

# AIMCOMMUNITY LIMITED

England & Wales · Charity number 1185928

## Details

|                |                                                             |
|----------------|-------------------------------------------------------------|
| Other names    | AIM ARTS ACADEMY, CREATIVE ME MENTORING, STARFISH MENTORING |
| Status         | Registered                                                  |
| Legal form     | Charitable company                                          |
| Company number | <a href="#">12146728</a>                                    |
| Registered     | 2019-10-22                                                  |
| Register       | <a href="#">View on the Charity Commission register</a>     |

## Contact

|         |                                                                                |
|---------|--------------------------------------------------------------------------------|
| Address | AIMCentral<br>East Howe Youth Centre<br>Kinson Road<br>Bournemouth<br>BH10 5HD |
| Phone   | 01202524777                                                                    |
| Email   | <a href="mailto:admin@aimcommunity.org">admin@aimcommunity.org</a>             |
| Website | <a href="http://www.aimcommunity.org">www.aimcommunity.org</a>                 |

## Activities

**Objects:** 1) TO ACT AS A RESOURCE PRIMARILY FOR YOUNG PEOPLE LIVING IN ENGLAND BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF CREATIVE, PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(B) ADVANCING EDUCATION;(C) RELIEVING UNEMPLOYMENT;(D) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.2) FOR THE PUBLIC BENEFIT TO PROMOTE LEARNING BY PEOPLE NOT IN EDUCATION, EMPLOYMENT OR TRAINING THROUGH THE CONTINUED DEVELOPMENT OF THEIR INDIVIDUAL CAPABILITIES, COMPETENCIES, SKILLS AND UNDERSTANDING IN SUBJECTS OF EDUCATIONAL VALUE.

**Activities:** Aim Community Ltd provides education, mentoring and creative learning programmes for young people to assist with personal development, life skills, confidence and self esteem. Aim Community specialise in supporting those young people with education, health and care plan needs.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- Bournemouth
- Dorset
- Poole

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-09-01 | £582,511 | £723,946    | £252,017 | 25        |
| 2024-09-01 | £607,006 | £545,957    | £393,452 | 22        |
| 2023-09-01 | £477,716 | £350,719    | -        | -         |
| 2022-09-01 | £406,351 | £248,590    | -        | -         |
| 2021-09-01 | £211,201 | £185,434    | -        | -         |
| 2020-09-01 | £151,873 | £121,378    | -        | -         |

## Trustees

| Name                 | Role | Appointed  |
|----------------------|------|------------|
| Christopher Cook     |      | 2024-01-15 |
| Clare Belcher        |      | 2024-09-01 |
| Jonathan Williams    |      | 2024-01-15 |
| Suzanne Jane Burgess |      | 2019-08-08 |
| Toni Dawn Taylor     |      | 2020-11-18 |



**AIMCOMMUNITY LIMITED**

England & Wales - Charity number 1185928

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# Accounts

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Company registration number: 12146728

Charity registration number: 1185928

# **AIMCommunity Limited**

known as

**Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**for the Year Ended 31 August 2024**

**Artema Limited  
1a Kingsbury's Lane  
Ringwood  
Hampshire  
BH24 1EL**

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

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**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Reference and Administrative Details**

|                                    |                                                                                                                                                 |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                    | C Belcher (appointed 1 September 2024)<br>S Burgess<br>T Taylor<br>J Williams (appointed 15 January 2024)<br>C Cook (appointed 15 January 2024) |
| <b>Charity Registration Number</b> | 1185928                                                                                                                                         |
| <b>Company Registration Number</b> | 12146728                                                                                                                                        |
| <b>Registered Office</b>           | The charity is incorporated in England & Wales.<br>AIMCentral<br>East Howe Youth Centre<br>Kinson Road<br>Bournemouth<br>Dorset<br>BH105HD      |
| <b>Independent Examiner</b>        | Artema Limited<br>1a Kingsburys Lane<br>Ringwood<br>Hampshire<br>BH24 1EL                                                                       |

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2024.

#### **Objectives and activities**

##### ***Objects and aims***

To act as a resource primarily for young people in Southern England by providing advice and assistance and organising programs of creative, physical, educational, and other activities as a means of:

- a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b) Advancing education;
- c) Relieving unemployment;
- d) Providing recreational and leisure time activities in the interest of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life for such persons.

To promote learning in people who are not in education, employment or training, through the continued development of their individual capabilities, competencies, skills and understanding in subjects of educational value.

##### ***Objectives, strategies, and activities***

AIMCommunity Limited was formed as a direct result of Frontier Youth Trust (Charity Numbers 1059328 and SC043239) shift to move its locally funded projects working in those local communities to become autonomous and independent charities. Thence under an asset transfer agreement dated 31 December 2019 all staff, assets, and activities of the AIMCommunity project were transferred to the newly formed charity of AIMCommunity Limited to continue its work based in Bournemouth.

##### ***Public benefit***

The Charity's objects are restricted specifically, only for the public benefit to act as a resource for young people up to the age of 25 years living in Southern England by providing advice and assistance and organising programs of creative, physical, educational and other activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

### **Trustees' Report**

#### **Business Development - Achievements and Performance 2023-24**

##### **Highlights**

We began this year with a new set of 5 goals, started work on a business plan and saw the first business development process run its course consisting of management team appraisals, budget setting and programme team plans coming together in alignment with the business development function.

**Goal 1 Broaden Offer & Income Sources**

**Goal 2 Exploring Geographical Growth**

**Goal 3 Boosting Attendance and Engagement**

**Goal 4 Building Parental Connections**

**Goal 5 Enhancing Staff Support & Development**

3 new projects were created in response to identified needs from Programme Teams:

- **Mental health and wellbeing** - a coordinated approach combining the work of areas such as our learning specialist, TranQuilOT and AIM Fit.
- **Starfish: LEAP Diversionary** targeted work for young people at risk of anti-social behaviour and knife crime in partnership with the Dorset Police and Crime Commissioner.
- **Green Space:** our garden grew and developed its own identity 'Green Space' a space of relaxation, rejuvenation and learning primarily for staff, students and volunteers. Dorset Wildlife Trust judged it to be award winning as a sustainable, urban green space.

**We set ambitions to extend our offer into these new areas of work:**

- Supporting families and carers to thrive during the cost of living crisis - Warm Space and The Point.
- Providing top quality day care provision in the community to young adults with learning disabilities/neurodivergent - FLAIM Programme
- Wellbeing, Mindfulness and Fitness for young people - AIM Fit

**We were awarded a contract with Skills and Learning** to provide guidance and support to young people post 16 for a third time. This experience enabled us to hone our skills and knowledge regarding bid writing, the latest Social Value Act and sustainability whilst navigating procurement and commissioning processes successfully.

**We identified the need to map our AIM offer** - began doing that and started work to create a **REFERRALS COORDINATOR function**. This is to maximise income and benefit all of our programmes from a range of sources in relation to individual young people, particularly those who find their way to us through BCP and Dorset Council Children's Services brokerage and commissioning. A co-ordinated approach to referrals management ensures our young people and their families get the best possible experience from AIM.

## **AIMCommunity Limited**

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### **Trustees' Report**

**Partnerships and networking** have been a key factor in our success at AIM this year, opening doors we have not knocked on before, building trust and raising our profile as the 'go to trusted provider' of services for young people and their families.

This is a really important activity especially in the areas of:

- corporate relationships
- high net worth individuals
- those rooted in the creative industries
- AIM patrons and champions

We could not make the difference we do for young people and their families without the ongoing support of;

- Dorset Community Foundation
- Talbot Village Trust
- Valentine Trust
- Cooper Dean Trust
- Urban Displays
- Condor Ferries
- BCP Council
- Dorset Police and Crime Commissioner David Sidwick
- Skills and Learning
- Active Dorset
- AFC Bournemouth
- Dorset Wild Life Trust
- Beryl Bikes
- ASDA
- CO-Op

#### **Social media**

There is now a 'socials' team with a lead assigned to manage each channel - instagram, facebook, twitter and linked in. A longer term strategy is in development. Our audiences are steadily growing.

Posts are at least 4 times a week across the channels and generally celebrate student successes, creativity, funders/donors, staff and volunteers, advertise our events and drop ins, good news and themes such as mental health, exams and learning, advice, and fun!

#### **Venues**

Throughout the year we have researched and organised visits to a range of venues across BCP and assessed the viability for delivery of our programmes with the AIM management team.

**AIMCommunity Limited**

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**Trustees' Report**

**Looking to 2024/2025**

- Creation of an AIM Fundraising Strategy linked to team plans to ensure that fundraising targets for each programme are achieved.
- Review the Business Plan and 5 goals with CEO. Identify outstanding activities.
- Support the Referral Coordinator role to embed across AIM.
- Further develop and support FLAIM, Green Space and Warm Space/The Point and Tuition/accreditation project.
- Support the next steps for LEAP Project.
- Support the development of AIM Fit and TranQuilOT.
- Develop and embed a project sign off, development and delivery process across AIM.
- Build on our partnerships and networking.
- Continue to grow our social media presence.
- Explore social enterprise and trading as opportunities to enhance our offer for young people and diversify income.
- Create a package and set of procedures AIM wide to grow and develop our much valued volunteers.
- Embed sustainability policy and principles across AIM Community.

**Sara Armstrong**  
**Business Development Manager (P/T)**  
**November 2024**



## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

### **Trustees' Report**

#### **Starfish Mentoring**

**Starfish Group Mentoring** has developed over this past year. Not only did Starfish Group take place in Bournemouth, a second Starfish Group in Poole started in January 2024. The buildings used for Starfish Group have been Muscliff Youth Access Point in Bournemouth and Branksome Community Centre in Poole. In total 11 young people attended the Starfish Group sessions (6 young people in Poole and 5 young people in Bournemouth).

**Starfish Plus** is the 1:1 mentoring provision from Starfish that takes place in the areas of Bournemouth, Christchurch and Poole. Starfish worked with 11 young people during September 2023 - August 2024. These provisions ranged from 6 weeks provision, up until a full academic year.

**The LEAP Project (Listening Ears And Prevention)** is a new project that started to be promoted in January 2024 with the launch in February 2024. Starfish was able to successfully receive £5000 from the Dorset Police and Crime Commissioner to deliver provision for young people to reduce crime in Dorset. Starfish Launched the LEAP Project (Listening Ears And Prevention). The funding lasts for 12 months (February 2024 - February 2025). Starfish has used this funding to work with up to 10 young people between the ages of 11 - 18 that are on the verge of, or are victims of anti-social behaviour.

#### **Provision includes:**

- 6x 1:1 mentoring
- ASFACE drop in
- 6x workshops for young people that support information on money management, gaming and gambling awareness and cooking skills.
- Accreditation on financial literacy
- 3x Trips for young people (a local prison, a local courtroom, a Q&A with a victim of anti-social behaviour)

As of August 2024, the LEAP Project has worked with 7 of the 10 people forecasted.

#### **Significant Events**

##### **Oceanarium**

In July 2024 Starfish Group Poole and Bournemouth joined target to take young people to the Oceanarium. It was a fun and educational event that young people enjoyed. It was also an opportunity for young people to interact with new people and learn new communication and peer relationship skills.

##### **AIMFest**

Creative Mentoring and Starfish joined together to plan and deliver AIMFest. This was an event on Friday 26th July for 2 hours. This event was for any young person and family member that attends AIMCommunity programmes and projects. This event showcased the work that young people have been producing over the past.

##### **Summer Sessions**

Following AIMFest, AIMCommunity delivered five sessions over the summer holidays. These events included an escape room, cooking for friends and families, self-esteem activities, entrepreneur activities and communication techniques. Starfish led three of the five sessions during this time. Young people were able to develop skills, improve self-esteem and confidence, and try new activities to get out of their comfort zone. As these summer sessions were a success (based on the feedback from young people, referrers and parents/carers) the plan is to deliver more sessions next summer.

## **AIMCommunity Limited**

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### **Trustees' Report**

Starfish was also able to use funding for AIMFest and Summer sessions through the BCP Food and Energy Support Fund.

#### **Paid Staff**

Starfish have six paid staff. One staff full time, one staff on 27 hours a week, two staff members on 6.5 hours a week, and two staff members on 5 hours a week. Between all staff members, mornings, afternoons, evenings and weekends are covered for provision.

#### **Volunteers**

Starfish currently have three volunteers. The volunteers cover support in Starfish Group, Starfish Plus, and ASPACE drop in.

#### **Work Experience/Placement**

Starfish has one long term work placement student that is on placement for two years from Moorlands Bible College. They currently deliver three house of face to face work for Starfish a week, with three hours of planning and preparations for sessions.

#### **Future Plans**

Future funding for LEAP to continue to work with victims or people on the verge of anti-social behaviour, including the ASPACE drop in, trips and workshops.

Starfish Group Christchurch to begin in early 2025

Sports-based provision for young people to engage in sports and fitness activities. This to be started in 2025

Starfish Podcast. First two episodes to be released from September 2024 and to be released monthly.

Further collaboration with other AIM programmes for future events and sessions.

#### **Feedback on the Summer Sessions**

'I enjoyed it, one of the best things I've ever done at AIM, it was really well done' and then he proceeded to tell me all about it. I thought you might like to know just how much he enjoyed it, it really was a huge hit! - Parent 1

#### **Feedback on Starfish Sessions**

'I have been very impressed with how the group is run. Starfish send me the details each week which really helps (young person) as he's not so good with the unexpected, it also shows just how much thought goes into their activities. I'm really pleased, it's clearly a really good resource for him to be able to access especially with his struggles around group settings'. - Parent 2

**Wesley Williams**

**STARFISH Mentoring Programme Manager**

**November 2024**

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Trustees' Report**

**AIM ARTS ACADEMY**

**General:**

Aim Arts Academy had a great year with full teaching and learning/student support staff and full student enrollment. We supported several students with EHCPs and Neurodiversities.

We ran both Functional Skills and GCSE Maths & English courses as well as Music Practitioners and Creative Digital Media Level 2-3 Courses. It was the first year we offered a Level 4 Creative Practitioner course. We offered weekly mentoring, learning support and our new occupational therapy support sessions.

**Team:**

We have 4 teachers, 4 Student Support Workers, 2 Ots, 1 Learning Support Worker. It was a fantastic academic year where all teachers and support teams worked together to create the best supportive learning environment for the students.

**Achievements:**

We had 18 students enrolled this academic year. 100% of those students that submitted course work Passed with qualifications.

Aim Arts Academy also went under an OFSTED review as a subcontract provider of Skills & Learning and received a grading of " Good".

**Kenny Mitchell**

**AIM Arts Academy Programme Manager**

**November 2024**

## **AIMCommunity Limited**

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### **Trustees' Report**

#### **Creative Mentoring Annual Review**

- A total of 17 young people accessed 1-2-1 and group sessions within the Creative Mentoring programme across the year.
- 14 young people have accessed our 1-2-1 Creative Mentoring over the year, with 4 of those young people also taking part in group settings aswell.
- The majority of the young people we supported within 1-2-1 sessions were not attending education elsewhere. Some young people had a number of hours with us across the week and we were named as their 'Alternative Provision' on the EHCP forms.
- Our 1-2-1 sessions increased to £35ph in the summer term.

We continued to see the progress that young people make from being supported by our skilled and experienced Youth Workers in a safe and nurturing environment. We see young people begin to understand that they can grow and learn, that they have skills and talent that is worth talking about, that they are known and that they have ideas to share.

The Creative Mentoring team continued to work hard to develop their own skills and knowledge, in the areas of Creativity as well as upskilling in understanding supporting young people with neuro diversities to provide the best support possible to the young people we work with.

We increased our staff team by one new member of staff - part time (7 hours) a week, starting from May 24. We continued to deliver sessions both at AIMCentral and over at the Shack in Muscliff, working alongside BCP colleagues to secure space. The majority of staff for Creative Mentoring also work on other projects at AIMCommunity so the focus has been on effective communication for a team that are not always in the same location on the same day.

Alongside our 1-2-1 support we also offer 2 group projects;

**C4** - a weekly provision in term time, for young people to engage in an explosion of creativity. There are opportunities to try out a variety of creative mediums from sketching to sculpture, game design to graffiti. In our small group setting there is space created for peer relationship building hosted by a team of experienced youth work practitioners. C4 stands for Community & Camaraderie Creative Club and seeks to be exactly that. Sessions run in blocks of 10 weeks during each term and the content is led by the young people for young people aged 11 up. C4 ran throughout the year offering sessions designed to inspire and engage young people with different creative aspects. Young people have consistently engaged with the term time sessions and have built positive relationships with each other. The sessions are offered for 10 weeks of the term. The price point was increased from £80 a term to £90 a term from the Summer Term to ensure that running the sessions were cost effective.

**AIMCommunity Limited**

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**Trustees' Report**

**JamSpace** - a space for young people with a common interest in rock and popular music performance to get together every week to jam. They develop their individual skills and play together, allowing for the development of peer relationships as well nurturing musical skills, self esteem and confidence. It is a great environment for a first experience of co-creating music with people of varying musical interest, tastes and skills. JamSpace has been running all year round, however had a lull in the Autumn term with only 2 young people attending, and even that was sporadic. We reshaped the group programme to offer a slightly more structured approach to the delivery, ensuring that there were flexible outcomes on offer for young people. In the Spring Term plans were made to put JamSpace on hold with a view to 'relaunch' after Easter. This was very successful, with 3 new young people coming on board to the group and a fresh perspective for everyone involved. The sessions are offered for 10 weeks of the term. The price point was increased from £80 a term to £90 a term from the Summer Term to ensure that running the sessions were cost effective.

**Nicola Cooper**  
**Creative Mentoring Programme Manager**  
**November 2024**

## **AIMCommunity Limited**

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### **Trustees' Report**

#### **Financial review**

##### ***Policy on reserves***

AIMCommunity Limited is committed to establishing and maintaining a strong reserve fund with four key components, subject to review on an annual basis.

- Continuity Fund - to bridge any possible delays in receiving promised grants or managing payment in arrears contracts.
- Restructuring Fund - to cover essential activities whilst sourcing income to a maximum of 6 months budgeted charitable activities.
- Cyclical Maintenance Fund - to be used for major items of maintenance of the fabric of the buildings such as redecorating the interior and exteriors.
- Dissolution Fund - to provide for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running AIMCommunity Limited until closure of the charity.

#### **Going concern**

From an operational perspective, AIMCommunity manages funding challenges positively and efficiently, adapting to an ever changing working environment and implementing and maintaining safety measures in line with Government directives. Our policy has been to support students as fully as possible, with online programmes, regular communication and a caring approach to alleviate anxieties.

Management and trustees continue to consider opportunities to develop services, attract sponsorships and donations and grow sustainably in accordance with the charity's ethos and values.

On this basis, the trustees consider the charity a going concern.

#### **Structure, governance and management**

The charity is governed by its Memorandum and Articles, incorporated on 8 August 2019.

Any person who is willing to act as a Trustee, and who is permitted by law to do so, may be appointed to be a Trustee by resolution of the Trustees. Trustees are appointed for a term of three years, at the end of which they shall retire unless eligible for reappointment by the Trustees, as no Trustee shall serve for more than nine consecutive years, unless the Trustees consider it would be in the best interests of the Charity for a particular Trustee to continue to serve beyond that period and that Trustee is reappointed in accordance with its governing document.

The Charity is overseen by its Trustees, of which at any one time there must be a minimum of three and a maximum of twelve.

The Trustees, on behalf of the Charity, have appointed employees to run the day to day activities. There is an Operations Manager who oversees the day to day administration of the Charity, with the remainder of the staff working directly with the Charity's beneficiaries as youth workers, mentors and tutors.

**AIMCommunity Limited**

**Known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Trustee's Report**

**Financial instruments**

**Objectives and policies**

The trustees are of the opinion that the charity's activities do not expose it to significant financial risks. The charity does not use derivative financial instruments to manage risks or for speculative purposes.

**Credit risk**

The charity's principal financial asset is cash at bank. The credit risk on these liquid funds is limited because the counterparties are banks with high credit-ratings.

**Liquidity risk**

In order to ensure that sufficient funds are available for ongoing operations and future developments, the charity maintains sufficient funds in a deposit bank account.

**Statement of Trustees' Responsibilities**

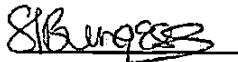
The trustees (who are also the directors of AIMCommunity Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

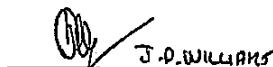
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 22/5/25 and signed on its behalf by:



Trustee



Trustee

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Independent Examiner's Report to the trustees of AIMCommunity Limited ("the Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of AIMCommunity Limited 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

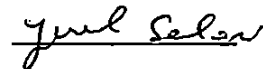
**Independent examiner's statement**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Certified Chartered Accountants.

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:

1. accounting records were not kept in respect of AIMCommunity Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Mr Y Salomi  
FCCA

1a Kingsburys  
Ringwood  
Hampshire  
BH24 1EL

Date..... 23-5-25 .....



**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Statement of Financial Activities for the Year Ended 31 August 2024  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)**

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and grants               | 4    | 2,170                      | 52,635                   | 54,805             |
| Charitable activities              | 5    | 549,983                    | -                        | 549,983            |
| Investment income                  | 7    | <u>2,218</u>               | <u>-</u>                 | <u>2,218</u>       |
| Total income                       |      | <u>554,371</u>             | <u>52,635</u>            | <u>607,006</u>     |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              | 8    | <u>(541,988)</u>           | <u>(3,969)</u>           | <u>(545,957)</u>   |
| Total expenditure                  |      | <u>(541,988)</u>           | <u>(3,969)</u>           | <u>(545,957)</u>   |
| Net income                         |      | <u>12,383</u>              | <u>48,666</u>            | <u>61,049</u>      |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | <u>324,994</u>             | <u>7,410</u>             | <u>332,404</u>     |

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Statement of Financial Activities for the Year Ended 31 August 2024  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)**

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and grants               | 4    | 33,957                     | 9,234                    | 43,191             |
| Charitable activities              | 5    | 433,731                    |                          | 433,731            |
| Investment income                  | 7    | <u>794</u>                 | <u></u>                  | <u>794</u>         |
| Total income                       |      | <u>468,482</u>             | <u>9,234</u>             | <u>477,716</u>     |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              | 8    | <u>(357,510)</u>           | <u>(1,824)</u>           | <u>(359,334)</u>   |
| Total expenditure                  |      | <u>(357,510)</u>           | <u>(1,824)</u>           | <u>(359,334)</u>   |
| Net income                         |      | <u>110,972</u>             | <u>7,410</u>             | <u>118,382</u>     |
| Net movement in funds              |      | <u>110,972</u>             | <u>7,410</u>             | <u>118,382</u>     |
| <b>2Reconciliation of funds</b>    |      |                            |                          |                    |
| Total funds carried forward        | 20   | <u>324,994</u>             | <u>7,410</u>             | <u>332,404</u>     |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 20.

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**(Registration number: 12146728)  
Balance Sheet as at 31 August 2024**

|                                                       | Note | 2024<br>£       | 2023<br>£      |
|-------------------------------------------------------|------|-----------------|----------------|
| <b>Fixed assets</b>                                   |      |                 |                |
| Tangible assets                                       | 15   | 20,199          | 20,376         |
| <b>Current assets</b>                                 |      |                 |                |
| Debtors                                               | 16   | 76,661          | 28,853         |
| Cash at bank and in hand                              | 17   | <u>308,147</u>  | <u>291,781</u> |
|                                                       |      | 384,808         | 320,634        |
| <b>Creditors: Amounts falling due within one year</b> | 18   | <u>(11,555)</u> | <u>(8,606)</u> |
| <b>Net current assets</b>                             |      | <u>373,253</u>  | <u>312,028</u> |
| <b>Net assets</b>                                     |      | <u>393,452</u>  | <u>332,404</u> |
| <b>Funds of the charity:</b>                          |      |                 |                |
| <b>Unrestricted income funds</b>                      |      |                 |                |
| Restricted funds                                      |      | 56,076          | 7,410          |
| Unrestricted funds                                    |      | <u>337,376</u>  | <u>324,994</u> |
| <b>Total funds</b>                                    | 20   | <u>393,452</u>  | <u>332,404</u> |

For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

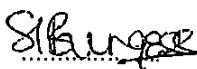
**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 14 to 30 were approved by the trustees and authorised for issue on

  
.....  
J.O. WILLIAMS  
Trustee

  
.....  
S. Bunge  
Trustee

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2024**

**1 Charity status**

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

AIMCentral  
East Howe Youth Centre  
Kinson Road  
Bournemouth  
Dorset  
BH105HD

**2 Accounting policies**

**Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Basis of preparation**

AIMCommunity Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**Income and endowments**

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

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Year Ended 31 August 2024**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Gifts in kind***

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. All resources expended are inclusive of irrecoverable VAT.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Year Ended 31 August 2024**

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, management and trustees' meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b>  | <b>Depreciation method and rate</b> |
|---------------------|-------------------------------------|
| Plant and machinery | 25% reducing balance                |
| Office equipment    | 25% reducing balance                |

#### **Trade debtors**

Trade debtors are amounts due from our income providers to support our normal charitable activities. These debtors are recognised at the transaction value. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2024**

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

**Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme. Contributions are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**Financial instruments**

Financial assets and liabilities are recognised when the charity becomes a party to the contractual provisions of an instrument, and are classified according to the substance of the contractual arrangements entered into.

**Recognition and measurement**

All financial assets and liabilities are measured at transaction price (including transaction costs). They are derecognised when the contractual rights or obligations expire or are settled.

**3 Net incoming/outgoing resources**

Net incoming resources for the year include:

|                              | 2024<br>£ | 2023<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 6,733     | 6,792     |

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2024**

**4 Income from donations and legacies**

|                                   | Designated | General | Restricted Funds | Total 2024 |
|-----------------------------------|------------|---------|------------------|------------|
|                                   | £          | £       | £                | £          |
| Donations and legacies;           |            |         |                  |            |
| Donations from individuals        | -          | 2,170   | -                | 2,170      |
| Grants, including capital grants; |            |         |                  |            |
| Government grants                 |            |         |                  |            |
| Grants from other charities       | -          | -       | 52,635           | 52,635     |
|                                   |            | 2,170   | 52,635           | 54,805     |

|                                   | Unrestricted funds<br>Designated | General | Restricted funds | Total 2023 |
|-----------------------------------|----------------------------------|---------|------------------|------------|
|                                   | £                                | £       | £                | £          |
| Donations and legacies;           |                                  |         |                  |            |
| Donations from individuals        |                                  | 3,957   |                  | 3,957      |
| Grants, including capital grants; |                                  |         |                  |            |
| Government grants                 |                                  | -       | -                | -          |
| Grants from other charities       | -                                | 30,000  | 9,234            | 39,234     |
|                                   | -                                | 33,957  | 9,234            | 43,191     |



**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2024**

**5 Income from charitable activities**

|                                | <b>Total<br/>2024<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|--------------------------------|-----------------------------|-----------------------------|
| Mentoring, skills and learning | <u>549,983</u>              | <u>467,688</u>              |

**6 Income from other trading activities**

|                                              | <b>Total<br/>funds<br/>£</b> |
|----------------------------------------------|------------------------------|
| Events income;                               |                              |
| Other events income                          | <u>-</u>                     |
| <b>Total for period ended 31 August 2024</b> | <u>-</u>                     |

**7 Investment income**

|                                         | <b>Total<br/>2024<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|-----------------------------------------|-----------------------------|-----------------------------|
| Interest receivable and similar income; |                             |                             |
| Interest receivable on bank deposits    | <u>2,218</u>                | <u>794</u>                  |

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2024**

**8 Expenditure on charitable activities**

|                                |      | Unrestricted funds<br>Designated<br>£ | General<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
|--------------------------------|------|---------------------------------------|--------------|--------------------------|--------------------|
|                                | Note |                                       |              |                          |                    |
| Mentoring, skills and learning |      |                                       | 21,125       | 3,969                    | 25,094             |
| Staff costs                    |      |                                       | 454,095      |                          | 454,095            |
| Allocated support costs        | 9    |                                       | 65,309       |                          | 65,309             |
| Governance costs               | 9    |                                       | 1,459        |                          | 1,459              |
|                                |      | -                                     | 541,988      | 3,969                    | 545,957            |

|                                |      | Unrestricted funds<br>Designated<br>£ | General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ |
|--------------------------------|------|---------------------------------------|--------------|--------------------------|--------------------|
|                                | Note |                                       |              |                          |                    |
| Mentoring, skills and learning |      |                                       | 43,144       | 1,824                    | 44,968             |
| Staff costs                    |      |                                       | 301,620      |                          | 301,620            |
| Allocated support costs        | 9    |                                       | 8,291        |                          | 8,291              |
| Governance costs               | 9    |                                       | 4,456        |                          | 4,456              |
|                                |      | -                                     | 357,510      | 1,824                    | 359,334            |

**9 Analysis of governance and support costs**

**Charitable activities expenditure**

|                           | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------------------|--------------------|--------------------|
| Telephone                 | 3,164              | 1,624              |
| Legal and professional    | 797                | 681                |
| Bank charges              | 216                | 137                |
| Depreciation of equipment | 6,733              | 6,792              |
|                           | 10,910             | 8,291              |

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2024**

**10 Government grants**

The amount of government grants recognised in the financial statements was £0 (2023- £0).

**11 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. Further no trustees have received any reimbursed expenses or any other benefits from the charity during the year.

**12 Independent examiner's remuneration**

|                                         | 2024<br>£  | 2023<br>£    |
|-----------------------------------------|------------|--------------|
| Examination of the financial statements | <u>630</u> | <u>1,250</u> |

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2024**

**13 Staff costs**

The aggregate payroll costs were as follows:

|                                          | 2024<br>£      | 2023<br>£      |
|------------------------------------------|----------------|----------------|
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 412,488        | 276,895        |
| Employer's NI                            | 31,208         | 17,667         |
| Pension costs                            | <u>10,399</u>  | <u>7,058</u>   |
|                                          | <u>454,095</u> | <u>301,620</u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|                            | 2024<br>No | 2023<br>No |
|----------------------------|------------|------------|
| Tutors and student support | 21         | 15         |
| Operations manager         | <u>1</u>   | <u>1</u>   |
|                            | <u>22</u>  | <u>16</u>  |

17 (2023 - 13) of the above employees participated in the defined contribution pension schemes. Contributions to the employee pension schemes for the year totalled £10,399 (2023 - £7,058).

No employee received emoluments of more than £60,000 during the year.

**14 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2024**

**15 Tangible fixed assets**

|                       | <b>Furniture and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|------------------------------------------|--------------------|
| <b>Cost</b>           |                                          |                    |
| At 1 September 2023   | 30,781                                   | 30,781             |
| Additions             | 6,556                                    | <u>6,556</u>       |
| At 31 August 2024     | 37,337                                   | <u>37,337</u>      |
| <b>Depreciation</b>   |                                          |                    |
| At 1 September 2023   | 10,405                                   | 10,405             |
| Charge for the year   | 6,733                                    | <u>6,733</u>       |
| At 31 August 2024     | 17,138                                   | <u>17,138</u>      |
| <b>Net book value</b> |                                          |                    |
| At 31 August 2024     | 20,199                                   | 20,199             |
| At 31 August 2023     | 20,376                                   | <u>20,376</u>      |

**16 Debtors**

|               | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------------|-------------------|-------------------|
| Trade debtors | 56,489            | 28,853            |
| Other debtors | 20,172            | -                 |
|               | <u>76,661</u>     | <u>28,853</u>     |

**17 Cash and cash equivalents**

|              | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|--------------|-------------------|-------------------|
| Cash on hand | 10                | 10                |
| Cash at bank | <u>308,137</u>    | <u>291,771</u>    |
|              | <b>308,147</b>    | <b>291,781</b>    |

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2024**

**18 Creditors: amounts falling due within one year**

|                                    | 2024          | 2023         |
|------------------------------------|---------------|--------------|
|                                    | £             | £            |
| Trade creditors                    | -             | -            |
| Other taxation and social security | 9,207         | 4,470        |
| Other creditors                    | 1,718         | 2,885        |
| Accruals                           | 630           | 1,250        |
|                                    | <u>11,555</u> | <u>8,606</u> |

**19 Pension and other schemes**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £10,399 (2023 - £7,058).

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2024**

**20 Funds**

**For the Year Ending 31 August 2024**

|                                 | As at 1<br>September<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | As at 31<br>August 2024<br>£ |
|---------------------------------|-----------------------------------|----------------------------|----------------------------|------------------------------|
| <b>Unrestricted funds</b>       |                                   |                            |                            |                              |
| General                         | 324,994                           | 554,371                    | (541,988)                  | 337,376                      |
| Designated                      | -                                 | -                          | -                          | -                            |
| <b>Total unrestricted funds</b> | 324,994                           | 554,371                    | (541,988)                  | 337,376                      |
| <b>Restricted funds</b>         | 7,410                             | 52,635                     | (3,969)                    | 56,076                       |
| <b>Total funds</b>              | <u>332,404</u>                    | <u>607,006</u>             | <u>(545,957)</u>           | <u>393,452</u>               |

|                                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ |
|------------------------------------|----------------------------|----------------------------|
| <b>Unrestricted funds</b>          |                            |                            |
| <b>Restricted funds</b>            |                            |                            |
| Active Dorset                      | -                          | (79)                       |
| The Valentine Charitable Trust     | 15,000                     | (0)                        |
| BCP Food & Energy Support          | 6,000                      | (2,446)                    |
| BCP Food & Warmth Support          | 5,500                      | (1,217)                    |
| Alice Ellen Cooper Dean Foundation | 5,000                      | (0)                        |
| Talbot Village Trust               | 10,000                     | (0)                        |
| BCP Summer Space                   | 5,000                      | (0)                        |
| LEAP Fix The Future                | 5,000                      | (122)                      |
| Cherries Community Fund            | 1,135                      | (105)                      |
|                                    | <u>52,635</u>              | <u>(3,969)</u>             |

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2024**

**20 Funds (continued) ...**

**For the Year Ending 31 August 2023**

|                                 | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>As at 31<br/>August 2023<br/>£</b> |
|---------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|
| <b>Unrestricted funds</b>       |                                     |                                     |                                       |
| General                         | 468,481                             | (357,510)                           | 324,994                               |
| Designated                      | -                                   | -                                   | -                                     |
| <b>Total unrestricted funds</b> | <b>468,481</b>                      | <b>(357,510)</b>                    | <b>324,994</b>                        |
| <b>Restricted funds</b>         | <b>9,234</b>                        | <b>(1,824)</b>                      | <b>7,410</b>                          |
| <b>Total funds</b>              | <b>477,715</b>                      | <b>(359,334)</b>                    | <b>332,404</b>                        |

|                                | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> |
|--------------------------------|-------------------------------------|-------------------------------------|
| <b>Unrestricted funds</b>      |                                     |                                     |
| <i>Designated</i>              |                                     |                                     |
| <b>Restricted funds</b>        |                                     |                                     |
| The Valentine Charitable Trust | 2,000                               | (680)                               |
| Active Dorset                  | 7,234                               | (1,144)                             |
| <b>Total funds</b>             | <b>9,234</b>                        | <b>(1,824)</b>                      |



**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2024**

**21 Analysis of net assets between funds**

|                         | <b>Unrestricted funds</b> |                   | <b>Restricted funds</b> | <b>Total funds at 31 August 2024</b> |
|-------------------------|---------------------------|-------------------|-------------------------|--------------------------------------|
|                         | <b>General</b>            | <b>Designated</b> |                         |                                      |
|                         | <b>£</b>                  | <b>£</b>          | <b>£</b>                | <b>£</b>                             |
| Tangible fixed assets   | 20,199                    |                   |                         | 20,199                               |
| Current assets          | 328,732                   | -                 | 56,076                  | 384,808                              |
| Current liabilities     | (11,555)                  | -                 | -                       | (11,555)                             |
| <b>Total net assets</b> | <b>337,376</b>            | <b>-</b>          | <b>56,076</b>           | <b>393,452</b>                       |

|                         | <b>Unrestricted funds</b> |                   | <b>Restricted funds</b> | <b>Total funds at 31 August 2023</b> |
|-------------------------|---------------------------|-------------------|-------------------------|--------------------------------------|
|                         | <b>General</b>            | <b>Designated</b> |                         |                                      |
|                         | <b>£</b>                  | <b>£</b>          | <b>£</b>                | <b>£</b>                             |
| Tangible fixed assets   | 20,376                    |                   |                         | 20,376                               |
| Current assets          | 313,224                   | -                 | 7,410                   | 320,634                              |
| Current liabilities     | 8,605                     | -                 | -                       | 8,605                                |
| <b>Total net assets</b> | <b>324,994</b>            | <b>-</b>          | <b>7,410</b>            | <b>332,404</b>                       |

**AIMCOMMUNITY LIMITED**

England & Wales - Charity number 1185928

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# Accounts

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Company registration number: 12146728

Charity registration number: 1185928

# **AIMCommunity Limited**

known as

Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2023

Artema Limited  
1A Kingsbury's Lane  
Ringwood  
Hampshire  
BH24 1EL

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

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**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Reference and Administrative Details**

|                                    |                                                                                          |
|------------------------------------|------------------------------------------------------------------------------------------|
| <b>Trustees</b>                    | Dr Y T McIntyre Bhatti, Chairman                                                         |
|                                    | Ms S J Burgess                                                                           |
|                                    | Mr I Chrichton                                                                           |
|                                    | Miss T D Taylor                                                                          |
| <b>Charity Registration Number</b> | 1185928                                                                                  |
| <b>Company Registration Number</b> | 12146728                                                                                 |
| <b>Registered Office</b>           | AIMCentral<br>East Howe Youth Centre<br>Kinson Road<br>Bournemouth<br>Dorset<br>BH10 5HD |
| <b>Independent Examiner</b>        | Artema Limited<br>1A Kingsbury's Lane<br>Ringwood<br>Hampshire<br>BH24 1EL               |

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Trustees Report**

When AIMCommunity launched as a new charity in 2020, one of our first priorities was to provide enough reserve funding to allow for dissolution of the charity, calculated as 3 months salaries and running costs with the goal to have this in place by the end of 2 completed years of operation. This was subsequently adjusted to allow for 4 months of salaries and running costs in August 2022.

At the end of the second completed financial year the charity held funds of £123,017 representing over 100% of the target dissolution fund as proposed.

In addition to the Reserve Funds, the charity held £38,492 in Restricted Income from Grant Funding.

**PROGRAMME REPORTS**

**AIM Arts Academy**

Aim Arts Academy finished the 2022-2023 year very strong. We had a 100% pass rate for all students that enrolled in their level 2 and level 3 course work. We had a 100% GCSE sit rate which is a major success being we work with very vulnerable students dealing with significant anxiety.

We increased our offer of student support to include exercise and wider scope of life skills for students to a great success.

*Staffing*

We have a full teaching staff and 18 students enrolled. Several of which have additional learning needs and have EHCPs. We are providing full time and part time educational courses with wrap around student pastoral support. This year we have the addition of a Learning Support Specialist on staff and 2 Occupational Therapist.

Our courses are Functional Skills Maths & English, GCSE Maths, GCSE English. Level 2, Level 3 Creative Digital Media Qualifications. Level 2, Level 3 Music Practitioners Qualifications.

**Starfish Mentoring**

Starfish Mentoring is a programme that supports young people within the ages of 8 - 25 with achieving their goals through the ASPACE model (Abilities and Skills, Self-Esteem and Confidence, Peer Relationships, Adult and Family Relationships, Communication, Education and Employment)

Starfish Mentoring provides small group mentoring as well as 1:1 work with young people.  
Starfish Group Mentoring.

During the 2022/2023 financial year, Starfish Group Mentoring has worked with 16 young people between the ages of 8 - 17. This includes 7 females and 10 males.  
Young people were based mainly in the Bournemouth and Poole areas. The breakdown of this was 9 young people from the area of Poole, 6 young people from the area of Bournemouth and 1 young person from the area of Ferndown.

**AIMCommunity Limited**  
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**Trustees Report**

**Starfish Plus Mentoring**

Starfish plus is mentoring delivered on a 1:1 basis. During the 2022/2023 financial year, Starfish Plus worked directly with 16 young people between the ages of 11 - 21. This includes 7 males and 9 females. One young person out of the 9 females wanted to be identified as a female (the initial referral had this young person listed as male)

Young people were mainly based in the Poole and Bournemouth areas. The breakdown of this was 5 people from Poole, 10 young people from Bournemouth and 1 young person from Christchurch.

*Staffing*

During the 2022/2023 financial year, Starfish had 5 paid staff, 3 volunteers, 3 work experience workers and 1 college placement student. Each full time staff member has undergone safeguarding training, mentoring inductions and CPD (continued professional development) training.

*Challenges*

One of the challenges during this financial year has been the loss of funding of BCP Council regarding the Starfish Group sessions. In December 2022, the contract funding had come to an end, meaning that the amount of referrals that Starfish received was reduced. This meant that provision for young people was no longer available through BCP Council however individuals could continue to receive support on a case by case basis.

Another challenge has been some of the Starfish Mentoring team have moved on to other jobs. This means the amount of young people that we can potentially work with has been reduced. We have plans in place to recruit further staff.

**Creative Mentoring**

Creative Mentoring is a 1:1 and group based project supporting young people in the Bournemouth, Poole and Christchurch area and beyond to give space and opportunity for those participating to develop their sense of self alongside exploring and developing their creative talents.

*Young People*

Between September 2022 & August 2023 we have supported 14 young people across our targeted 1:1 mentoring and group work programmes.

Breakdown of referral and funding streams:

- BCP/ Art Brokerage/ Dorset CC - 5 young people
- School/ Other - 1 young person
- Self referral/ funded - 8 young people

*Group Projects*

Creative Mentoring has delivered two group projects throughout 2022/2023. Both of which have been designed to enable development of peer to peer relationships through creativity. They are run termly and currently cater for a maximum of 6 young people. These group sessions are often a great complement to the

**AIMCommunity Limited**  
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**Trustees Report**

● C4

C4 (Community & Camaraderie Creative Club) delivered three terms worth of action packed sessions where young people have explored different creative mediums. This has included graffiti style art, logo design, murder mystery detective skills, digital art and improv amongst other things. An interesting development has been young people from C4 engaging in 1:1 Creative Mentoring Sessions.

● JamSpace

Fridays at 4pm is the place to be for our young people who like to rock out and turn the volume high! Numbers this year have been steady with minimal advertising and Hagop and Guy have done a great job of welcoming young people who are used to being individual musicians and beginning the journey of jamming and playing as a collective. Again some young people from this project progressed into 1:1 Creative Mentoring sessions also.

*Staffing*

Over the year 2022/2023 our staffing team has grown and we have been delighted to welcome Hagop and Phil, both of whom bring a wealth of creative experience and expertise alongside Youth Work delivery. Both of whom are also working for AAA alongside Creative Mentoring.

**Plans for future periods**

‘Creating ASPACE for young people to flourish and succeed’

In the next academic year we will work towards 5 identified goals:

Broaden our offer for young people and income sources

Explore opportunities for geographical growth

Enhance staff support and development

Boost attendance and engagement of young people within programmes

Develop strategies for enhancing parental connections

Overall these five goals will enable us to connect our provision to more young people across BCP, Dorset and the South West of England.

We continue to work with other organisations and to build our network of schools and families to provide support for their young people.

We will be looking to further develop the staff team including the recruitment of 2 Occupational Therapists to both work alongside our current provision and explore opportunities for further outreach.

We aim to recruit and train more volunteers to support young people through both programmes and our Youth Work Training provision.

We continue use of AIM Central while looking to secure a long-term agreement on the building and have



**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Trustees Report**

**Going concern**

From an operational perspective, AIMCommunity has managed the challenges of the early years of being a Charity positively and efficiently, adapting to an ever-changing working environment and implementing and maintaining safety measures in line with Government guidance.

AIM Community's third full year of operation as an independent charity has been financially solid. Management and trustees continue to consider opportunities to develop services, attract sponsorships and donations and grow sustainably in accordance with the charity's ethos and values.

On this basis, the trustees consider the charity a going concern.

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Trustee

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Trustee

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Independent Examiner's Report to the trustees of AIMCommunity Limited**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of AIMCommunity Limited 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

accounting records were not kept in respect of AIMCommunity Limited as required by section 386 of the 2006 Act; or

the accounts do not accord with those records; or

the accounts 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

the accounts 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 accounts to be

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Yuval Salomi FCCA

Artema Limited  
1a Kingsbury's Lane  
Ringwood  
Hampshire  
BH24 1EL

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Statement of Financial Activities for the Year Ended 31 August 2023**  
**(Including Income and Expenditure Account and**  
**Statement of Total Recognised Gains and Losses)**

|                                   | <b>Note</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|-----------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------|
| <b>Income and Endowments from</b> |             |                                     |                                   |                             |
| Donations and legacies            | 4           | 33,957                              | 9,234                             | 43,191                      |
| Charitable activities             | 5           | 433,731                             |                                   | 433,731                     |
| Other trading activities          | 6           | -                                   | -                                 | -                           |
| Investment income                 | 7           | 794                                 | -                                 | 794                         |
| Total income                      |             | <u>468,481</u>                      | <u>9,234</u>                      | <u>477,716</u>              |
| <b>Expenditure on:</b>            |             |                                     |                                   |                             |
| Charitable activities             | 8           | <u>-357,510</u>                     | <u>-1824</u>                      | <u>-359,334</u>             |
| Total expenditure                 |             | <u>-357,510</u>                     | <u>-1824</u>                      | <u>-359,334</u>             |
| Net income                        |             | 110,971                             | 7,410                             | 118,381                     |
| Net movement in funds             |             | 110,971                             | 7,410                             | 118,381                     |
| <b>Reconciliation of funds</b>    |             |                                     |                                   |                             |
| Total funds brought forward       |             | <u>214,023</u>                      | <u>-</u>                          | <u>214,023</u>              |
| Total funds carried forward       | 20          | <u>324,994</u>                      | <u>7,410</u>                      | <u>332,404</u>              |

All of the charity's activities derive from continuing operations during the above period.

The funds breakdown for 2022 is shown in note 20.

The notes on pages 10 to 20 form an integral part of these financial statements.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Statement of Financial Activities for the Year Ended 31 August 2023**  
**(Including Income and Expenditure Account and**  
**Statement of Total Recognised Gains and Losses)**

|                                   | <b>Note</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|-----------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------|
| <b>Income and Endowments from</b> |             |                                     |                                   |                             |
| Donations and legacies            | 4           | 42,858                              | -                                 | 42,858                      |
| Charitable activities             | 5           | 363,471                             | -                                 | 363,471                     |
| Other trading activities          | 6           | 13                                  | -                                 | 13                          |
| Investment income                 | 7           | 9                                   | -                                 | 9                           |
| Total income                      |             | <u>406,351</u>                      | <u>-</u>                          | <u>406,351</u>              |
| <b>Expenditure on:</b>            |             |                                     |                                   |                             |
| Charitable activities             | 8           | -248,590                            | -                                 | -248,590                    |
| Total expenditure                 |             | <u>-248,590</u>                     | <u>-</u>                          | <u>-248,590</u>             |
| Net income                        |             | 157,761                             |                                   | 157,761                     |
| Net movement in funds             |             | 157,761                             |                                   | 157,761                     |
| <b>Reconciliation of funds</b>    |             |                                     |                                   |                             |
| Total funds brought forward       |             | <u>56,262</u>                       |                                   | <u>56,262</u>               |
| Total funds carried forward       | 20          | <u>214,023</u>                      |                                   | <u>214,023</u>              |

The notes on pages 10 to 20 form an integral part of these financial statements.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Balance Sheet as at 31 August 2023**

|                                                       | Note | 2023<br>£ | 2022<br>£ |
|-------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible assets                                       |      | 20,376    | 13,362    |
| <b>Current Assets</b>                                 |      |           |           |
| Debtors                                               |      | 28,853    | 36,572    |
| Cash in hand                                          |      | 291,781   | 165,324   |
|                                                       |      | 320,634   | 201,896   |
| <b>Creditors: Amounts falling due within one year</b> | 18   | -8,605    | -4,171    |
| <b>Net current assets</b>                             |      | 312,028   | 197,725   |
| <b>Net assets</b>                                     |      | 332,404   | 211,087   |
| <b>Funds of the charity:</b>                          |      |           |           |
| Restricted funds                                      |      | 7,410     |           |
| Unrestricted funds                                    |      | 324,994   | 211,087   |
| <b>Total funds</b>                                    | 20   | 332,404   | 211,087   |

For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.  
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on

Dr Y T McIntyre Bhatti  
Trustee

Ms S J Burgess  
Trustee

The notes on pages 10 to 20 form an integral part of these financial statements.

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Year Ended 31 August 2023**

#### **Charity status**

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

AIMCentral

East Howe Youth Centre

Kinson Road

Bournemouth

Dorset

BH10 5HD

These financial statements were authorised for issue by the trustees on 27/06/2024.

#### **Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

AIMCommunity Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

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

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Year Ended 31 August 2023**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

The donor specifies that the grant or donation must only be used in future accounting periods; or  
The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Gifts in kind***

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

Those donated for resale produce income when they are sold. They are valued at the amount actually realised.

Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. All resources expended are inclusive of irrecoverable VAT.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, staff costs by the time spent and other costs by their usage.

## AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Asset class**

Plant and machinery Office equipment

#### **Trade debtors**

#### **Depreciation method and rate**

25% reducing balance

25% reducing balance

Trade debtors are amounts due from our income providers to support our normal charitable activities. These debtors are recognised at the transaction value. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.



# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2023

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### Financial instruments

Financial assets and liabilities are recognised when the charity becomes a party to the contractual provisions of an instrument, and are classified according to the substance of the contractual arrangements entered into.

### Recognition and measurement

All financial assets and liabilities are measured at transaction price (including transaction costs). They are derecognised

|                                              | 2023    | 2022    |
|----------------------------------------------|---------|---------|
| <b>1 Net incoming/outgoing resources</b>     |         |         |
| Net incoming resources for the year include: | 118,381 | 157,761 |
| <b>2 Depreciation</b>                        |         |         |
| Depreciation of fixed assets                 | 6,792   | 3,340   |

### 3 Income from donations and legacies

|                                   | Unrestricted funds |         | Restricted funds | Total  |
|-----------------------------------|--------------------|---------|------------------|--------|
|                                   | Designated         | General | funds            | 2023   |
|                                   | £                  | £       | £                | £      |
| Donations and legacies;           |                    |         |                  |        |
| Donations from individuals        | -                  | 3,957   | -                | 3,957  |
| Grants, including capital grants; |                    |         |                  |        |
| Government grants                 | -                  | -       | -                | -      |
| Grants from other charities       | -                  | 30,000  | 9,234            | 39,234 |
|                                   | -                  | 33,957  | 9,234            | 43,190 |

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2023

|                                   | Unrestricted funds |               | Restricted funds | Total 2022    |
|-----------------------------------|--------------------|---------------|------------------|---------------|
|                                   | Designated<br>£    | General<br>£  | £                | £             |
| Donations and legacies;           |                    |               |                  |               |
| Donations from individuals        | -                  | 2,908         | -                | 2,908         |
| Grants, including capital grants; |                    |               |                  |               |
| Government grants                 | -                  | 5,000         | -                | 5,000         |
| Grants from other charities       | -                  | 34,950        | -                | 34,950        |
|                                   | <u>-</u>           | <u>42,858</u> | <u>-</u>         | <u>42,858</u> |

During 2023, AIMCommunity Limited were in receipt of four main Grants, £15k from The Valentine Trust & £15k from The Cooper Dean Foundation. Both of which are non restricted. A further £7,233.76 was issued by Active Dorset as well as £2k from the Dorset Community Foundation which are restricted.

Grants from other charitable foundations include £30,644 transferred from Frontier Youth Trust, and Gifts in kind relate to fixed assets transferred at net book value from Frontier Youth Trust to AIMCommunity Limited, for use by the charity. Both transactions are as part of an asset transfer

|                                               | 2023    | 2022    |
|-----------------------------------------------|---------|---------|
| <b>4 Income from charitable activities</b>    |         |         |
| Mentoring, Skills & Learning                  | 467,688 | 406,329 |
| <b>5 Income from other trading activities</b> |         |         |
| Lotteries and competitions                    | -       | 13      |
| <b>6 Investment Income</b>                    |         |         |
| Interest receivables                          | 794     | 9       |

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2023**

**7 Expenditure on charitable activities**

|                                |             | <b>Unrestricted funds</b> |                | <b>Restricted funds</b> | <b>Total 2023</b> |
|--------------------------------|-------------|---------------------------|----------------|-------------------------|-------------------|
|                                | <b>Note</b> | <b>Designated</b>         | <b>General</b> |                         |                   |
|                                |             | £                         | £              | £                       | £                 |
| Mentoring, skills and learning |             | -                         | 43,144         | 1824                    | 44,968            |
| Staff costs                    |             | -                         | 301,620        | -                       | 301,620           |
| Allocated support costs        | 9           | -                         | 8,291          | -                       | 8,291             |
| Governance costs               | 9           | -                         | 4,456          | -                       | 4,456             |
|                                |             | <u>0</u>                  | <u>357,510</u> | <u>1,824</u>            | <u>359,334</u>    |

|                                |             | <b>Unrestricted funds</b> |                | <b>Restricted funds</b> | <b>Total 2022</b> |
|--------------------------------|-------------|---------------------------|----------------|-------------------------|-------------------|
|                                | <b>Note</b> | <b>Designated</b>         | <b>General</b> |                         |                   |
|                                |             | £                         | £              | £                       | £                 |
| Mentoring, skills and learning |             | -                         | 33,211         | -                       | 33,211            |
| Staff costs                    |             | -                         | 203,304        | -                       | 203,304           |
| Allocated support costs        | 9           | -                         | 6,816          | -                       | 6,816             |
| Governance costs               | 9           | -                         | 5,529          | -                       | 5,529             |
|                                |             | <u>-</u>                  | <u>248,860</u> | <u>-</u>                | <u>248,860</u>    |

**8 Analysis of support costs and governance**

**Charitable activities expenditure**

|                           | <b>Total 2023</b> | <b>Total 2022</b> |
|---------------------------|-------------------|-------------------|
|                           | £                 | £                 |
| Support Costs             |                   |                   |
| Staff Entertaining        | 0                 | 1,513             |
| Telephone                 | 681               | 1,377             |
| Legal and professional    | 681               | 470               |
| Bank charges              | 137               | 116               |
| Depreciation of equipment | <u>6,792</u>      | <u>3,340</u>      |
|                           | <u>8,291</u>      | <u>6,816</u>      |

**Governance Costs**

|                                         |              |              |
|-----------------------------------------|--------------|--------------|
| Independent examiner fees               |              |              |
| Examination of the financial statements | 1,250        | 1,250        |
| Other fees paid to examiners            | <u>3,206</u> | <u>4,009</u> |
|                                         | <u>4,456</u> | <u>5,259</u> |

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2023**

**9 Government Grants**

There was no Government grants issued during the August 2023 financial year

**10 Trustees remuneration and expenses**

No trustees, nor any persons connected with them have received any remuneration from the charity during the year.

No further trustees have received any reimbursed expenses or any other benefits from the charity during the year

| <b>11 Independent examiner's remuneration</b> | <b>2023</b> | <b>2022</b> |
|-----------------------------------------------|-------------|-------------|
| Examination of the financial statements       | 1,250       | 1,250       |
| Fees to examiners                             | 3,206       | 4,009       |

**12 Staff Costs**

|                       |                       |                       |
|-----------------------|-----------------------|-----------------------|
| Wages & Salaries      | 276,895               | 192,135               |
| Social security costs | 17,667                | 6,399                 |
| Pension Costs         | 7,058                 | 4,771                 |
|                       | <u><b>301,620</b></u> | <u><b>203,305</b></u> |

The monthly average number of persons (including senior management/leadership team) employed by the charity during the year expressed as full time equivalents as follows

|                            |                  |                  |
|----------------------------|------------------|------------------|
| Tutors and student support | 22               | 16               |
| Operations manager         | 1                | 1                |
|                            | <u><b>23</b></u> | <u><b>17</b></u> |

13 (2022 - 7) of the above employees participated in the Defined Contributions Pension Schemes.

Contributions to the employee pension schemes for the year totalled £7,058 (2022 - £4,771).

No employee received emoluments of more than £60,000 during the year.

**13 Taxation**

The charity is a registered charity and is therefore exempt from taxation

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2023**

**15 Tangible fixed assets**

|                       | <b>Computer<br/>Equipment</b> | <b>Furniture<br/>and<br/>equipment</b> | <b>Total</b>  |
|-----------------------|-------------------------------|----------------------------------------|---------------|
|                       | £                             | £                                      | £             |
| <b>Cost</b>           |                               |                                        |               |
| At 1 September 2022   | 15,922                        | 1053                                   | 16,975        |
| Additions             | 10,936                        | 2,871                                  | 13,806        |
| At 31 August 2023     | <u>26,858</u>                 | <u>3,924</u>                           | <u>30,781</u> |
| <b>Depreciation</b>   |                               |                                        |               |
| At 1 September 2022   | 3,184                         | 430                                    | 3,614         |
| Charge for the year   | 5,918                         | 874                                    | 6,792         |
| At 31 August 2023     | <u>9,102</u>                  | <u>1,303</u>                           | <u>10,405</u> |
| <b>Net book value</b> |                               |                                        |               |
| At 31 August 2023     | <u>17,755</u>                 | <u>2,621</u>                           | <u>20,376</u> |
| At 31 August 2022     | <u>12,738</u>                 | <u>624</u>                             | <u>13,362</u> |

**16 Debtors**

|               | <b>2023</b>   | <b>2022</b>   |
|---------------|---------------|---------------|
|               | £             | £             |
| Trade debtors | 28,853        | 36,572        |
| Other debtors | -             | 3,616         |
|               | <u>28,853</u> | <u>40,188</u> |

**17 Cash and cash equivalents**

|              | <b>2023</b>    | <b>2022</b>   |
|--------------|----------------|---------------|
|              | £              | £             |
| Cash on hand | 10             | 10            |
| Cash at bank | 291,771        | 91,304        |
|              | <u>291,781</u> | <u>91,314</u> |

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2023**

**18 Creditors: amounts falling due within one year**

|                                    | <b>2023</b>  | <b>2022</b>  |
|------------------------------------|--------------|--------------|
|                                    | £            | £            |
| Trade creditors                    | -            | 1,814        |
| Other taxation and social security | 4,470        |              |
| Other creditors                    | 2,885        | 679          |
| Accruals                           | 1,250        | 3,000        |
|                                    | <u>8,606</u> | <u>5,493</u> |

**19 Funds**

**For the Year Ending 31 August 2023**

|                                 | <b>As at 1<br/>September<br/>2022</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>As at 31<br/>Aug-23</b> |
|---------------------------------|---------------------------------------|-------------------------------|-------------------------------|----------------------------|
|                                 | £                                     | £                             | £                             | £                          |
| <b>Unrestricted funds</b>       |                                       |                               |                               |                            |
| General                         | 214,023                               | 468,481                       | -357,510                      | 324,994                    |
| Designated                      | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      | <u>-</u>                   |
| <b>Total unrestricted funds</b> | <u>214,023</u>                        | <u>468,481</u>                | <u>-357,510</u>               | <u>324,994</u>             |

**For the Year Ending 31 August 2023**

|                               | <b>As at 1<br/>September<br/>2022</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>As at 31<br/>Aug-23</b> |
|-------------------------------|---------------------------------------|-------------------------------|-------------------------------|----------------------------|
|                               | £                                     | £                             | £                             | £                          |
| <b>Restricted funds</b>       |                                       |                               |                               |                            |
| General                       | -                                     | 9,234                         | -1,824                        | 7,410                      |
| Designated                    | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      | <u>-</u>                   |
| <b>Total Restricted funds</b> | <u>-</u>                              | <u>9,234</u>                  | <u>-1,824</u>                 | <u>7,410</u>               |
| <b>Total funds</b>            | <u>214,023</u>                        | <u>477,715</u>                | <u>- 359,334</u>              | <u>332,404</u>             |

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2023**

**20 Funds (continued)**

**For the Year Ending 31 August 2022**

|                                 | As at 1<br>September<br>2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£          | As at 31<br>Aug-22<br>£             |
|---------------------------------|-----------------------------------|----------------------------|-------------------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                   |                            |                                     |                                     |
| General                         | 56,263                            | 406,351                    | -248,590                            | 214,024                             |
| Designated                      | -                                 | -                          | -                                   | -                                   |
|                                 | <u>56,263</u>                     | <u>406,351</u>             | <u>-248,590</u>                     | <u>214,024</u>                      |
| <b>Total unrestricted funds</b> | 56,263                            | 406,351                    | -248,590                            | 214,024                             |
| <b>Restricted funds</b>         | -                                 | -                          | -                                   | -                                   |
| <b>Total funds</b>              | <u>56,263</u>                     | <u>406,351</u>             | <u>- 248,590</u>                    | <u>214,024</u>                      |
|                                 |                                   |                            | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> |
| <b>Restricted funds</b>         |                                   |                            |                                     |                                     |
| Active Dorset                   |                                   |                            | 7,234                               | -1,144                              |
| The Valentine Charitable Trust  |                                   |                            | 2,000                               | -680                                |
|                                 |                                   |                            | <u>9,234</u>                        | <u>- 1,824</u>                      |

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2023**

**21 Analysis of net assets between funds**

|                       | <b>Unrestricted funds</b> |                   | <b>Restricted funds</b> | <b>Total funds at 31 August 2023</b> |
|-----------------------|---------------------------|-------------------|-------------------------|--------------------------------------|
|                       | <b>General</b>            | <b>Designated</b> |                         |                                      |
|                       | £                         | £                 | £                       | £                                    |
| Tangible fixed assets | 20,376                    | -                 | -                       | 20,376                               |
| Current assets        | 313,224                   | -                 | 7,410                   | 320,634                              |
| Current liabilities   | 8,605                     | -                 | -                       | 8,605                                |
| Total net assets      | <u>324,994</u>            | <u>-</u>          | <u>7,410</u>            | <u>332,404</u>                       |

|                       | <b>Unrestricted funds</b> |                   | <b>Restricted funds</b> | <b>Total funds at 31 August 2022</b> |
|-----------------------|---------------------------|-------------------|-------------------------|--------------------------------------|
|                       | <b>General</b>            | <b>Designated</b> |                         |                                      |
|                       | £                         | £                 | £                       | £                                    |
| Tangible fixed assets | 13,362                    | -                 | -                       | 13,362                               |
| Current assets        | 201,895                   | -                 | -                       | 201,895                              |
| Current liabilities   | - 32,982                  | -                 | -                       | - 32,982                             |
| Total net assets      | <u>182,275</u>            | <u>-</u>          | <u>-</u>                | <u>182,275</u>                       |

This page does not form part of the statutory financial statements.



**AIMCOMMUNITY LIMITED**

England & Wales - Charity number 1185928

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# Accounts

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Company registration number: 12146728

Charity registration number: 1185928

## **AIMCommunity Limited**

known as

Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2022

Artema Limited  
1A Kingsbury's Lane  
Ringwood  
Hampshire  
BH24 1EL

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

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**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Reference and Administrative Details**

**Trustees**

Dr Y T McIntyre Bhatti, Chairman

Ms S J Burgess

Mr I Chrichton

Miss T D Taylor

**Charity Registration Number**

1185928

**Company Registration Number**

12146728

**Registered Office**

AIMCentral  
East Howe Youth Centre  
Kinson Road  
Bournemouth  
Dorset  
BH10 5HD

**Independent Examiner**

Artema Limited  
1A Kingsbury's Lane  
Ringwood  
Hampshire  
BH24 1EL

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Trustees Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31st August 2022.

**Objectives and activities**

***Objects and aims***

To act as a resource primarily for young people in Southern England by providing advice and assistance and organising programmes of creative, physical, educational, and other activities as a means of:

- a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b) Advancing education;
- c) Relieving unemployment;
- d) Providing recreational and leisure time activities in the interest of social welfare. for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life for such persons.

To promote learning in people who are not in education, employment, or training, through the continued development of their individual capabilities, competencies, skills and understanding in subjects of educational value.

**Objectives, strategies and activities**

AIMCommunity Limited was formed as a direct result of Frontier Youth Trust (Charity Numbers 1059328 and SC043239) shift to move its locally funded projects working in those local communities to become autonomous and independent charities. Thence under an asset transfer agreement dated 31 December 2019 all staff, assets, and activities of the AIMCommunity project were transferred to the newly formed charity of AIMCommunity Limited to continue its work based in Bournemouth.

**Public benefit**

The Charity's objects are restricted specifically, only for the public benefit to act as a resource for young people up to the age of 25 years living in Southern England by providing advice and assistance and organising programmes of creative, physical, educational, and other activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Achievements and performance**

**AIM Arts Academy**

The challenges of returning AIM Arts Academy operations from pandemic mode have been extremely difficult from a programmatic and pastoral perspective since we have kept some Covid-19 operational policies in place alongside contingency planning for further possible local and specific incidents/instances or issuance of government guidance should further pandemic conditions occur regionally or nationally.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Trustees Report**

The Arts Academy team continued to deal with increased students' anxiety, depression and Covid related issues. They did a great job supporting students through this time as well as through their exams. The team also used some "down time" to upskill and do CPD Trainings.

Time was spent continuing with team building and investing into the team post-Covid to rebuild the staff morale and make sure they were doing okay through changed operations on campus.

We had 20 students enrolled this academic year. 100% of those students that we entered for their GCSE's in May 2022, passed along with similar results for Functional Skills Maths and English, RSL Music Practitioner and Creative Media students.

**Starfish Mentoring**

During the financial year Starfish provision was reduced due to the Covid-19 restrictions imposed for large portions of the year. Despite this Starfish worked with 22 young people from across the BCP area (17 young people within the Starfish Mentoring and 5 young people within Starfish Plus Mentoring). Out of the 22 people, aged between 10 and 16 years old, 12 identified as female, 8 identified as male, and 2 identified as non-binary

Throughout the year, the Starfish mentoring team had a mixture of paid staff, volunteers, and placement students. Each team member has had varying experience with mentoring and the creative arts.

Our volunteers (who are DBS checked), provide support to the programme managers of our mentoring programmes.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Trustees Report**

Despite the many challenges presented with regard to returning to activities post-during the pandemic, Starfish received a great deal of positive feedback for the service provided to young people. Examples of this include;

The mother of the young person that we worked with from January-July 2021 was very supportive of Starfish and how we helped her young person get ready for school and education.

A young person that identified as non-binary said that they felt "they could be themselves at Starfish".

Another young person said that the hour at Starfish was their best hour of the week.

**Financial review**

**Policy on reserves**

AIMCommunity Limited is committed to establishing and maintaining a strong reserve fund with four key components, subject to review on an annual basis.

Continuity Fund - to bridge any possible delays in receiving promised grants or managing payment in arrears contracts.

Restructuring Fund - to cover essential activities whilst sourcing income to a maximum of 6 months budgeted charitable activities.

Cyclical Maintenance Fund - to be used for major items of maintenance of the fabric of the buildings such as redecorating the interior and exteriors.

Dissolution Fund - to provide for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running AIMCommunity Limited until closure of the charity.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Trustees Report**

As a new charity our first priority is to provide enough reserve funding to allow for dissolution of the charity, calculated as 3 months salaries and running costs with the goal to have this in place by the end of 2 completed years of operation.

At the end of the financial year the charity held funds of £42,398, representing over 90% of the target dissolution fund.

**Plans for future periods**

*Aims and key objectives for future periods*

In the next academic year we aim to:

Reach out to young people across the Bournemouth, Christchurch and Poole areas. We aim to work with more organisations and to network with more schools and families to provide support for their young people. This is a continuing objective which has been difficult to progress due to a focus on securing appropriately committed and qualified staff for this post-pandemic year. Further expansion is targeted but requires significant consideration regarding staffing, appropriate premises and associated outreach activity and further regional/council relationship building.

We also aim to acquire more funding to help support young people to travel to sessions.

We aim to recruit and train more volunteers to support young people.

Whilst we continue to use the building known as AIM Central, our aim is to look to extend our activities and we have identified the Branksome Centre as an ideal facility for both our Starfish Mentoring and Creative Mentoring programmes. The premises offer a bright well resourced facility with the benefit of good outside green space and provide a good working environment for both our young people and staff. The premises are managed via Poole Communities Trust and are available to rent by the hour.

**Going concern**

This post-pandemic year has been challenging for AIMCommunity.

From an operational perspective, AIMCommunity has managed these challenges positively and efficiently, adapting to an ever-changing working environment and implementing and maintaining safety measures in line with Government guidance.

Despite the difficulties outlined above, AIM Community's second year of operation as an independent charity has been financially solid. Management and trustees continue to consider opportunities to develop services, attract sponsorships and donations and grow sustainably in accordance with the charity's ethos and values.

On this basis, the trustees consider the charity a going concern.

**Structure, governance and management**

***Nature of governing document***

The charity is governed by its Memorandum and Articles, incorporated on 8 August 2019.



**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Trustees Report**

***Recruitment and appointment of trustees***

Any person who is willing to act as a Trustee, and who is permitted by law to do so, may be appointed to be a Trustee by resolution of the Trustees. Trustees are appointed for a term of three years, at the end of which they shall retire unless eligible for reappointment by the Trustees, as no Trustee shall serve for more than nine consecutive years, unless the Trustees consider it would be in the best interests of the Charity for a particular Trustee to continue to serve beyond that period and that Trustee is reappointed in accordance with its governing document.

***Organisational structure***

The Charity is overseen by its Trustees, of which at any one time there must be a minimum of three and a maximum of twelve.

The Trustees, on behalf of the Charity, have appointed employees to run the day to day activities. There is an Operations Manager who oversees the day to day administration of the Charity, with the remainder of the staff working directly with the Charity's beneficiaries as youth workers, mentors and tutors.

**Financial instruments**

***Objectives and policies***

The trustees are of the opinion that the charity's activities do not expose it to significant financial risks. The charity does not use derivative financial instruments to manage risks or for speculative purposes.

***Credit risk***

The charity's principal financial assets are cash at bank. The credit risk on these liquid funds is limited because the counterparties are banks with high credit-ratings.

***Liquidity risk***

In order to ensure that sufficient funds are available for ongoing operations and future developments, the charity maintains sufficient funds in a deposit bank account.

**Statement of Trustees' Responsibilities**

The trustees (who are also the directors of AIMCommunity Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Trustees Report**

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 16 May 2023 and signed on its behalf by:

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Trustee

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Trustee

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Independent Examiner's Report to the trustees of AIMCommunity Limited**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of AIMCommunity Limited 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination

I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

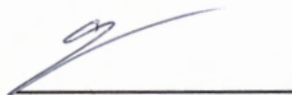
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

accounting records were not kept in respect of AIMCommunity Limited as required by section 386 of the 2006 Act;  
or

the accounts do not accord with those records; or  
the accounts 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

the accounts 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 accounts to be reached.



Yuval Salomi FCCA

Artema Limited  
1a Kingsbury's Lane  
Ringwood  
Hampshire  
BH24 1EL



**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Statement of Financial Activities for the Year Ended 31 August 2022**  
**(Including Income and Expenditure Account and**  
**Statement of Total Recognised Gains and Losses)**

|                                   | <b>Note</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|-----------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------|
| <b>Income and Endowments from</b> |             |                                     |                                   |                             |
| Donations and legacies            | 4           | 42,858                              | -                                 | 42,858                      |
| Charitable activities             | 5           | 363,471                             | -                                 | 363,471                     |
| Other trading activities          | 6           | 13                                  | -                                 | 13                          |
| Investment income                 | 7           | 9                                   | -                                 | 9                           |
| Total income                      |             | <u>406,351</u>                      | <u>-</u>                          | <u>406,351</u>              |
| <b>Expenditure on:</b>            |             |                                     |                                   |                             |
| Charitable activities             | 8           | <u>-248,590</u>                     | <u>-</u>                          | <u>-248,590</u>             |
| Total expenditure                 |             | <u>-248,590</u>                     | <u>-</u>                          | <u>-248,590</u>             |
| Net income                        |             | 157,761                             | -                                 | 157,761                     |
| Net movement in funds             |             | 157,761                             | -                                 | 157,761                     |
| <b>Reconciliation of funds</b>    |             |                                     |                                   |                             |
| Total funds brought forward       |             | <u>56,262</u>                       | <u>-</u>                          | <u>56,262</u>               |
| Total funds carried forward       | 20          | <u>214,023</u>                      | <u>-</u>                          | <u>214,023</u>              |

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 20.

The notes on pages 12 to 24 form an integral part of these financial statements.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Statement of Financial Activities for the Year Ended 31 August 2022**  
**(Including Income and Expenditure Account and**  
**Statement of Total Recognised Gains and Losses)**

|                                   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ |
|-----------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from</b> |      |                            |                          |                    |
| Donations and legacies            | 4    | 41,227                     | 6,515                    | 47,742             |
| Charitable activities             | 5    | 161,235                    |                          | 161,235            |
| Other trading activities          | 6    | 2221                       |                          | 2,221              |
| Investment income                 | 7    | 3                          |                          | 3                  |
| Total income                      |      | <u>204,686</u>             | <u>6,515</u>             | <u>211,201</u>     |
| <b>Expenditure on:</b>            |      |                            |                          |                    |
| Charitable activities             | 8    | <u>-178,919</u>            | <u>-6515</u>             | <u>-185,434</u>    |
| Total expenditure                 |      | <u>-178,919</u>            | <u>-6515</u>             | <u>-185,434</u>    |
| Net income                        |      | 25,767                     | 0                        | 25,767             |
| Net movement in funds             |      | 25,767                     |                          | 25,767             |
| <b>Reconciliation of funds</b>    |      |                            |                          |                    |
| Total funds brought forward       |      | <u>30,495</u>              |                          | <u>30,495</u>      |
| Total funds carried forward       | 20   | <u>56,262</u>              |                          | <u>56,262</u>      |

The notes on pages 12 to 24 form an integral part of these financial statements.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Balance Sheet as at 31 August 2022**

|                                                       | Note | 2022<br>£ | 2021<br>£ |
|-------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible assets                                       |      | 13,362    | 480       |
| <b>Current Assets</b>                                 |      |           |           |
| Debtors                                               |      | 36,572    | 19,416    |
| Cash in hand                                          |      | 165,324   | 80,749    |
|                                                       |      | 201,895   | 100,165   |
| <b>Creditors: Amounts falling due within one year</b> | 18   | 4,171     | -44,383   |
| <b>Net current assets</b>                             |      | 197,724   | 55,782    |
| <b>Net assets</b>                                     |      | 211,086   | 56,262    |
| <b>Funds of the charity:</b>                          |      |           |           |
| <b>Unrestricted income funds</b>                      |      |           |           |
| Unrestricted funds                                    |      | 214,023   | 56,262    |
| <b>Total funds</b>                                    | 20   | 214,023   | 56,262    |

For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 24 were approved by the trustees, and authorised for issue on 16 May 2023

Dr Y T McIntyre Bhatti  
Trustee

Ms S J Burgess  
Trustee

The notes on pages 12 to 24 form an integral part of these financial statements.

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Year Ended 31 August 2022**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

AIMCentral  
East Howe Youth Centre  
Kinson Road  
Bournemouth  
Dorset  
BH10 5HD

These financial statements were authorised for issue by the trustees on 16 June 2021.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

AIMCommunity Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

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



## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Year Ended 31 August 2022**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

The donor specifies that the grant or donation must only be used in future accounting periods; or  
The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Gifts in kind***

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

Those donated for resale produce income when they are sold. They are valued at the amount actually realised.

Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. All resources expended are inclusive of irrecoverable VAT.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, staff costs by the time spent and other costs by their usage.



## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Year Ended 31 August 2022**

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Asset class**

Plant and machinery Office equipment

#### **Depreciation method and rate**

20% reducing balance  
20% reducing balance

Trade debtors are amounts due from our income providers to support our normal charitable activities. These debtors are recognised at the transaction value. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2022

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### Financial instruments

Financial assets and liabilities are recognised when the charity becomes a party to the contractual provisions of an instrument, and are classified according to the substance of the contractual arrangements entered into.

### Recognition and measurement

All financial assets and liabilities are measured at transaction price (including transaction costs). They are derecognised when the contractual rights or obligations expire or are settled.

### 3 Net incoming/outgoing resources

Net incoming resources for the year include:

|                              | 2022  | 2021 |
|------------------------------|-------|------|
| Depreciation of fixed assets | 3,340 | 160  |

### 4 Income from donations and legacies

|                                   | Unrestricted funds |         | Restricted funds | Total  |
|-----------------------------------|--------------------|---------|------------------|--------|
|                                   | Designated         | General | funds            | 2022   |
|                                   | £                  | £       | £                | £      |
| Donations and legacies;           |                    |         |                  |        |
| Donations from individuals        | -                  | 2,908   | -                | 2,908  |
| Grants, including capital grants; |                    |         |                  |        |
| Government grants                 | -                  | 5,000   | -                | 5,000  |
| Grants from other charities       | -                  | 34,950  | -                | 34,950 |
|                                   | -                  | 42,858  | -                | 42,858 |

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2022

|                                   | Unrestricted funds |              | Restricted funds | Total 2021    |
|-----------------------------------|--------------------|--------------|------------------|---------------|
|                                   | Designated         | General      | funds            | 2021          |
|                                   | £                  | £            | £                | £             |
| Donations and legacies;           |                    |              |                  |               |
| Donations from individuals        | -                  | 229          | -                | 229           |
| Grants, including capital grants; |                    |              |                  |               |
| Government grants                 | -                  | 5,462        | -                | 5,462         |
| Grants from other charities       | 35,382             | 154          | 6,515            | 42,051        |
|                                   | <u>35,382</u>      | <u>5,845</u> | <u>6,515</u>     | <u>47,742</u> |

Grants from other charitable foundations include £30,644 transferred from Frontier Youth Trust, and Gifts in kind relate to fixed assets transferred at net book value from Frontier Youth Trust to AIMCommunity Limited, for use by the charity. Both transactions are as part of an asset transfer agreement-dated 31 December 2019.

### 5 Income from charitable activities

|                              | 2022           | 2021           |
|------------------------------|----------------|----------------|
| Mentoring, Skills & Learning | <u>406,329</u> | <u>161,235</u> |

### 6 Income from other trading activities

|                            | Total Funds |
|----------------------------|-------------|
|                            | £           |
| Events income              |             |
| Other events income        | -           |
| Lotteries and competitions | 13          |
|                            | <u>13</u>   |

### 7 Investment Income

|                     | 2022     | 2021     |
|---------------------|----------|----------|
| Interest receivable | <u>9</u> | <u>3</u> |
|                     | <u>9</u> | <u>3</u> |



# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2022

### 8 Expenditure on charitable activities

|                                | Note | Unrestricted funds |                | Restricted funds | Total 2022     |
|--------------------------------|------|--------------------|----------------|------------------|----------------|
|                                |      | Designated<br>£    | General<br>£   | £                | £              |
| Mentoring, skills and learning |      | -                  | 33,211         | -                | 33,211         |
| Staff costs                    |      | -                  | 203,304        | -                | 203,304        |
| Allocated support costs        | 9    | -                  | 6,816          | -                | 6,816          |
| Governance costs               | 9    | -                  | 5,259          | -                | 5,259          |
|                                |      | <u>0</u>           | <u>248,590</u> | <u>0</u>         | <u>248,590</u> |

|                                | Note | Unrestricted funds |                | Restricted funds | Total 2021     |
|--------------------------------|------|--------------------|----------------|------------------|----------------|
|                                |      | Designated<br>£    | General<br>£   | £                | £              |
| Mentoring, skills and learning |      | -                  | 20,394         | 500              | 20,894         |
| Staff costs                    |      | 35,382             | 103,391        | 6,015            | 144,788        |
| Allocated support costs        | 9    | -                  | 1,348          | -                | 1,348          |
| Governance costs               | 9    | -                  | 18,404         | -                | 18,404         |
|                                |      | <u>35,382</u>      | <u>143,537</u> | <u>6,515</u>     | <u>185,434</u> |

### 9 Analysis of governance and support costs

#### Charitable activities expenditure

|                           | Total 2022<br>£ | Total 2021<br>£ |
|---------------------------|-----------------|-----------------|
| Staff Entertaining        | 1,513           | 69              |
| Telephone                 | 1,377           | 984             |
| Legal and professional    | 470             | 206             |
| Bank charges              | 116             | 34              |
| Depreciation of equipment | 3,340           | 56              |
|                           | <u>6,816</u>    | <u>1,349</u>    |

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2022**

| <b>Governance costs</b>                 | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|-----------------------------------------|-----------------------------|-----------------------------|
| Staff costs                             |                             |                             |
| Wages and salaries                      |                             | 11,016                      |
| Social security costs                   |                             | 55                          |
| Pension costs                           |                             |                             |
| Independent examiner fees               |                             |                             |
| Examination of the financial statements | 1,250                       | 1,900                       |
| Other fees paid to examiners            | 3,539                       | 5,420                       |
| Legal fees                              | 470                         |                             |
| Other governance costs                  |                             |                             |
| Allocated support costs                 |                             | 13                          |
|                                         | <u>5,259</u>                | <u>18,404</u>               |

**10 Government grants**

Job Retention Scheme Grant

The amount of grants recognised in the financial statements was £0 (2021 - £5,462).

**11 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Further no trustees have received any reimbursed expenses or any other benefits from the charity during the year.

**12 Independent examiner's remuneration**

|                                         | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|-----------------------------------------|-----------------------------|-----------------------------|
| Examination of the financial statements | <u>1,250</u>                | <u>1,900</u>                |
| <b>Other fees to examiners</b>          |                             |                             |
| All other services                      | <u>3,539</u>                | <u>5,420</u>                |

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2022**

**13 Staff Costs**

The aggregate payroll costs were as follows

|                       | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-----------------------|--------------------|--------------------|
| Wages and salaries    | 192,135            | 151,556            |
| Social security costs | 6,399              | 1,056              |
| Pension costs         | 4,771              | 3,247              |
|                       | <u>203,304</u>     | <u>155,859</u>     |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|                            | 2022<br>No | 2021<br>No |
|----------------------------|------------|------------|
| Tutors and student support | 16         | 10         |
| Operations manager         | 1          | 1          |
|                            | <u>17</u>  | <u>11</u>  |

7 (2022 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,247 (2020 - £1,852).

No employee received emoluments of more than £60,000 during the year.

**14 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2022**

**15 Tangible fixed assets**

|                       | <b>Computer<br/>Equipment</b> | <b>Furniture<br/>and<br/>equipment</b> | <b>Total</b>  |
|-----------------------|-------------------------------|----------------------------------------|---------------|
|                       | £                             | £                                      | £             |
| <b>Cost</b>           |                               |                                        |               |
| At 1 September 2021   | -                             | 753                                    | 753           |
| Additions             | 15,922                        | 300                                    | 16,222        |
| At 31 August 2022     | <u>15,922</u>                 | <u>1,053</u>                           | <u>16,975</u> |
| <b>Depreciation</b>   |                               |                                        |               |
| At 1 September 2021   | -                             | 273                                    | 273           |
| Charge for the year   | 3,184                         | 156                                    | 3,340         |
| At 31 August 2022     | <u>3,184</u>                  | <u>429</u>                             | <u>3,614</u>  |
| <b>Net book value</b> |                               |                                        |               |
| At 31 August 2022     | <u>12</u>                     | <u>-</u>                               | <u>-</u>      |
| At 31 August 2021     | <u>12,738</u>                 | <u>624</u>                             | <u>13,361</u> |

**16 Debtors**

|               | <b>2022</b>   | <b>2021</b>   |
|---------------|---------------|---------------|
|               | £             | £             |
| Trade debtors | 36,572        | 12,842        |
| Prepayments   | -             | 949           |
| Other debtors | 3,616         | 5,625         |
|               | <u>40,187</u> | <u>19,416</u> |

**17 Cash and cash equivalents**

|              | <b>2021</b>    | <b>2020</b>   |
|--------------|----------------|---------------|
|              | £              | £             |
| Cash on hand | 10             | 10            |
| Cash at bank | 165,314        | 91,304        |
|              | <u>165,324</u> | <u>91,314</u> |

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2022**

**18 Creditors: amounts falling due within one year**

|                                        | <b>2022</b> | <b>2021</b>   |
|----------------------------------------|-------------|---------------|
|                                        | £           | £             |
| Trade creditors                        | 1,814       | 7             |
| Other taxation and social security     | -           | -             |
| Other creditors                        | 679         | 334           |
| Accruals                               | 3,000       | 6             |
| Deferred income                        | 31,747      | 31,747        |
|                                        | <u>44</u>   | <u>44</u>     |
|                                        | <b>2022</b> | <b>2021</b>   |
|                                        | £           | £             |
| Deferred income at 1 September 2020    | 31,747      | 51,319        |
| Resources deferred in the period       | -           | 22,482        |
| Amounts released from previous periods | - 31,747    | - 42,054      |
| Deferred income at year end            | <u>-</u>    | <u>31,747</u> |

Deferred income relates to the following:

Contractual payments from local authorities received in advance of the period to which they relate, totalling  
£12,482

Grants donated by charitable foundations designated to provide services in the year to 31 August 2021, totalling  
£15,315

Grants donated by charitable foundations restricted to fund specific projects that remained to be undertaken at  
the year end, totalling £3,950

**19 Pension and other schemes**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,247 (2020 - £1,852).



## 20 Funds

**As at 1**

### Incoming resources

Resources expended

As at 31  
Aug-22  
£

### Unrestricted funds

## General

56.263

406.351

- 248,590

214,023

Designated

**Total unrestricted funds**

56,263

406.351

- 248,590

214,023

### Restricted funds

**Total funds**

56.263

406 351

- 248 590

---

214.023

### Incoming resources

Resources expended

£

£

### Unrestricted funds

*Designated*

### Restricted funds

**Total funds**

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2022**

**20 Funds (continued) ....**

**For the Year Ending 31 August 2021**

|                                 | As at 1<br>Sept 2020 | Incoming<br>resources | Resources<br>expended | As at 31<br>August 2021 |
|---------------------------------|----------------------|-----------------------|-----------------------|-------------------------|
| <b>Unrestricted funds</b>       |                      | £                     | £                     | £                       |
| General                         | 30,495               | 169,304 -             | 143,537               | 56,262                  |
| Designated                      | -                    | 35,382 -              | 35,382                | -                       |
| <b>Total unrestricted funds</b> | 30,495               | 204,686 -             | 178,919               | 56,262                  |
| <b>Restricted funds</b>         |                      | 6,515 -               | 6,515                 | -                       |
| <b>Total funds</b>              | 30,495               | 211,201 -             | 185,434               | 56,262                  |

|                                                   | Incoming<br>resources | Resources<br>expended |
|---------------------------------------------------|-----------------------|-----------------------|
| <b>Unrestricted funds</b>                         | £                     | £                     |
| <i>Designated</i>                                 |                       |                       |
| Talbot Village Trust                              | 3,333                 | - 3,333               |
| The Valentine Charitable Trust                    | 15,334                | - 15,334              |
| Safer Dorset                                      | 6,915                 | - 6,915               |
| National Lottery Community Fund                   | 4,800                 | - 4,800               |
| The Alice Ellen Cooper Dean Charitable Foundation | 5,000                 | - 5,000               |
|                                                   | 35,382                | - 35,382              |
| <b>Restricted funds</b>                           |                       |                       |
| Frontier Youth Trust                              | 6,015                 | - 6,015               |
| Groundworks - Tesco Community Grant               | 500                   | - 500                 |
|                                                   | 6,515                 | - 6,515               |
| <b>Total funds</b>                                | 41,897                | - 41,897              |

The specific purposes for which the funds are to be applied are as follows:

**Designated funds**

The Talbot Village Trust Covid-19 Support Fund was granted to establish an emergency contact for students, to be able to provide each young person with regular support via telephone or other technology and create learning and support resources whilst our main programmes could not be delivered in person.

The National Lottery Community Funding was awarded to provide support through technology for young people with complex needs during the Covid-19 crisis. This has ensured that beneficiaries have received regular contact and learning resources while programmes of activity cannot be delivered in person.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Notes to the Financial Statements for the Year Ended 31 August 2022**

**Designated funds (continued.....)**

The Valentine Charitable Trust, Safer Dorset and the Alice Ellen Cooper Dean Charitable Foundation have each awarded grants to provide continued support toward the costs of student support workers who provide key roles across AIM Community's programme of activities.

**Restricted funds**

Frontier Youth Trust is a movement of pioneering youth workers and projects. Until 31 December 2019 one of its projects had been at which point all assets relating thereto were transferred to the newly formed AIMCommunity charity AIMCommunity Limited to continue with its creative arts programmes. Of the total funds transferred £13,465 had been restricted by the benefactor, with £9,515 utilised to date and £3,950 deferred to the next accounting period.

Tesco Community Groundworks Covid-19 Grant enabled the charity to implement the resources needed to continue with its programme of activities.

**21 Analysis of net assets between funds**

|                       | Unrestricted<br>funds |            | Restricted<br>funds | Total funds at<br>31 August |
|-----------------------|-----------------------|------------|---------------------|-----------------------------|
|                       | General               | Designated |                     | 2022                        |
|                       | £                     | £          | £                   | £                           |
| Tangible fixed assets | 13,362                | -          | -                   | 13,362                      |
| Current assets        | 201,895               | -          | -                   | 201,895                     |
| Current liabilities   | - 32,982              | -          | -                   | - 32,982                    |
| Total net assets      | 182,275               | -          | -                   | 182,275                     |

|                       | Unrestricted<br>funds |            | Restricted<br>funds | Total funds at<br>31 August |
|-----------------------|-----------------------|------------|---------------------|-----------------------------|
|                       | General               | Designated |                     | 2021                        |
|                       | £                     | £          | £                   | £                           |
| Tangible fixed assets | 480                   | -          | -                   | 480                         |
| Current assets        | 80,900                | 15,315     | 3,950               | 100,165                     |
| Current liabilities   | - 25,118              | - 15,315   | - 3,950             | - 44,383                    |
| Total net assets      | 56,262                | -          | -                   | 56,262                      |

This page does not form part of the statutory financial statements.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Statement of Financial Activities by fund for the Year Ended 31 August 2022**

**Unrestricted Funds**

|                                    | <b>Total<br/>Unrestricted<br/>Funds<br/>2022<br/>£</b> | <b>Total<br/>Unrestricted<br/>Funds<br/>2021<br/>£</b> |
|------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| <b>Income and Endowments from:</b> |                                                        |                                                        |
| Donations and legacies             | 42,858                                                 | 41,227                                                 |
| Charitable activities              | 363,471                                                | 161,235                                                |
| Other trading activities           | 13                                                     | 2,221                                                  |
| Investment income                  | 9                                                      | 3                                                      |
| Total income                       | <u>406,351</u>                                         | <u>204,686</u>                                         |
| <b>Expenditure on:</b>             |                                                        |                                                        |
| Charitable activities              | - 248,590                                              | - 178,919                                              |
| Total expenditure                  | - 248,590                                              | - 178,919                                              |
| Net income                         | <u>157,761</u>                                         | <u>25,767</u>                                          |
| Net movement in funds              | 157,761                                                | 25,767                                                 |
| <b>Reconciliation of funds</b>     |                                                        |                                                        |
| Total funds brought forward        | <u>56,262</u>                                          | <u>30,495</u>                                          |
| Total funds carried forward        | <u>214,023</u>                                         | <u>56,262</u>                                          |

This page does not form part of the statutory financial statements.

**AIMCommunity Limited**  
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**  
**Statement of Financial Activities by fund for the Year Ended 31 August 2022**

**Restricted Funds**

|                                    | <b>Total<br/>Restricted<br/>Funds<br/>2022<br/>£</b> | <b>Total<br/>Restricted<br/>Funds<br/>2021<br/>£</b> |
|------------------------------------|------------------------------------------------------|------------------------------------------------------|
| <b>Income and Endowments from:</b> |                                                      |                                                      |
| Donations and legacies             | -                                                    | 6,515                                                |
|                                    | -                                                    | 6,515                                                |
| <b>Expenditure on:</b>             |                                                      |                                                      |
| Charitable activities              | -                                                    | 6,515                                                |
|                                    | -                                                    | -                                                    |
| Total expenditure                  | -                                                    | -                                                    |
| Net income/(expenditure)           | -                                                    | -                                                    |
| <b>Reconciliation of funds</b>     |                                                      |                                                      |
| Total funds carried forward        | -                                                    | -                                                    |

This page does not form part of the statutory financial statements.

**AIMCOMMUNITY LIMITED**

England & Wales - Charity number 1185928

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# Accounts

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Company registration number: 12146728

Charity registration number: 1185928

# AIMCommunity Limited

known as

Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Harney & Co Limited  
Chartered Certified Accountants and Registered Auditors  
21 Market Place  
Blandford Forum  
Dorset  
DT11 7AF



# **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

## **Contents**

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## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Reference and Administrative Details**

|                                    |                                                                                                                                             |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                    | Dr Y T McIntyre Bhatti, Chairman<br>Ms S J Burgess<br>Mr I Chrichton<br>Miss T D Taylor                                                     |
| <b>Charity Registration Number</b> | 1185928                                                                                                                                     |
| <b>Company Registration Number</b> | 12146728                                                                                                                                    |
| <b>Registered Office</b>           | The charity is incorporated in England & Wales.<br>AIMCentral<br>East Howe Youth Centre<br>Kinson Road<br>Bournemouth<br>Dorset<br>BH10 5HD |
| <b>Independent Examiner</b>        | Harney & Co Limited<br>Chartered Certified Accountants and Registered Auditors<br>21 Market Place<br>Blandford Forum<br>Dorset<br>DT11 7AF  |

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2021.

#### **Objectives and activities**

##### ***Objects and aims***

To act as a resource primarily for young people in Southern England by providing advice and assistance and organising programmes of creative, physical, educational and other activities as a means of:

- a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b) Advancing education;
- c) Relieving unemployment;
- d) Providing recreational and leisure time activity in the interest of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life for such persons.

To promote learning in people who are not in education, employment or training, through the continued development of their individual capabilities, competencies, skills and understanding in subjects of educational value.

##### ***Objectives, strategies and activities***

AIMCommunity Limited was formed as a direct result of Frontier Youth Trust (Charity Numbers 1059328 and SC043239) shift to move its locally funded projects working in those local communities to become autonomous and independent charities. Thence under an asset transfer agreement dated 31 December 2019 all staff, assets and activities of the AIMCommunity project were transferred to the newly formed charity of AIMCommunity Limited to continue its work based in Bournemouth.

##### ***Public benefit***

The Charity's objects are restricted specifically, only for the public benefit to act as a resource for young people up to the age of 25 years living in Southern England by providing advice and assistance and organising programmes of creative, physical, educational and other activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and performance**

##### **Aim Arts Academy**

The challenges of trying to keep AIM Arts Academy operational during the pandemic has been extremely difficult from a programmatic and pastoral perspective. Several students and their families were hit hard with Covid-19 and several staff were furloughed.

## **AIMCommunity Limited**

### **known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

#### **Trustees' Report**

We went from full time face to face in class instruction and mentoring support of 20 students to remote and virtual learning cohorts. The student support team did a fantastic job providing regular and consistent mentoring sessions and checking in with students daily. During lockdown the most vulnerable students were offered more contact time than would be normal.

The Arts Academy team dealt with increased students' anxiety, depression and Covid related issues. They did a great job supporting students through this time as well as through their exams. The team also used some "down time" to upskill and do CPD Trainings.

A considerable amount of time was spent team building and investing into the team to rebuild the staff morale and make sure they were doing okay through Covid.

We had 20 students enrolled this academic year. 100% of those students that we entered for their GCSE's in May 2021, passed along with similar results for Functional Skills Maths and English, RSL Music Practitioner and Creative Media students.

We are concerned that there is early evidence of an increased spike in anxiety and depression from students trapped home and ill as a result of the pandemic.

We had several conversations with students and parents that showed that AIM was a "life line" to the students. We were the only consistent and positive thing they had during this time.

We were so happy that we could move as quickly as we did to remote learning and pastoral support and back again as the changing Covid-19 restrictions required. Our funders were impressed with the quick responses to the changing circumstances and as a small provider we were able to adapt more immediately than other organisations.

#### **Starfish Mentoring**

During the financial year Starfish provision was reduced due to the Covid-19 restrictions imposed for large portions of the year. Despite this Starfish worked with 22 young people from across the BCP area (17 young people within the Starfish Mentoring and 5 young people within Starfish Plus Mentoring). Out of the 22 people, aged between 10 and 16 years old, 12 identified as female, 8 identified as male, and 2 identified as non-binary.

Throughout the year, the Starfish mentoring team had a mixture of paid staff, volunteers, and placement students. Each team member has had varying experience with mentoring and the creative arts. One young volunteer used to be part of the Starfish mentoring programme and has chosen to support other young people.

Our volunteers (who are DBS checked), provide support to the programme managers of our mentoring programmes.

Since March 2020 Starfish Mentoring has been affected by the Covid-19 pandemic. This has meant that between April 2020 and April 2021 there were no new young people referred to our group mentoring sessions. Lockdown was taking place and our building was closed for a period of time. During September and December 2020 the second lockdown was in place, meaning that a new group could not be started. However, we were able to open our doors for two weeks to allow the last cohort of the last group to complete their full term of Starfish sessions. From January 2021 a further lockdown was in place meaning that the earliest time we could resume sessions would be in April 2021.

## **AIMCommunity Limited**

### **known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

#### **Trustees' Report**

Another challenge to delivering sessions came in the form of BCP Council merger with a whole new team from the council overseeing the group sessions for Starfish. From April 2020 we worked with the new team at BCP Council to establish processes for referrals, promotion of the offer, finances and evaluating. Previously, the Borough of Poole had been able to support the provision of transport to Starfish however, as a result of the change to BCP, this was no longer available meaning some young people would not be able to access the sessions.

Despite these challenges, Starfish Plus was able to work throughout the pandemic. One young person in particular was able to work with a Starfish mentor between January 2020 until July 2020. This was a success story as the young person started as someone who did not attend school. By the end of Starfish they were enrolled into a school that catered for the needs of the young person.

The sessions with this young person commenced with 5 minute Zoom calls, because the young person was very isolated from others. As the weeks progressed, conversations on Zoom became longer, to the point of the young person wanting to meet in person. From there the young person was able to interact with other young people, create his own card game and play it with others, create a short animated movie using stop motion and take part in watching other young people perform.

Another success story was with a young person who wanted to meet once a week for an hour to play guitar in front of others and by the final Starfish Plus session he was able to perform with another young person in front of two members of BCP Council.

Despite the many challenges presented during the pandemic, Starfish received a great deal of positive feedback for the service provided to young people. Examples of this include;

- The mother of the young person that we worked with from January-July 2021 was very supportive of Starfish and how we helped her young person get ready for school and education.
- A young person that identified as non-binary said that they felt "they could be themselves at Sartfish".
- Another young person said that the hour at Starfish was their best hour of the week.

#### **Financial review**

##### ***Policy on reserves***

AIMCommunity Limited is committed to establishing and maintaining a strong reserve fund with four key components, subject to review on an annual basis.

Continuity Fund - to bridge any possible delays in receiving promised grants or managing payment in arrears contracts.

Restructuring Fund - to cover essential activities whilst sourcing income to a maximum of 6 months budgeted charitable activities.

Cyclical Maintenance Fund - to be used for major items of maintenance of the fabric of the buildings such as redecorating the interior and exteriors.

Dissolution Fund - to provide for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running AIMCommunity Limited until closure of the charity.



## **AIMCommunity Limited**

### **known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

#### **Trustees' Report**

As a new charity our first priority is to provide enough reserve funding to allow for dissolution of the charity, calculated as 3 months salaries and running costs with the goal to have this in place by the end of 2 completed years of operation.

At the end of the financial year the charity held funds of £42,398, representing over 90% of the target dissolution fund.

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

In the next academic year we aim to:

- Reach out to young people across the Bournemouth, Christchurch and Poole areas. We aim to work with more organisations and to network with more schools and families to provide support for their young people.
- We also aim to acquire more funding to help support young people to travel to sessions.
- We aim to recruit and train more volunteers to support young people.

Whilst we continue to use the building known as AIMCentral, our aim is to look to extend our activities and we have identified the Branksome Centre as an ideal facility for both our Starfish Mentoring and Creative Mentoring programmes. The premises offer a bright well resourced facility with the benefit of good outside green space and provide a good working environment for both our young people and staff. The premises are managed via Poole Communities Trust and are available to rent by the hour.

#### **Going concern**

This year has been extremely challenging for AIMCommunity, with the pandemic causing disruption to programme schedules and concern for the wellbeing of both staff and students. During the first Covid-19 lockdown we had up to 6 staff on the Government furlough scheme although, most were short term and fully reinstated into post as soon as provision for young people could be reestablished.

From an operational perspective, AIMCommunity has managed these challenges positively and efficiently, adapting to an ever changing working environment and implementing and maintaining safety measures in line with Government directives. Our policy has been to support students as fully as possible, with online programmes, regular communication and a caring approach to alleviate anxieties.

Despite the difficulties outlined above, AIMCommunity's second year of operation as an independent charity has been financially solid. Management and trustees continue to consider opportunities to develop services, attract sponsorships and donations and grow sustainably in accordance with the charity's ethos and values.

On this basis, the trustees consider the charity a going concern.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is governed by its Memorandum and Articles, incorporated on 8 August 2019.

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Trustees' Report**

#### ***Recruitment and appointment of trustees***

Any person who is willing to act as a Trustee, and who is permitted by law to do so, may be appointed to be a Trustee by resolution of the Trustees. Trustees are appointed for a term of three years, at the end of which they shall retire unless eligible for reappointment by the Trustees, as no Trustee shall serve for more than nine consecutive years, unless the Trustees consider it would be in the best interests of the Charity for a particular Trustee to continue to serve beyond that period and that Trustee is reappointed in accordance with its governing document.

#### ***Organisational structure***

The Charity is overseen by its Trustees, of which at any one time there must be a minimum of three and a maximum of twelve.

The Trustees, on behalf of the Charity, have appointed employees to run the day to day activities. There is an Operations Manager who oversees the day to day administration of the Charity, with the remainder of the staff working directly with the Charity's beneficiaries as youth workers, mentors and tutors.

#### **Financial instruments**

##### ***Objectives and policies***

The trustees are of the opinion that the charity's activities do not expose it to significant financial risks. The charity does not use derivative financial instruments to manage risks or for speculative purposes.

##### ***Credit risk***

The charity's principal financial assets is cash at bank. The credit risk on these liquid funds is limited because the counterparties are banks with high credit-ratings.

##### ***Liquidity risk***

In order to ensure that sufficient funds are available for ongoing operations and future developments, the charity maintains sufficient funds in a deposit bank account.

#### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of AIMCommunity Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

## **AIMCommunity Limited**

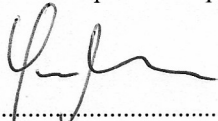
**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Trustees' Report**

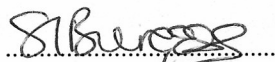
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 16 June 2021 and signed on its behalf by:



.....  
Dr Y T McIntyre Bhatti  
Trustee



.....  
Ms S J Burgess  
Trustee

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Independent Examiner's Report to the trustees of AIMCommunity Limited ("the Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of AIMCommunity Limited 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of AIMCommunity Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



.....  
Mrs S A Harney  
Chartered Certified Accountants and Registered Auditors  
Association of Chartered Certified Accountants

21 Market Place  
Blandford Forum  
Dorset  
DT11 7AF

16 June 2021



# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Statement of Financial Activities for the Year Ended 31 August 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£   |
|------------------------------------|------|----------------------------|--------------------------|----------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                      |
| Donations and legacies             | 4    | 41,227                     | 6,515                    | 47,742               |
| Charitable activities              | 5    | 161,235                    | -                        | 161,235              |
| Other trading activities           | 6    | 2,221                      | -                        | 2,221                |
| Investment income                  | 7    | 3                          | -                        | 3                    |
| Total income                       |      | <u>204,686</u>             | <u>6,515</u>             | <u>211,201</u>       |
| <b>Expenditure on:</b>             |      |                            |                          |                      |
| Charitable activities              | 8    | <u>(178,919)</u>           | <u>(6,515)</u>           | <u>(185,434)</u>     |
| Total expenditure                  |      | <u>(178,919)</u>           | <u>(6,515)</u>           | <u>(185,434)</u>     |
| Net income                         |      | <u>25,767</u>              | <u>-</u>                 | <u>25,767</u>        |
| Net movement in funds              |      | 25,767                     | -                        | 25,767               |
| <b>Reconciliation of funds</b>     |      |                            |                          |                      |
| Total funds brought forward        |      | <u>30,495</u>              | <u>-</u>                 | <u>30,495</u>        |
| Total funds carried forward        | 20   | <u><u>56,262</u></u>       | <u><u>-</u></u>          | <u><u>56,262</u></u> |

The notes on pages 12 to 24 form an integral part of these financial statements.

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Statement of Financial Activities for the Year Ended 31 August 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2020<br>£   |
|------------------------------------|------|----------------------------|--------------------------|----------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                      |
| Donations and legacies             | 4    | 56,910                     | 3,500                    | 60,410               |
| Charitable activities              | 5    | 91,462                     | -                        | 91,462               |
| Investment income                  | 7    | 1                          | -                        | 1                    |
| Total income                       |      | <u>148,373</u>             | <u>3,500</u>             | <u>151,873</u>       |
| <b>Expenditure on:</b>             |      |                            |                          |                      |
| Charitable activities              | 8    | <u>(117,878)</u>           | <u>(3,500)</u>           | <u>(121,378)</u>     |
| Total expenditure                  |      | <u>(117,878)</u>           | <u>(3,500)</u>           | <u>(121,378)</u>     |
| Net income                         |      | <u>30,495</u>              | <u>-</u>                 | <u>30,495</u>        |
| Net movement in funds              |      | <u>30,495</u>              | <u>-</u>                 | <u>30,495</u>        |
| <b>Reconciliation of funds</b>     |      |                            |                          |                      |
| Total funds carried forward        | 20   | <u><u>30,495</u></u>       | <u><u>-</u></u>          | <u><u>30,495</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 20.

The notes on pages 12 to 24 form an integral part of these financial statements.

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

(Registration number: 12146728)  
Balance Sheet as at 31 August 2021

|                                                       | Note | 2021<br>£ | 2020<br>£ |
|-------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible assets                                       | 15   | 480       | 340       |
| <b>Current assets</b>                                 |      |           |           |
| Debtors                                               | 16   | 19,416    | 71        |
| Cash at bank and in hand                              | 17   | 80,749    | 91,314    |
|                                                       |      | 100,165   | 91,385    |
| <b>Creditors: Amounts falling due within one year</b> | 18   | (44,383)  | (61,230)  |
| <b>Net current assets</b>                             |      | 55,782    | 30,155    |
| <b>Net assets</b>                                     |      | 56,262    | 30,495    |
| <b>Funds of the charity:</b>                          |      |           |           |
| <b>Unrestricted income funds</b>                      |      |           |           |
| Unrestricted funds                                    |      | 56,262    | 30,495    |
| <b>Total funds</b>                                    | 20   | 56,262    | 30,495    |

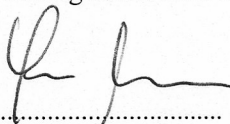
For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

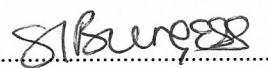
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 24 were approved by the trustees, and authorised for issue on 16 June 2021 and signed on their behalf by:

  
.....  
Dr Y T McIntyre Bhatti  
Trustee

  
.....  
Ms S J Burgess  
Trustee

The notes on pages 12 to 24 form an integral part of these financial statements.

# **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

## **Notes to the Financial Statements for the Year Ended 31 August 2021**

### **1 Charity status**

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

AIMCentral  
East Howe Youth Centre  
Kinson Road  
Bournemouth  
Dorset  
BH10 5HD

These financial statements were authorised for issue by the trustees on 16 June 2021.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

AIMCommunity Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

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



## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Year Ended 31 August 2021**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Gifts in kind***

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. All resources expended are inclusive of irrecoverable VAT.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, staff costs by the time spent and other costs by their usage.

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Year Ended 31 August 2021**

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b>  | <b>Depreciation method and rate</b> |
|---------------------|-------------------------------------|
| Plant and machinery | 25% reducing balance                |
| Office equipment    | 25% reducing balance                |

#### **Trade debtors**

Trade debtors are amounts due from our income providers to support our normal charitable activities. These debtors are recognised at the transaction value. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2021

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### Financial instruments

Financial assets and liabilities are recognised when the charity becomes a party to the contractual provisions of an instrument, and are classified according to the substance of the contractual arrangements entered into.

### Recognition and measurement

All financial assets and liabilities are measured at transaction price (including transaction costs). They are derecognised when the contractual rights or obligations expire or are settled.

## 3 Net incoming/outgoing resources

Net incoming resources for the year include:

|                              | 2021<br>£ | 2020<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 160       | 113       |

## 4 Income from donations and legacies

|                                   | Unrestricted funds |              | Restricted funds | Total 2021 |
|-----------------------------------|--------------------|--------------|------------------|------------|
|                                   | Designated<br>£    | General<br>£ | £                | £          |
| Donations and legacies;           |                    |              |                  |            |
| Donations from individuals        | -                  | 229          | -                | 229        |
| Grants, including capital grants; |                    |              |                  |            |
| Government grants                 | -                  | 5,462        | -                | 5,462      |
| Grants from other charities       | 35,382             | 154          | 6,515            | 42,051     |
|                                   | 35,382             | 5,845        | 6,515            | 47,742     |

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2021

|                                   | Unrestricted funds |               | Restricted funds | Total 2020    |
|-----------------------------------|--------------------|---------------|------------------|---------------|
|                                   | Designated         | General       | funds            | 2020          |
|                                   | £                  | £             | £                | £             |
| Donations and legacies;           |                    |               |                  |               |
| Donations from individuals        | -                  | 1,025         | -                | 1,025         |
| Grants, including capital grants; |                    |               |                  |               |
| Government grants                 | -                  | 9,715         | -                | 9,715         |
| Grants from other charities       | 18,733             | 27,145        | 3,500            | 49,378        |
| Gifts in kind                     | -                  | 292           | -                | 292           |
|                                   | <u>18,733</u>      | <u>38,177</u> | <u>3,500</u>     | <u>60,410</u> |

Grants from other charitable foundations include £30,644 transferred from Frontier Youth Trust, and Gifts in kind relate to fixed assets transferred at net book value from Frontier Youth Trust to AIMCommunity Limited, for use by the charity. Both transactions are as part of an asset transfer agreement dated 31 December 2019.

### 5 Income from charitable activities

|                                | Total 2021     | Total 2020    |
|--------------------------------|----------------|---------------|
|                                | £              | £             |
| Mentoring, skills and learning | <u>161,235</u> | <u>91,462</u> |

### 6 Income from other trading activities

|                                              | Total funds         |
|----------------------------------------------|---------------------|
|                                              | £                   |
| Events income;                               |                     |
| Other events income                          | 2,074               |
| Lotteries and competitions income            | <u>147</u>          |
| <b>Total for period ended 31 August 2021</b> | <b><u>2,221</u></b> |

### 7 Investment income

|                                         | Total 2021 | Total 2020 |
|-----------------------------------------|------------|------------|
|                                         | £          | £          |
| Interest receivable and similar income; |            |            |
| Interest receivable on bank deposits    | <u>3</u>   | <u>1</u>   |



# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2021

### 8 Expenditure on charitable activities

|                                |      | Unrestricted funds |                | Restricted funds | Total 2021     |
|--------------------------------|------|--------------------|----------------|------------------|----------------|
|                                | Note | Designated<br>£    | General<br>£   | £                | £              |
| Mentoring, skills and learning |      | -                  | 20,394         | 500              | 20,894         |
| Staff costs                    |      | 35,382             | 103,391        | 6,015            | 144,788        |
| Allocated support costs        | 9    | -                  | 1,348          | -                | 1,348          |
| Governance costs               | 9    | -                  | 18,404         | -                | 18,404         |
|                                |      | <u>35,382</u>      | <u>143,537</u> | <u>6,515</u>     | <u>185,434</u> |

|                                |      | Unrestricted funds |               | Restricted funds | Total 2020     |
|--------------------------------|------|--------------------|---------------|------------------|----------------|
|                                | Note | Designated<br>£    | General<br>£  | £                | £              |
| Mentoring, skills and learning |      | -                  | 12,313        | -                | 12,313         |
| Staff costs                    |      | 18,733             | 73,865        | 3,500            | 96,098         |
| Allocated support costs        | 9    | -                  | 1,498         | -                | 1,498          |
| Governance costs               | 9    | -                  | 11,469        | -                | 11,469         |
|                                |      | <u>18,733</u>      | <u>99,145</u> | <u>3,500</u>     | <u>121,378</u> |

### 9 Analysis of governance and support costs

#### Charitable activities expenditure

|                           | Total 2021<br>£ | Total 2020<br>£ |
|---------------------------|-----------------|-----------------|
| Staff entertaining        | 69              | -               |
| Telephone                 | 984             | 926             |
| Legal and professional    | 206             | 483             |
| Bank charges              | 34              | 15              |
| Depreciation of equipment | 56              | 74              |
|                           | <u>1,349</u>    | <u>1,498</u>    |

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2021

### Governance costs

|                                         | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-----------------------------------------|--------------------|--------------------|
| Staff costs                             |                    |                    |
| Wages and salaries                      | 11,016             | 7,098              |
| Social security costs                   | 55                 | 132                |
| Pension costs                           | -                  | 15                 |
| Independent examiner fees               |                    |                    |
| Examination of the financial statements | 1,900              | 1,200              |
| Other fees paid to examiners            | 5,420              | 3,000              |
| Legal fees                              | -                  | 13                 |
| Other governance costs                  | -                  | 11                 |
| Allocated support costs                 | 13                 | -                  |
|                                         | <u>18,404</u>      | <u>11,469</u>      |

### 10 Government grants

Job Retention Scheme Grant

The amount of grants recognised in the financial statements was £5,462 (2020 - £9,715).

### 11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. Further no trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 12 Independent examiner's remuneration

|                                         | 2021<br>£    | 2020<br>£    |
|-----------------------------------------|--------------|--------------|
| Examination of the financial statements | <u>1,900</u> | <u>1,200</u> |
| Other fees to examiners                 |              |              |
| All other services                      | <u>5,420</u> | <u>3,000</u> |

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Year Ended 31 August 2021**

#### **13 Staff costs**

The aggregate payroll costs were as follows:

|                                          | <b>2021</b><br><b>£</b> | <b>2020</b><br><b>£</b> |
|------------------------------------------|-------------------------|-------------------------|
| <b>Staff costs during the year were:</b> |                         |                         |
| Wages and salaries                       | 151,556                 | 96,732                  |
| Social security costs                    | 1,056                   | 4,760                   |
| Pension costs                            | 3,247                   | 1,851                   |
|                                          | <u>155,859</u>          | <u>103,343</u>          |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|                            | <b>2021</b><br><b>No</b> | <b>2020</b><br><b>No</b> |
|----------------------------|--------------------------|--------------------------|
| Tutors and student support | 10                       | 10                       |
| Operations manager         | 1                        | 1                        |
|                            | <u>11</u>                | <u>11</u>                |

7 (2020 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,247 (2020 - £1,852).

No employee received emoluments of more than £60,000 during the year.

#### **14 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2021

### 15 Tangible fixed assets

|                       | Furniture and<br>equipment<br>£ | Total<br>£ |
|-----------------------|---------------------------------|------------|
| <b>Cost</b>           |                                 |            |
| At 1 September 2020   | 453                             | 453        |
| Additions             | 300                             | 300        |
| At 31 August 2021     | 753                             | 753        |
| <b>Depreciation</b>   |                                 |            |
| At 1 September 2020   | 113                             | 113        |
| Charge for the year   | 160                             | 160        |
| At 31 August 2021     | 273                             | 273        |
| <b>Net book value</b> |                                 |            |
| At 31 August 2021     | 480                             | 480        |
| At 31 August 2020     | 340                             | 340        |

### 16 Debtors

|               | 2021<br>£ | 2020<br>£ |
|---------------|-----------|-----------|
| Trade debtors | 12,842    | -         |
| Prepayments   | 949       | -         |
| Other debtors | 5,625     | 71        |
|               | 19,416    | 71        |

### 17 Cash and cash equivalents

|              | 2021<br>£ | 2020<br>£ |
|--------------|-----------|-----------|
| Cash on hand | 10        | 10        |
| Cash at bank | 80,739    | 91,304    |
|              | 80,749    | 91,314    |

## AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 18 Creditors: amounts falling due within one year

|                                    | 2021<br>£     | 2020<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 6,542         | -             |
| Other taxation and social security | -             | 5,419         |
| Other creditors                    | 334           | 292           |
| Accruals                           | 5,760         | 4,200         |
| Deferred income                    | 31,747        | 51,319        |
|                                    | <u>44,383</u> | <u>61,230</u> |

|                                        | 2021<br>£     | 2020<br>£     |
|----------------------------------------|---------------|---------------|
| Deferred income at 1 September 2020    | 51,319        | -             |
| Resources deferred in the period       | 22,482        | 51,319        |
| Amounts released from previous periods | (42,054)      | -             |
| Deferred income at year end            | <u>31,747</u> | <u>51,319</u> |

Deferred income relates to the following:

Contractual payments from local authorities received in advance of the period to which they relate, totalling £12,482 (2020: £15,157);

Grants donated by charitable foundations designated to provide services in the year to 31 August 2021, totalling £15,315 (2020: £25,697);

Grants donated by charitable foundations restricted to fund specific projects that remained to be undertaken at the year end, totalling £3,950 (2020: £10,465).

#### 19 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,247 (2020 - £1,852).



**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Year Ended 31 August 2021**

**20 Funds**

**For the Year Ending 31 August 2021**

|                                 | <b>As at 1<br/>September<br/>2020<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>As at 31<br/>August 2021<br/>£</b> |
|---------------------------------|---------------------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|
| <b>Unrestricted funds</b>       |                                             |                                     |                                     |                                       |
| General                         | 30,495                                      | 169,304                             | (143,537)                           | 56,262                                |
| Designated                      | -                                           | 35,382                              | (35,382)                            | -                                     |
| <b>Total unrestricted funds</b> | 30,495                                      | 204,686                             | (178,919)                           | 56,262                                |
| <b>Restricted funds</b>         | -                                           | 6,515                               | (6,515)                             | -                                     |
| <b>Total funds</b>              | 30,495                                      | 211,201                             | (185,434)                           | 56,262                                |

|                                                   | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> |
|---------------------------------------------------|-------------------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                         |                                     |                                     |
| <i>Designated</i>                                 |                                     |                                     |
| Talbot Village Trust                              | 3,333                               | (3,333)                             |
| The Valentine Charitable Trust                    | 15,334                              | (15,334)                            |
| Safer Dorset                                      | 6,915                               | (6,915)                             |
| National Lottery Community Fund                   | 4,800                               | (4,800)                             |
| The Alice Ellen Cooper Dean Charitable Foundation | 5,000                               | (5,000)                             |
|                                                   | 35,382                              | (35,382)                            |
| <b>Restricted funds</b>                           |                                     |                                     |
| Frontier Youth Trust                              | 6,015                               | (6,015)                             |
| Groundworks - Tesco Community Grant               | 500                                 | (500)                               |
|                                                   | 6,515                               | (6,515)                             |
| <b>Total funds</b>                                | 41,897                              | (41,897)                            |

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2021

### 20 Funds (continued) . . . .

| For the Year Ending 31 August 2020 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | As at 31<br>August 2020<br>£ |
|------------------------------------|----------------------------|----------------------------|------------------------------|
| <b>Unrestricted funds</b>          |                            |                            |                              |
| General                            | 129,640                    | (99,145)                   | 30,495                       |
| Designated                         | <u>18,733</u>              | <u>(18,733)</u>            | <u>-</u>                     |
| <b>Total unrestricted funds</b>    | 148,373                    | (117,878)                  | 30,495                       |
| <b>Restricted funds</b>            | <u>3,500</u>               | <u>(3,500)</u>             | <u>-</u>                     |
| <b>Total funds</b>                 | <u><u>151,873</u></u>      | <u><u>(121,378)</u></u>    | <u><u>30,495</u></u>         |

|                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ |
|---------------------------------|----------------------------|----------------------------|
| <b>Unrestricted funds</b>       |                            |                            |
| <i>Designated</i>               |                            |                            |
| Talbot Village Trust            | 6,667                      | (6,667)                    |
| The Valentine Charitable Trust  | 9,666                      | (9,666)                    |
| National Lottery Community Fund | <u>2,400</u>               | <u>(2,400)</u>             |
|                                 | 18,733                     | (18,733)                   |
| <b>Restricted funds</b>         |                            |                            |
| Frontier Youth Trust            | <u>3,500</u>               | <u>(3,500)</u>             |
| <b>Total funds</b>              | <u><u>22,233</u></u>       | <u><u>(22,233)</u></u>     |

The specific purposes for which the funds are to be applied are as follows:

### Designated funds

The Talbot Village Trust Covid-19 Support Fund was granted to establish an emergency contact for students, to be able to provide each young person with regular support via telephone or other technology and create learning and support resources whilst our main programmes could not be delivered in person.

The National Lottery Community Funding was awarded to provide support through technology for young people with complex needs during the Covid-19 crisis. This has ensured that beneficiaries have received regular contact and learning resources while programmes of activity cannot be delivered in person.

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Year Ended 31 August 2021

### Designated funds (continued . . .)

The Valentine Charitable Trust, Safer Dorset and the Alice Ellen Cooper Dean Charitable Foundation have each awarded grants to provide continued support toward the costs of student support workers who provide key roles across AIM Community's programme of activities.

### Restricted funds

Frontier Youth Trust is a movement of pioneering youth workers and projects. Until 31 December 2019 one of its projects had been AIMCommunity at which point all assets relating thereto were transferred to the newly formed charity AIMCommunity Limited to continue with its creative arts and mentoring programmes. Of the total funds transferred £13,465 had been restricted by the benefactor, with £9,515 utilised to date and £3,950 deferred to the next accounting period.

Tesco Community Groundworks Covid-19 Grant enabled the charity to implement the resources needed to continue with its programme of activities.

### 21 Analysis of net assets between funds

|                       | Unrestricted funds |            | Restricted funds | Total funds at 31 August 2021 |
|-----------------------|--------------------|------------|------------------|-------------------------------|
|                       | General            | Designated |                  |                               |
|                       | £                  | £          | £                | £                             |
| Tangible fixed assets | 480                | -          | -                | 480                           |
| Current assets        | 80,900             | 15,315     | 3,950            | 100,165                       |
| Current liabilities   | (25,118)           | (15,315)   | (3,950)          | (44,383)                      |
| Total net assets      | 56,262             | -          | -                | 56,262                        |

|                       | Unrestricted funds |            | Restricted funds | Total funds at 31 August 2020 |
|-----------------------|--------------------|------------|------------------|-------------------------------|
|                       | General            | Designated |                  |                               |
|                       | £                  | £          | £                | £                             |
| Tangible fixed assets | 340                | -          | -                | 340                           |
| Current assets        | 55,223             | 25,697     | 10,465           | 91,385                        |
| Current liabilities   | (25,068)           | (25,697)   | (10,465)         | (61,230)                      |
| Total net assets      | 30,495             | -          | -                | 30,495                        |



**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Statement of Financial Activities by fund for the Year Ended 31 August 2021**

**Unrestricted Funds**

|                                    | <b>Total<br/>Unrestricted<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Unrestricted<br/>Funds<br/>2020<br/>£</b> |
|------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| <b>Income and Endowments from:</b> |                                                        |                                                        |
| Donations and legacies             | 41,227                                                 | 56,910                                                 |
| Charitable activities              | 161,235                                                | 91,462                                                 |
| Other trading activities           | 2,221                                                  | -                                                      |
| Investment income                  | 3                                                      | 1                                                      |
| Total income                       | <u>204,686</u>                                         | <u>148,373</u>                                         |
| <b>Expenditure on:</b>             |                                                        |                                                        |
| Charitable activities              | <u>(178,919)</u>                                       | <u>(117,878)</u>                                       |
| Total expenditure                  | <u>(178,919)</u>                                       | <u>(117,878)</u>                                       |
| Net income                         | <u>25,767</u>                                          | <u>30,495</u>                                          |
| Net movement in funds              | 25,767                                                 | 30,495                                                 |
| <b>Reconciliation of funds</b>     |                                                        |                                                        |
| Total funds brought forward        | <u>30,495</u>                                          | <u>-</u>                                               |
| Total funds carried forward        | <u><u>56,262</u></u>                                   | <u><u>30,495</u></u>                                   |

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Statement of Financial Activities by fund for the Year Ended 31 August 2021**

**Restricted Funds**

|                                    | <b>Total<br/>Restricted<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Restricted<br/>Funds<br/>2020<br/>£</b> |
|------------------------------------|------------------------------------------------------|------------------------------------------------------|
| <b>Income and Endowments from:</b> |                                                      |                                                      |
| Donations and legacies             | <u>6,515</u>                                         | <u>3,500</u>                                         |
| Total income                       | <u>6,515</u>                                         | <u>3,500</u>                                         |
| <b>Expenditure on:</b>             |                                                      |                                                      |
| Charitable activities              | <u>(6,515)</u>                                       | <u>(3,500)</u>                                       |
| Total expenditure                  | <u>(6,515)</u>                                       | <u>(3,500)</u>                                       |
| Net income/(expenditure)           | <u>-</u>                                             | <u>-</u>                                             |
| <b>Reconciliation of funds</b>     |                                                      |                                                      |
| Total funds carried forward        | <u>-</u>                                             | <u>-</u>                                             |

**AIMCOMMUNITY LIMITED**

England & Wales - Charity number 1185928

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# Accounts

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Company registration number: 12146728

Charity registration number: 1185928

# AIMCommunity Limited

known as

Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

(A company limited by guarantee)

Annual Report and Financial Statements

for the period from 8 August 2019 to 31 August 2020

Harney & Co Limited  
Chartered Certified Accountants and Registered Auditors  
21 Market Place  
Blandford Forum  
Dorset  
DT11 7AF

# **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

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**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Reference and Administrative Details**

|                                    |                                                            |
|------------------------------------|------------------------------------------------------------|
| <b>Trustees</b>                    | Dr Y T McIntyre Bhatti, Chairman (appointed 8 August 2019) |
|                                    | Ms S J Burgess, (appointed 8 August 2019)                  |
|                                    | Mr I Chrichton, (appointed 8 August 2019)                  |
|                                    | Miss T D Taylor, (appointed 18 November 2020)              |
|                                    | The charity is incorporated in England & Wales.            |
| <b>Company Registration Number</b> | 12146728                                                   |
| <b>Charity Registration Number</b> | 1185928                                                    |
| <b>Independent Examiner</b>        | Harney & Co Limited                                        |
|                                    | Chartered Certified Accountants and Registered Auditors    |
|                                    | 21 Market Place                                            |
|                                    | Blandford Forum                                            |
|                                    | Dorset<br>DT11 7AF                                         |

## **AIMCommunity Limited**

### **known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

#### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 31 August 2020.

#### **Objectives and activities**

##### ***Objects and aims***

To act as a resource primarily for young people in Southern England by providing advice and assistance and organising programmes of creative, physical, educational and other activities as a means of:

- a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b) Advancing education;
- c) Relieving unemployment;
- d) Providing recreational and leisure time activity in the interest of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life for such persons.

To promote learning in people who are not in education, employment or training, through the continued development of their individual capabilities, competencies, skills and understanding in subjects of educational value.

##### ***Objectives, strategies and activities***

AIMCommunity Limited was formed as a direct result of Frontier Youth Trust (Charity Numbers 1059328 and SC043239) shift to move its locally funded projects working in those local communities to become autonomous and independent charities. Thence under an asset transfer agreement dated 31 December 2019 all staff, assets and activities of the AIMCommunity project were transferred to the newly formed charity of AIMCommunity Limited to continue its work based in Bournemouth.

##### ***Public benefit***

The Charity's objects are restricted specifically, only for the public benefit to act as a resource for young people up to the age of 25 years living in Southern England by providing advice and assistance and organising programmes of creative, physical, educational and other activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### ***Achievements and performance***

This has been a monumental year for AIMCommunity, having been originally founded as a small project within The Salvation Army in 2007 and then supported over the last 6 years by Frontier Youth Trust, 2020 saw the launch of AIMCommunity as a charity operating in its own right. Though the charity has been challenged by the Covid-19 pandemic, in its first year of independent operation, it has been supported by establishing medium-term / multi-year contracts for some activities, by obtaining grants from other charities and through the governments furlough scheme. As a result, the charity has operated on a sound and sustainable financial basis in its first year and has made good progress towards fulfilling its reserves policy.



## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Trustees' Report**

#### **AIM Arts Academy**

This is AIMCommunity's provision for young people aged 16-19 years of age and is primarily funded as a subcontractor for Skills & Learning in BCP. In addition to the 20 plus places available through this funding, additional young people with SEND and an EHC Plan can access the programme.

Within Aim Arts Academy students can work towards a range of qualifications including:

- Functional Maths (from Entry Level to Level 2)
- Functional English (from Entry Level to Level 2)
- GCSE Maths
- GCSE English
- RSL Media
- RSL Music

Alongside their learning outcomes, AIM Arts Academy places an emphasis on developing the young people's personal and social skills through individual and group mentoring.

The programme has been running while AIMCommunity was working within FYT and has seen good levels of success. In 2020, and despite the global pandemic, all students leaving the project achieved their target outcomes and at least 2 students moved on to study at Bournemouth University.

#### **Starfish Mentoring**

One of the founding programmes of AIMCommunity in 2007, was the creation of a mentoring programme working in partnership with the Borough of Poole's Localities Teams, supporting young people who had been identified as in need of additional support.

Remarkably given the ever changing funding situation over the years, Starfish Mentoring continues to this day, now in partnership with the new BCP Council covering the three towns of Bournemouth, Christchurch and Poole.

In 2020 Starfish was providing group mentoring for young people aged between 8 and 14 from across BCP. This proved to be a challenge as the Covid Pandemic meant that much of the work moved from face-to-face to online sessions. Despite this the programme was successful and continued to offer the support that young people needed.

#### **Dorset Police & Crime Commissioner "Safer Dorset"**

During 2019 while working under Frontier Youth Trust, AIMCommunity received funding from the Dorset PCC to provide a programme of mentoring and learning opportunities for young people within the criminal justice system. This provision was included as part of the hand over from FYT and will continue throughout 2020/21.

Due to the Coronavirus the project was adapted to the changing level of provision that we were able to deliver. However, early successes in engaging with young people have begun to demonstrate the potential benefits of this approach to supporting young people within the criminal justice system.



## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Trustees' Report**

#### **Coronavirus & Future Developments**

The global pandemic was, and still is a significant challenge for AIMCommunity, especially in its infancy as an independent charity.

Alongside the challenge of moving much of our provision to online support and teaching, was the additional strain of funding a new organisation. However, with additional Covid grants from Talbot Village Trust and the Lottery, along with placing some of the staff team on furlough, AIMCommunity was able to continue to provide the support for those engaged within the project.

The gradual changes made within Covid-19 lockdown have meant that AIMCommunity has been able to look forward and begin to plan additional developments within the programme, including further work creating mentoring opportunities for a wider group of young people from across Dorset.

#### **Financial review**

##### ***Policy on reserves***

AIMCommunity Limited is committed to establishing and maintaining a strong reserve fund with four key components, subject to review on an annual basis.

Continuity Fund - to bridge any possible delays in receiving promised grants or managing payment in arrears contracts.

Restructuring Fund - to cover essential activities whilst sourcing income to a maximum of 6 months budgeted charitable activities.

Cyclical Maintenance Fund - to be used for major items of maintenance of the fabric of the buildings such as redecorating the interior and exteriors.

Dissolution Fund - to provide for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running AIMCommunity Limited until closure of the charity.

As a new charity our first priority is to provide enough reserve funding to allow for dissolution of the charity, calculated as 3 months salaries and running costs with the goal to have this in place by the end of 2 completed years of operation.

At the end of the financial year the charity held £6,000 toward its dissolution fund.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is governed by its Memorandum and Articles, incorporated on 8 August 2019.

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Trustees' Report**

#### ***Recruitment and appointment of trustees***

Any person who is willing to act as a Trustee, and who is permitted by law to do so, may be appointed to be a Trustee by resolution of the Trustees. Trustees are appointed for a term of three years, at the end of which they shall retire unless eligible for reappointment by the Trustees, as no Trustee shall serve for more than nine consecutive years, unless the Trustees consider it would be in the best interests of the Charity for a particular Trustee to continue to serve beyond that period and that Trustee is reappointed in accordance with its governing document.

#### ***Organisational structure***

The Charity is overseen by its Trustees, of which at any one time there must be a minimum of three and a maximum of twelve.

The Trustees, on behalf of the Charity, have appointed employees to run the day to day activities. There is an Operations Manager who oversees the day to day administration of the Charity, with the remainder of the staff working directly with the Charity's beneficiaries as youth workers, mentors and tutors.

#### **Financial instruments**

##### ***Objectives and policies***

The trustees are of the opinion that the charity's activities do not expose it to significant financial risks. The charity does not use derivative financial instruments to manage risks or for speculative purposes.

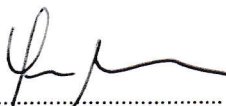
##### ***Credit risk***

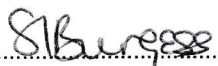
The charity's principal financial assets is cash at bank. The credit risk on these liquid funds is limited because the counterparties are banks with high credit-ratings.

##### ***Liquidity risk***

In order to ensure that sufficient funds are available for ongoing operations and future developments, the charity maintains sufficient funds in a deposit bank account.

The annual report was approved by the trustees of the charity on 30 April 2021 and signed on its behalf by:

  
.....  
Dr Y.T. McIntyre Bhatti  
Trustee

  
.....  
Ms S.J. Burgess  
Trustee

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Statement of Trustees' Responsibilities**

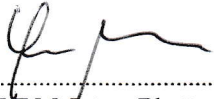
The trustees (who are also the directors of AIMCommunity Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

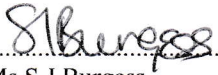
Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 30 April 2021 and signed on its behalf by:

  
.....  
Dr Y T McIntyre Bhatti  
Trustee

  
.....  
Ms S J Burgess  
Trustee



## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Independent Examiner's Report to the trustees of AIMCommunity Limited**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 8 to 20.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of AIMCommunity Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of AIMCommunity Limited 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of AIMCommunity Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Mrs S A Harney  
Chartered Certified Accountants and Registered Auditors  
Association of Chartered Certified Accountants

21 Market Place  
Blandford Forum  
Dorset  
DT11 7AF

30 April 2021

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Statement of Financial Activities for the Period from 8 August 2019 to 31 August 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2020<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 3    | 56,910                     | 3,500                    | 60,410             |
| Charitable activities              | 4    | 91,462                     | -                        | 91,462             |
| Investment income                  | 5    | 1                          | -                        | 1                  |
| Total income                       |      | 148,373                    | 3,500                    | 151,873            |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              | 6    | (117,878)                  | (3,500)                  | (121,378)          |
| Total expenditure                  |      | (117,878)                  | (3,500)                  | (121,378)          |
| Net income                         |      | 30,495                     | -                        | 30,495             |
| Net movement in funds              |      | 30,495                     | -                        | 30,495             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds carried forward        | 19   | 30,495                     | -                        | 30,495             |

All of the charity's activities derive from continuing operations during the above period.

The notes on pages 10 to 20 form an integral part of these financial statements.

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**(Registration number: 12146728)  
Balance Sheet as at 31 August 2020**

|                                                       | <b>Note</b> | <b>2020<br/>£</b> |
|-------------------------------------------------------|-------------|-------------------|
| <b>Fixed assets</b>                                   |             |                   |
| Tangible assets                                       | 14          | 340               |
| <b>Current assets</b>                                 |             |                   |
| Debtors                                               | 15          | 71                |
| Cash at bank and in hand                              | 16          | <u>91,314</u>     |
|                                                       |             | 91,385            |
| <b>Creditors: Amounts falling due within one year</b> | 17          | <u>(61,230)</u>   |
| <b>Net current assets</b>                             |             | <u>30,155</u>     |
| <b>Net assets</b>                                     |             | <u>30,495</u>     |
| <b>Funds of the charity:</b>                          |             |                   |
| <b>Unrestricted income funds</b>                      |             |                   |
| Unrestricted funds                                    |             | <u>30,495</u>     |
| <b>Total funds</b>                                    | 19          | <u>30,495</u>     |

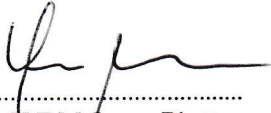
For the financial period ending 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

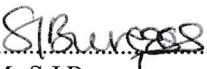
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 30 April 2021 and signed on their behalf by:

  
.....  
Dr Y T McIntyre Bhatti  
Trustee

  
.....  
Ms S J Burgess  
Trustee

The notes on pages 10 to 20 form an integral part of these financial statements.

## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Period from 8 August 2019 to 31 August 2020**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

AIMCentral  
East Howe Youth Centre  
Kinson Road  
Bournemouth  
Dorset  
BH10 5HD

These financial statements were authorised for issue by the trustees on 30 April 2021.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

AIMCommunity Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

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



## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Period from 8 August 2019 to 31 August 2020**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Gifts in kind***

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. All resources expended are inclusive of irrecoverable VAT.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.



## **AIMCommunity Limited**

### **known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

#### **Notes to the Financial Statements for the Period from 8 August 2019 to 31 August 2020**

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, staff costs by the time spent and other costs by their usage.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, management and trustees's meetings and reimbursed expenses.

##### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Tangible fixed assets**

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b>  | <b>Depreciation method and rate</b> |
|---------------------|-------------------------------------|
| Plant and machinery | 25% reducing balance                |
| Office equipment    | 25% reducing balance                |

##### **Trade debtors**

Trade debtors are amounts due from our income providers to support our normal charitable activities. These debtors are recognised at the transaction value. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

### Notes to the Financial Statements for the Period from 8 August 2019 to 31 August 2020

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### Financial instruments

Financial assets and liabilities are recognised when the charity becomes a party to the contractual provisions of an instrument, and are classified according to the substance of the contractual arrangements entered into.

#### Recognition and measurement

All financial assets and liabilities are measured at transaction price (including transaction costs). They are derecognised when the contractual rights or obligations expire or are settled.

### 3 Income from donations and legacies

|                                              | Unrestricted funds |               | Restricted funds | Total funds   |
|----------------------------------------------|--------------------|---------------|------------------|---------------|
|                                              | Designated         | General       |                  |               |
|                                              | £                  | £             | £                | £             |
| Donations and legacies;                      |                    |               |                  |               |
| Donations from individuals                   | -                  | 1,025         | -                | 1,025         |
| Grants, including capital grants;            |                    |               |                  |               |
| Government grants                            | -                  | 9,715         | -                | 9,715         |
| Grants from other charities                  | 18,733             | 27,145        | 3,500            | 49,378        |
| Gifts in kind                                | -                  | 292           | -                | 292           |
|                                              | <u>18,733</u>      | <u>38,177</u> | <u>3,500</u>     | <u>60,410</u> |
| <b>Total for period ended 31 August 2020</b> | <b>18,733</b>      | <b>38,177</b> | <b>3,500</b>     | <b>60,410</b> |

Grants from other charitable foundations include £30,644 transferred from Frontier Youth Trust as part of an asset transfer agreement dated 31 December 2019.

Gifts in kind relate to fixed assets transferred at net book value from Frontier Youth Trust to AIMCommunity Limited, for use by the charity, as part of an asset transfer agreement dated 31 December 2019.

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Period from 8 August 2019 to 31 August 2020

### 4 Income from charitable activities

|                                              | Unrestricted funds<br>General<br>£ | Total funds<br>£ |
|----------------------------------------------|------------------------------------|------------------|
| Mentoring, skills and learning               | 91,462                             | 91,462           |
| <b>Total for period ended 31 August 2020</b> | <b>91,462</b>                      | <b>91,462</b>    |

### 5 Investment income

|                                              | Unrestricted funds<br>General<br>£ | Total funds<br>£ |
|----------------------------------------------|------------------------------------|------------------|
| Interest receivable and similar income;      |                                    |                  |
| Interest receivable on bank deposits         | 1                                  | 1                |
| <b>Total for period ended 31 August 2020</b> | <b>1</b>                           | <b>1</b>         |

### 6 Expenditure on charitable activities

|                                | Note | Unrestricted funds<br>Designated<br>£ | Unrestricted funds<br>General<br>£ | Restricted funds<br>£ | Total<br>2020<br>£ |
|--------------------------------|------|---------------------------------------|------------------------------------|-----------------------|--------------------|
| Mentoring, skills and learning |      | -                                     | 12,313                             | -                     | 12,313             |
| Staff costs                    |      | 18,733                                | 73,865                             | 3,500                 | 96,098             |
| Allocated support costs        | 7    | -                                     | 1,498                              | -                     | 1,498              |
| Governance costs               | 7    | -                                     | 11,469                             | -                     | 11,469             |
|                                |      | <u>18,733</u>                         | <u>99,145</u>                      | <u>3,500</u>          | <u>121,378</u>     |

# AIMCommunity Limited

known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring

## Notes to the Financial Statements for the Period from 8 August 2019 to 31 August 2020

### 7 Analysis of governance and support costs

#### Support costs allocated to charitable activities

|                                | Finance costs<br>£ | Administration<br>costs<br>£ | Other support<br>costs<br>£ | Total<br>funds<br>£ |
|--------------------------------|--------------------|------------------------------|-----------------------------|---------------------|
| Mentoring, skills and learning | 15                 | 1,409                        | 74                          | 1,498               |

| Governance costs                             | Unrestricted<br>funds<br>£ |
|----------------------------------------------|----------------------------|
| Staff costs                                  |                            |
| Wages and salaries                           | 7,098                      |
| Social security costs                        | 132                        |
| Pension costs                                | 15                         |
| Audit fees                                   |                            |
| Other fees paid to auditors                  | 3,000                      |
| Independent examiner fees                    |                            |
| Examination of the financial statements      | 1,200                      |
| Legal fees                                   | 13                         |
| Other governance costs                       | 11                         |
| <b>Total for period ended 31 August 2020</b> | <b>11,469</b>              |

### 8 Government grants

Job Retention Scheme Grant

The amount of grants recognised in the financial statements was £9,715.

### 9 Net incoming/outgoing resources

Net incoming/outgoing resources for the period include:

|                              | 2020<br>£ |
|------------------------------|-----------|
| Depreciation of fixed assets | 113       |



## **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

### **Notes to the Financial Statements for the Period from 8 August 2019 to 31 August 2020**

#### **10 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. Further no trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### **11 Staff costs**

The aggregate payroll costs were as follows:

|                                            | <b>2020</b><br><b>£</b> |
|--------------------------------------------|-------------------------|
| <b>Staff costs during the period were:</b> |                         |
| Wages and salaries                         | 96,732                  |
| Social security costs                      | 4,760                   |
| Pension costs                              | <u>1,851</u>            |
|                                            | <u><u>103,343</u></u>   |

The monthly average number of persons (including senior management team) employed by the charity during the period expressed as full time equivalents was as follows:

|                            | <b>2020</b><br><b>No</b> |
|----------------------------|--------------------------|
| Tutors and student support | 10                       |
| Operations manager         | <u>1</u>                 |
|                            | <u><u>11</u></u>         |

5 of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the period totalled £1,852.

No employee received emoluments of more than £60,000 during the period.

#### **12 Independent examiner's remuneration**

|                                         | <b>2020</b><br><b>£</b> |
|-----------------------------------------|-------------------------|
| Examination of the financial statements | <u><u>1,200</u></u>     |

#### **13 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

**Notes to the Financial Statements for the Period from 8 August 2019 to 31 August 2020**

**14 Tangible fixed assets**

|                       | <b>Furniture and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|------------------------------------------|--------------------|
| <b>Cost</b>           |                                          |                    |
| Additions             | <u>453</u>                               | <u>453</u>         |
| At 31 August 2020     | <u>453</u>                               | <u>453</u>         |
| <b>Depreciation</b>   |                                          |                    |
| Charge for the year   | <u>113</u>                               | <u>113</u>         |
| At 31 August 2020     | <u>113</u>                               | <u>113</u>         |
| <b>Net book value</b> |                                          |                    |
| At 31 August 2020     | <u><u>340</u></u>                        | <u><u>340</u></u>  |

**15 Debtors**

|               | <b>2020<br/>£</b> |
|---------------|-------------------|
| Other debtors | <u><u>71</u></u>  |

**16 Cash and cash equivalents**

|              | <b>2020<br/>£</b>    |
|--------------|----------------------|
| Cash on hand | 10                   |
| Cash at bank | <u>91,304</u>        |
|              | <u><u>91,314</u></u> |

**17 Creditors: amounts falling due within one year**

|                                    | <b>2020<br/>£</b>    |
|------------------------------------|----------------------|
| Other taxation and social security | 5,419                |
| Other creditors                    | 292                  |
| Accruals                           | 4,200                |
| Deferred income                    | <u>51,319</u>        |
|                                    | <u><u>61,230</u></u> |

# AIMCommunity Limited

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## Notes to the Financial Statements for the Period from 8 August 2019 to 31 August 2020

|                                  |               |
|----------------------------------|---------------|
|                                  | 2020<br>£     |
| Resources deferred in the period | <u>51,319</u> |

Deferred income relates to the following:

Contractual payments from local authorities received in advance of the period to which they relate, totalling £15,157;

Grants donated by charitable foundations designated to provide services in the year to 31 August 2021, totalling £25,697;

Grants donated by charitable foundations restricted to fund specific projects that remained to be undertaken at the year end, totalling £10,465.

### 18 Pension and other schemes

#### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £1,852 .

### 19 Funds

|                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2020<br>£ |
|---------------------------------|----------------------------|----------------------------|-----------------------------------|
| <b>Unrestricted funds</b>       |                            |                            |                                   |
| General                         | 129,640                    | (99,145)                   | 30,495                            |
| Designated                      | <u>18,733</u>              | <u>(18,733)</u>            | -                                 |
| <b>Total unrestricted funds</b> | 148,373                    | (117,878)                  | 30,495                            |
| <b>Restricted funds</b>         | <u>3,500</u>               | <u>(3,500)</u>             | -                                 |
| <b>Total funds</b>              | <u>151,873</u>             | <u>(121,378)</u>           | <u>30,495</u>                     |

## AIMCommunity Limited

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### Notes to the Financial Statements for the Period from 8 August 2019 to 31 August 2020

|                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ |
|---------------------------------|----------------------------|----------------------------|
| <b>Unrestricted funds</b>       |                            |                            |
| <i>Designated</i>               |                            |                            |
| Talbot Village Trust            | 6,667                      | (6,667)                    |
| The Valentine Charitable Trust  | 9,666                      | (9,666)                    |
| National Lottery Community Fund | 2,400                      | (2,400)                    |
|                                 | <u>18,733</u>              | <u>(18,733)</u>            |
| <b>Restricted funds</b>         |                            |                            |
| Frontier Youth Trust            | <u>3,500</u>               | <u>(3,500)</u>             |
| <b>Total funds</b>              | <u><u>22,233</u></u>       | <u><u>(22,233)</u></u>     |

The specific purposes for which the funds are to be applied are as follows:

#### Designated funds

The Talbot Village Trust Covid-19 Support Fund has been granted to establish an emergency contact for students, to be able to provide each young person with regular support via telephone or other technology and create learning and support resources whilst our main programmes cannot be delivered in person.

The Valentine Charitable Trust grant has been awarded as continued support toward the costs of a Student Support Worker who plays a key role across AIMCommunity's programme of activities.

The National Lottery Community Funding has been granted to provide support through technology for young people with complex needs during the Covid-19 crisis. This will ensure that beneficiaries have regular contact and learning resources while programmes of activity cannot be delivered in person.

#### Restricted funds

Frontier Youth Trust is a movement of pioneering youth workers and projects. Until 31 December 2019 one of its projects had been AIMCommunity at which point all assets relating thereto were transferred to the newly formed charity AIMCommunity Limited to continue with its creative arts and mentoring programmes. Of the total funds transferred £13,465 had been restricted by the benefactor, with £3,500 utilised in the year and £9,965 deferred to the next accounting period.



# **AIMCommunity Limited**

**known as Aim Arts Academy, Creative Me Mentoring and Starfish Mentoring**

## **Notes to the Financial Statements for the Period from 8 August 2019 to 31 August 2020**

### **20 Analysis of net assets between funds**

|                       | <b>Unrestricted funds</b> |                   | <b>Restricted funds</b> | <b>Total funds at 31 August 2020</b> |
|-----------------------|---------------------------|-------------------|-------------------------|--------------------------------------|
|                       | <b>General</b>            | <b>Designated</b> |                         |                                      |
|                       | <b>£</b>                  | <b>£</b>          | <b>£</b>                | <b>£</b>                             |
| Tangible fixed assets | 340                       | -                 | -                       | 340                                  |
| Current assets        | 55,223                    | 3,333             | 10,465                  | 69,021                               |
| Current liabilities   | <u>(25,068)</u>           | <u>(3,333)</u>    | <u>(10,465)</u>         | <u>(38,866)</u>                      |
| Total net assets      | <u>30,495</u>             | <u>-</u>          | <u>-</u>                | <u>30,495</u>                        |

### **21 Related party transactions**

There were no related party transactions in the period.