 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	43,974	40,950
Social security costs	3,392	1,776
Other pension costs	1,319	1,229
	<u>48,685</u>	<u>43,955</u>

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2024	<u>5,461</u>
At 31 December 2024	<u>5,461</u>
Depreciation and impairment	
At 1 January 2024	4,109
Depreciation charged in the year	<u>338</u>
At 31 December 2024	<u>4,447</u>
Carrying amount	
At 31 December 2024	<u>1,014</u>
At 31 December 2023	<u>1,351</u>

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	46	20,941
Prepayments and accrued income	868	1,100
	<u>914</u>	<u>22,041</u>

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	24,915	12,999
Trade creditors	3,547	983
Other creditors	4,316	4,038
Accruals and deferred income	2,106	1,769
	<u>34,884</u>	<u>19,789</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
CNWL Partnership Project	<u>6,798</u>	<u>-</u>	<u>(6,798)</u>	<u>-</u>	<u>-</u>
Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
AIM Foundation	652	-	(652)	-	-
AIM High Award	100	-	(100)	-	-
CNWL Partnership Project	<u>17,466</u>	<u>7,500</u>	<u>(7,897)</u>	<u>(10,271)</u>	<u>6,798</u>
	<u>18,218</u>	<u>7,500</u>	<u>(8,649)</u>	<u>(10,271)</u>	<u>6,798</u>

16 Unrestricted funds

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
General funds	<u>6,497</u>	<u>56,921</u>	<u>(87,730)</u>	<u>-</u>	<u>(24,312)</u>
Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
General funds	<u>(13,374)</u>	<u>92,454</u>	<u>(82,854)</u>	<u>10,271</u>	<u>6,497</u>

ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,014	-	1,014
Current assets/(liabilities)	(25,326)	-	(25,326)
	<u>(24,312)</u>	<u>-</u>	<u>(24,312)</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	-	1,351	1,351
Current assets/(liabilities)	6,497	5,447	11,944
	<u>6,497</u>	<u>6,798</u>	<u>13,295</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).