

AIM

England & Wales · Charity number 1190930

Details

Other names THE AIM PROJECT

Status Registered

Legal form CIO

Registered 2020-08-19

Register [View on the Charity Commission register](#)

Contact

Address Po Box 778
Stockport
SK4 9QQ

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Activities

Objects: TO ADVANCE THE EDUCATION OF PROFESSIONAL PERSONS, PRIMARILY IN THE UK, BUT ALSO INTERNATIONALLY, WHO ARE ASSESSING AND WORKING WITH CHILDREN AND YOUNG PEOPLE WHO SEXUALLY ABUSE AND THEIR FAMILIES, BY THE PROVISION OF ADVICE, INFORMATION AND TRAINING, TO SUPPORT THE PROFESSIONAL PERSONS IN DEVELOPING THE CHILD OR YOUNG PERSON'S PERSONAL RESPONSIBILITIES AND IMPROVED FAMILY RELATIONSHIPS, TO REDUCE OR ELIMINATE THE RISKS THEY POSE TO OTHERS.

Activities: To advance the education of professionals, in the UK and internationally, who are assessing and working with children and young people with harmful sexual behaviours and with their families, through the provision of models, guidance, training and consultancy.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- Australia
- Estonia
- France
- Ireland
- New Zealand
- Northern Ireland
- Norway
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£627,649	£509,545	£735,668	3
2024-03-31	£608,519	£530,769	£617,564	3
2023-03-31	£662,260	£506,041	£539,814	3
2022-03-31	£594,847	£471,350	£383,595	1
2021-03-30	£429,355	£169,257	-	-

Trustees

Name	Role	Appointed
Julie Postlethwaite	Chair	
Dr Sanjit Saraw		2026-01-01
Dr Taljinder Basra		2024-04-04
Lisa Shaw		2025-01-06
Robin Jordan		2019-07-17
Samuel Kenneth Leicester		2024-05-13

AIM

England & Wales - Charity number 1190930

Accounts

THE AIM PROJECT
REGISTERED CHARITY NUMBER 1190930

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Reference and Administrative Details

Trustees

Julie Postlethwaite (Chair)

Lisa Shaw (appointed 12 December 2024)

Robin Jordan

Rebecca Key

Samuel Leicester (appointed 21 June 2024)

Dr Taljinder Basra (appointed 21 June 2024)

Val Waite (resigned 21 November 2024)

Registered office

PO Box 778, 119 St James Rd

Stockport SK4 9QQ

Independent examiners

Shruti Soni FCCA FCIE

Director

Shruti Soni Limited

117A St. Johns Hill, Sevenoaks, TN13 3PE

Bankers

National Westminster Bank, Ashton Branch

Email

admin@aimproject.org.uk

Website

www.aimproject.org.uk

The AIM Project (AIM) – Trustees' Report

The Trustees present their report and financial statements of the charity for the year ended 31st March 2025.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

The AIM Project is a registered Charity initially established as an unincorporated organisation by a Deed of Trust on 18th March 2003. It was changed to a Charitable Incorporated Organisation (CIO) on the 19th August 2020. The Trustees' Board manages the Governance of the Charity and the Director of AIM manages the operational aspects of the Charity and reports to the Trustees.

AIM's charitable objective is to advance the education of professionals primarily in the UK, but also internationally, by the provision of advice, information and training to support professionals who are assessing and working with children, young people who sexually abuse and their families, in developing the child or young person's personal responsibilities and improved family relationships, to reduce or eliminate the risks they pose to others.

Trustee Recruitment, Induction and Training

The existing Board of Trustees identify potential Trustees who have the appropriate skills and knowledge to assist AIM in its work. Potential new Trustees meet with those involved with AIM and are then invited to join the Board of Trustees. There is no time limit attached to being a Trustee.

There is a comprehensive introduction to the work of AIM for new Trustees. Relevant training courses and seminars are circulated to Trustees.

Public benefit

The Trustees have had regard to the Charity Commission advice on public benefit.

Board of Trustees

Julie Postlethwaite (Chair)	Youth Offending and Children's Services, Wigan (retired)
Lisa Shaw	Designated Safeguarding Lead, Bridgelea Pupil Referral Unit, Founder and Manager of the Children and HSB service, Manchester (appointed 12.12.2024)
Robin Jordan	Psychologist, Northern Ireland
Rebecca Key	Children's Social Care, Stockport
Samuel Leicester	Therapist, Apple Orchard, part of the Polaris Community, Surrey (appointed 21.06.2024)
Dr Taljinder Basra	Consultant Clinical and Forensic Psychologist, Black Country Health Care, NHS Foundation Trust (appointed 21.06.2024)
Val Waite	Chief Officer, Learning Inclusion, Children and Families. Leeds City Council (appointed 09.12.2022, resigned 21.11.2024)

In June 2024 we were delighted to welcome two new members to the Trustees' Board, Samuel Leicester and Dr Taljinder Basra, both of whom bring extensive experience in direct working with young people from their therapeutic and clinical and forensic psychology backgrounds.

In November 2024, Val Waite left our Trustees' Board due to her retirement from work, and we would like to thank her for her valuable contribution to the work of AIM. In December 2024, Lisa Shaw joined us as our new Education representative. Lisa is an experienced Education Manager, Designated Safeguarding Lead and the founder and manager of a successful service re children and HSB, which won an award at the Children and Young People's Awards.

None of the Trustees, nor their spouses or families are involved with or own any businesses which would create a conflict of interest with regard to their role as Trustee for AIM.

Objectives and Activities

To advance the education of professionals primarily in the UK, but also internationally, by the provision of advice, information and training to support the professionals who are assessing and working with children, young people who sexually abuse and their families, in developing the child or young person's personal responsibilities and improved family relationships, to reduce or eliminate the risks they pose to others.

Achievements and Performance

Current 3-year Business Plan from 2024 – 2027

NB: Trustees agreed business plans would run on a calendar year rather than a financial year, so dates have changed to Jan to December. Therefore, this report covers the business plan for Year One 2024 and part of Year Two 2025.

This 3-year period involves embedding the good practice previously developed and building on this through the provision of additional resources and skills-based training and consultation. Also to use both internal and external research on our models and guidance to evaluate their impact on practice and effective outcomes for children and young people. We will also look to digitalise and integrate our resources

Focus of Year One – January 2024 – December 2024

Evaluation

- AIM3 and AIM U12s models were evaluated (Hackett & Leonard, 2025) which indicates they are making a difference both to practitioners but also to better engagement with children, young people and their families.
- Quarterly reports set up for internal quality assurance of our practice

Training and Guidance

- Over 3500 practitioners trained across the UK and internationally
- New training for District Judges, Magistrates Courts
- AIM resources translated into French, Estonian, Bulgarian, Norwegian and Spanish
- New Practice Notes created, both they and AIM Checklists (Carson, 2023) were made available for free on our website

Development

- Digital transformation – digitalizing and integrating our resources to make them more accessible to practitioners.

Focus of Year Two – Quarter One: January 2025 to March 2025

Evaluation

- Quarterly reports have provided an evidence base for both the quantity and quality of our training and resources.

Development

- Within this quarter the focus has been on the development of new resources on Autism, Learning Disabilities and Technology Sexual Behaviours. As part of the digital transformation project, they are being integrated with AIM3

Risks policy

The Trustees consider the risks that the charity is exposed to on a six-monthly basis. This year a significant amount of money has been committed with regard to digitalization of our resources, which is in its early stages of development and the development of new Practice Guides. The Trustees' decision was based on having sufficient resources to support AIM for a 6-month period, the strength of our income generation in the final half of the previous financial period and the strong demand for our training online and face to face going forward, therefore the risks would be limited.

Financial review

For the year ended 31 March 2025, the Project had total income of £627,649 (2024: £608,519) and total expenditure of £509,545 (2024: £530,769), all of which were unrestricted. Its net incoming resources for this period were £118,104 (2024: £77,750). This resulted in unrestricted reserves of £735,668 (2024: £617,564) at the year end. The Trustees consider that the Project is in a satisfactory financial position.

Policy on holding funds in reserve

The Trustees have carried out a review and agreed that the Project should in general hold a sum equivalent to six months expenditure which is estimated to be £250,000 to cover the ongoing costs and cash-flow requirements of running the Project. At the year end this target was met.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the

UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to independent examiner

Each person who was a Trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

This report was approved by the board on 13th June 2025 and signed by its order.



Julie Postlethwaite
Chair of Trustees

Independent Examiner's Report to the Trustees of The AIM Project

I report on the financial statements of the charity for the year ended 31 March 2025 as set out on pages 9 to 18.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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.

Shruti Soni

Shruti Soni FCCA FCIE

Date: 01/10/2025

Shruti Soni Ltd ● Chartered Certified Accountants
117a St. John's Hill, Sevenoaks TN13 3PE

The AIM Project

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

				2025			2024
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Charitable activities							
Book Sales		100,147	–	100,147	93,727	–	93,727
Checklists		–	–	–	(1,570)	–	(1,570)
Consultations		3,935	–	3,935	4,430	–	4,430
Training		521,805	–	521,805	510,455	–	510,455
Other Charitable Income		1,762	–	1,762	1,477	–	1,477
Total income		627,649	–	627,649	608,519	–	608,519
Expenditure on:							
Charitable activities		509,545	–	509,545	530,769	–	530,769
Total expenditure	2	509,545	–	509,545	530,769	–	530,769
Net income / (expenditure) for the year		118,104	–	118,104	77,750	–	77,750
Transfers between funds		–	–	–	–	–	–
Net movement in funds		118,104	–	118,104	77,750	–	77,750
Reconciliation of funds:							
Total funds brought forward		617,564	–	617,564	539,814	–	539,814
Total funds carried forward	14	735,668	–	735,668	617,564	–	617,564

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

The AIM Project
Balance sheet
As at 31 March 2025

	Note	£	2025 £	£	2024 £
Fixed assets:					
Fixed assets	8		<u>16,258</u>		<u>108</u>
			16,258		108
Current assets:					
Stock	9	33,285		44,578	
Debtors	10	39,412		45,117	
Cash at bank and in hand		<u>758,837</u>		<u>655,327</u>	
		831,534		745,022	
Liabilities:					
Creditors: amounts falling due within one year	11	<u>112,124</u>		<u>127,566</u>	
Net current assets / (liabilities)			<u>719,410</u>		<u>617,456</u>
Total assets less current liabilities			<u>735,668</u>		<u>617,564</u>
Total net assets / (liabilities)	13		<u><u>735,668</u></u>		<u><u>617,564</u></u>
The funds of the charity:	14				
Unrestricted income funds:					
General funds		<u>735,668</u>		<u>617,564</u>	
Total unrestricted funds			<u>735,668</u>		<u>617,564</u>
Total charity funds			<u><u>735,668</u></u>		<u><u>617,564</u></u>

These financial statements were approved by the Trustees on 13th June 2025 and signed on their behalf by



Julie Postlethwaite – Chair of Trustees

The AIM Project
Statement of cash flows

For the year ended 31 March 2025

	Note	2025 £	£	2024 £	£
Cash flows from operating activities	15				
Net cash provided by / (used in) operating activities			119,710		88,132
Cash flows from investing activities:					
Purchase of fixed assets		(16,200)		(150)	
Net cash provided by / (used in) investing activities			(16,200)		(150)
Change in cash and cash equivalents in the year			103,510		87,982
Cash and cash equivalents at the beginning of the year			655,327		567,345
Cash and cash equivalents at the end of the year	16		758,837		655,327

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgements that the charitable company has made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

f) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of provision of space and services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies (continued)

g) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Training	85%
● Book sales	15%

h) Fixed assets

Items of equipment costing over £100 are capitalised. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Fixtures and Equipment	over 3 years
● Digital assets	Under development

i) Website development expenditure

Website development costs are treated as expenses in the year in which they were incurred.

j) Stocks

Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks. Donated items of stock, held for distribution or resale, are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction.

At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Nonmonetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

l) Pensions

Employer contributions to employees defined contribution pension schemes are charged to Statement of Financial Activities during the year.

For the year ended 31 March 2025

2 Analysis of expenditure

	Book sales £	Training £	Support costs £	2025 Total £	2024 Total £
Staff costs (Note 4)	10,979	62,216	52,108	125,303	133,308
Accountancy fees	–	–	3,045	3,045	3,055
AIM organised courses	–	58,992	–	58,992	97,349
Associate trainers fees	–	194,330	–	194,330	176,244
Bank charges	–	–	1,617	1,617	2,062
Consultancy – advice and support	–	9,600	–	9,600	7,200
Consultancy – IT services	–	–	12,243	12,243	8,420
Consultancy – training and development	–	1,915	–	1,915	–
Depreciation	–	–	50	50	287
Development costs for books and training	–	2,055	–	2,055	1,980
Insurance	–	–	1,095	1,095	994
Marketing	–	–	3,278	3,278	2,696
NSPCC TA HSB costs	–	–	–	–	5,209
Other charitable expenses	–	–	215	215	697
Other legal and professional fees	–	–	308	308	1,828
Printing, postage and stationery	–	–	1,236	1,236	1,107
Production of books	55,965	–	–	55,965	67,376
Software	–	–	264	264	136
Subscriptions	–	–	943	943	1,019
Telephone	–	–	427	427	394
Travel and subsistence	–	35,927	737	36,664	19,408
Total expenditure on charitable activities	66,944	365,035	77,566	509,545	530,769
Support costs	11,635	65,931	(77,566)	–	–
Total expenditure 2025	78,579	430,966	–	509,545	530,769
Total expenditure 2024	92,103	438,666	–	530,769	

Support costs are costs incurred to facilitate charitable activities of the charity. Support costs include governance costs of £4,140 (2024:£4,049)

For the year ended 31 March 2025

3 Net incoming resources for the year

This is stated after charging / crediting:

	2025 £	2024 £
Independent examiners' remuneration:		
Independent examination	1,650	550
Other accountancy services	–	2,505
	<u> </u>	<u> </u>

4

Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	92,023	102,566
Social security costs	3,933	5,388
Employer's contribution to defined contribution pension schemes	29,347	25,354
	<u>125,303</u>	<u>133,308</u>

No employee earned more than £60,000 during the year (2024: nil).

The total employee benefits excluding pension contributions of the key management personnel were £42,109.

5 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025 No.	2024 No.
Charitable activities	1.0	1.0
Administration – support	2.0	2.0
	<u>3.0</u>	<u>3.0</u>

6 Related party transactions

No trustees received any remuneration or any other payments for any services provided to the charity (2023: nil). Three trustees were reimbursed a total of £267 for travel and accommodation expenses incurred during their office as trustee during the year (2024: nil). No donation have been received from trustees whether of restricted or general purposes (2024: nil).

7 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

For the year ended 31 March 2025

8 Fixed assets

	Digital Assets	Fixtures & Equipment £	Total £
Cost or valuation			
At the start of the year	–	1,137	1,137
Additions in year	16,200	–	16,200
At the end of the year	16,200	1,137	17,337
Depreciation			
At the start of the year	–	1,029	1,029
Charge for the year	–	50	50
At the end of the year	–	1,079	1,079
Net book value			
At the end of the year	16,200	58	16,258
At the start of the year	–	108	108

All of the above assets are used for charitable purposes.

9 Stock

	2025 £	2024 £
Books	33,285	44,578
	33,285	44,578

10 Debtors

	2025 £	2024 £
Trade debtors	35,774	39,592
Prepayments	3,638	5,475
Accrued income	–	50
	39,412	45,117

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	303	13,565
Other creditors	–	222
Taxation and social security	842	–
Accruals	1,680	6,722
Deferred income	109,299	107,057
	112,124	127,566

For the year ended 31 March 2025

12 Deferred income

Deferred income is based on service delivery of projects and comprises training, book sales, consultations and checklists

	2025 £	2024 £
Balance at the beginning of the year	107,057	136,376
Amount released to income in the year	(107,057)	(136,376)
Amount deferred in the year	109,299	107,057
	<u>109,299</u>	<u>107,057</u>
Balance at the end of the year	<u>109,299</u>	<u>107,057</u>

13 Analysis of net assets between funds at the end of year

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	16,258	–	–	16,258
Net current assets	719,410	–	–	719,410
	<u>735,668</u>	<u>–</u>	<u>–</u>	<u>735,668</u>
Net assets at the end of the year	<u>735,668</u>	<u>–</u>	<u>–</u>	<u>735,668</u>

Analysis of net assets between funds at the start of year

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	108	–	–	108
Net current assets	617,456	–	–	617,456
	<u>617,564</u>	<u>–</u>	<u>–</u>	<u>617,564</u>
Net assets at the end of the year	<u>617,564</u>	<u>–</u>	<u>–</u>	<u>617,564</u>

14 Movements in funds

During the year	1-Apr-24 £	Income & gains £	Expenditure & losses £	Transfers £	31-Mar-25 £
Unrestricted funds:					
<u>General funds</u>	<u>617,564</u>	<u>627,649</u>	<u>(509,545)</u>	<u>–</u>	<u>735,668</u>
Total unrestricted funds	<u>617,564</u>	<u>627,649</u>	<u>(509,545)</u>	<u>–</u>	<u>735,668</u>
Total funds	<u>617,564</u>	<u>627,649</u>	<u>(509,545)</u>	<u>–</u>	<u>735,668</u>
During previous year	1-Apr-23 £	Income & gains £	Expenditure & losses £	Transfers £	31-Mar-24 £
Unrestricted funds					
<u>General funds</u>	<u>539,814</u>	<u>608,519</u>	<u>(530,769)</u>	<u>–</u>	<u>617,564</u>
Total unrestricted funds	<u>539,814</u>	<u>608,519</u>	<u>(530,769)</u>	<u>–</u>	<u>617,564</u>
Total funds	<u>539,814</u>	<u>608,519</u>	<u>(530,769)</u>	<u>–</u>	<u>617,564</u>

For the year ended 31 March 2025

15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	118,104	77,750
Depreciation charges	50	287
(Increase)/decrease in stocks	11,293	(22,388)
(Increase)/decrease in debtors	5,705	57,798
Increase/(decrease) in creditors	(15,442)	(25,315)
Net cash provided by / (used in) operating activities	119,710	88,132

16 Analysis of cash and cash equivalents

	At 1 April 2024 £	Cash flows £	Other changes £	At 31 March 2025 £
Cash in hand	655,327	103,510	–	758,837
Total cash and cash equivalents	655,327	103,510	–	758,837

AIM

England & Wales - Charity number 1190930

Accounts

Registered charity number
1190930



The AIM Project
(A Charitable Incorporated Organisation)
Trustees' Report and Financial Statements

31 March 2024

The AIM Project
Report and accounts
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The AIM Project

Reference and Administrative Details

Trustees

Julie Postlethwaite (Chair) – Youth Offending and Children's Services, Wigan (retired)
Rebecca Key, Director of Children's Social Care, Stockport
Robin Jordan, Psychologist, Northern Ireland
Val Waite, Chief Officer, Learning Inclusion, Children and Families. Leeds City Council
Dr Taljinder Basra (appointed 4 April 2024)
Samuel Kenneth Leicester (appointed 13 May 2024)

Independent examiners

S.E.A Accountancy Limited
Shaw House
1 Shaw Street
Ashton-under-Lyne
OL6 6QJ

Bankers

National Westminster Bank, Ashton Branch

Registered office

PO Box 778
119 St James Rd
Stockport
SK4 9QQ

Email

admin@aimproject.org.uk

Website

www.aimproject.org.uk

Registered charity number

1190930

The AIM Project**Registered number:** 1190930**Trustees' Report**

The Trustees present their report and financial statements of the charity for the year ended 31 March 2024.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

To advance the education of professionals primarily in the UK, but also internationally, by the provision of advice, information and training to support the professionals who are assessing and working with children, young people who sexually abuse and their families, in developing the child or young person's personal responsibilities and improved family relationships, to reduce or eliminate the risks they pose to others.

Achievements and performance**Previous 3-year Business Plan from 2021 – 2024**

The aim of the previous 3 Year period was to consolidate our previous development work and to focus on supporting the development of practice both nationally and internationally. We were successful in our aim with AIM's training and resources being increasingly used in a wide range of countries and extensively throughout the UK.

Current 3-year Business Plan from 2024 – 2027

NB: Trustees agreed business plans would run on a calendar year rather than a financial year, so dates have changed to Jan to December.

This 3-year period involves embedding the good practice previously developed and building on this through the provision of additional resources and skills-based training and consultation. Also to use both internal and external research on our models and guidance to evaluate their impact on practice and effective outcomes for children and young people. We will also look to digitalise our resources.

Focus of Year One – Jan 2024 – March 2024

During this time period, we have had our AIM3 and AIM U12s models evaluated which indicates they are making a difference both to practitioners but also to better engagement with children, young people and their families. We are also beginning discussions on digital transformation of our service delivery.

Risks policy

The Trustees consider the risks that the charity is exposed to on a six-monthly basis. This year a significant investment had been made with regard to setting up e-commerce on the website. The Trustees' decision was based on having sufficient resources to support AIM for a 6-month period, the strength of our income generation in the final half of the previous financial period and the strong demand for our training online and face to face going forward, therefore the risks would be limited.

Public benefit

The Trustees have had regard to the Charity Commission advice on public benefit.

The AIM Project

Registered number: 1190930

Trustees' Report

Financial review

The Project had net incoming resources of £77,750 (2023: £156,219) and had reserves of £617,564 (2023: £539,814), all of which were unrestricted.

The Trustees consider that the Project is in a satisfactory financial position.

Policy on holding funds in reserve

The Trustees have carried out a review and agreed that the Project should in general hold a sum equivalent to six months expenditure in the general fund to cover the ongoing costs and cash-flow requirements of running the Project. At the year end this target was met.

Structure, governance and management

The AIM Project is a registered Charity initially established as an unincorporated organisation by a Deed of Trust on 18th March 2003. It was changed to a Charitable Incorporated Organisation (CIO) on the 19th August 2020 with the following charitable objective:

To advance the education of professionals primarily in the UK, but also internationally, by the provision of advice, information and training to support the professionals who are assessing and working with children, young people who sexually abuse and their families, in developing the child or young person's personal responsibilities and improved family relationships, to reduce or eliminate the risks they pose to others.

Trustee Recruitment

The existing Board of Trustees identify potential Trustees who have the appropriate skills and knowledge to assist AIM in its work. Potential new Trustees meet with those involved with AIM and are then invited to join the Board of Trustees. There is no time limit attached to being a Trustee.

Trustee Induction & Training

There is a comprehensive introduction to the work of AIM for new Trustees. Relevant training courses and seminars are circulated to Trustees.

Trustees

The following persons served as Trustees during the year:

Julie Postlethwaite (Chair) – Youth Offending and Children's Services, Wigan (retired)

Rebecca Key, Director of Children's Social Care, Stockport

Robin Jordan, Psychologist, Northern Ireland

Val Waite, Chief Officer, Learning Inclusion, Children and Families. Leeds City Council

Dr Taljinder Basra (appointed 4 April 2024)

Samuel Kenneth Leicester (appointed 13 May 2024)

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The AIM Project**Registered number:**

1190930

Trustees' Report

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to independent examiner

Each person who was a Trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

This report was approved by the board on 21 June 2024 and signed by its order.



Julie Postlethwaite
21 June 2024
Trustee

The AIM Project
Independent examiner's report
to the members of The AIM Project

I report on the unaudited financial statements of The AIM Project for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the accounts of the charity are not required to be audited for this year 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 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.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records, comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephanie Stevens

for and on behalf of
S.E.A Accountancy Limited
Independent examiner
21 June 2024

Shaw House
1 Shaw Street
Ashton-under-Lyne
Lancashire
OL6 6QJ

The AIM Project
Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31 March 2024

	Notes	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Charitable activities	4	608,519	-	608,519	662,260
Total income		608,519	-	608,519	662,260
Expenditure on:					
Charitable activities	5	530,769	-	530,769	506,041
Total expenditure		530,769	-	530,769	506,041
Net income		77,750	-	77,750	156,219
Net movement in funds		77,750	-	77,750	156,219
Total funds brought forward	17	539,814	-	539,814	383,595
Total funds carried forward		617,564	-	617,564	539,814

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

The AIM Project
Comparative Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2023

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations and legacies	-	-	-	-
Charitable activities	662,260	-	662,260	594,847
Investments	-	-	-	-
Total income	662,260	-	662,260	594,847
Expenditure on:				
Charitable activities	506,041	-	506,041	471,350
Total expenditure	506,041	-	506,041	471,350
Net income	156,219	-	156,219	123,497
Net movement in funds	156,219	-	156,219	123,497
Total funds brought forward	383,595	-	383,595	260,098
Total funds carried forward	539,814	-	539,814	383,595

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

The AIM Project
Statement of Financial Position
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	108	245
Current assets			
Stocks	11	44,578	22,190
Debtors	12	45,117	102,915
Cash at bank and in hand		655,327	567,345
		<u>745,022</u>	<u>692,450</u>
Creditors: amounts falling due within one year	13	<u>(127,566)</u>	<u>(152,881)</u>
Net current assets		617,456	539,569
Net assets		<u>617,564</u>	<u>539,814</u>
Funds			
Unrestricted funds			
General funds	17	617,564	539,814
Total funds		<u>617,564</u>	<u>539,814</u>

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The trustees have acknowledged on the balance sheet as at 31 March 2024 their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

Julie Postlethwaite
Trustee

Approved by the board on 21 June 2024

The AIM Project
Statement of Cash Flows
for the year ended 31 March 2024

	Notes	2024 £	2023 £
Operating activities			
Surplus for the financial year		77,750	156,219
Adjustments for:			
Depreciation	10	287	358
(Increase)/decrease in stocks	11	(22,388)	20,178
Decrease in debtors	12	57,798	10,366
Decrease in creditors	13	(25,315)	(19,426)
		<u>88,132</u>	<u>167,695</u>
Cash generated by operating activities		<u>88,132</u>	<u>167,695</u>
Investing activities			
Payments to acquire tangible fixed assets	10	(150)	-
Cash used in investing activities		<u>(150)</u>	<u>-</u>
Net cash generated			
Cash generated by operating activities		88,132	167,695
Cash used in investing activities		(150)	-
Net cash generated		<u>87,982</u>	<u>167,695</u>
Cash and cash equivalents at 1 April 2023		<u>567,345</u>	<u>399,650</u>
Cash and cash equivalents at 31 March 2024		<u>655,327</u>	<u>567,345</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>655,327</u>	<u>567,345</u>

**The AIM Project
Notes to the Accounts
for the year ended 31 March 2024**

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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

The charity 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 note(s).

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition is met.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

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

Website development expenditure

Website development costs are treated as expenses in the year in which they were incurred.

Allocation and apportionment of costs

Activities have been split between 'Training' and 'Books'. Costs have been directly allocated where possible. Core costs are apportioned based on income levels.

Fund accounting

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

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

**The AIM Project
Notes to the Accounts
for the year ended 31 March 2024**

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Individual items over £100 are treated as capital for the purposes of these accounts. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures and equipment	over 3 years
------------------------	--------------

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction.

At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Costs are apportioned in line with the activity that the employee is assigned to. Pension costs are only allocated to restricted funds if this is stipulated in the grant agreement.

Legal status of the charity

The charity is a Charitable Incorporated Organisation.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The AIM Project
Notes to the Accounts
for the year ended 31 March 2024

3	Net income/ (expenditure)		2024	2023
			£	£
	Net income/(expenditure) is stated after charging/(crediting):			
	Depreciation of owned fixed assets		287	358
	Independent examiners' remuneration for independent examination services		550	500
	Other accountancy services		2,505	1,912
	Carrying amount of stock sold		44,578	22,190
4	Charitable activities	Unrestricted	Restricted	Total 2024
		£	£	2023
				£
	Book sales	93,727	-	93,727
	Checklists	(1,570)	-	(1,570)
	Consultations	4,430	-	4,430
	Other charitable income	1,477	-	1,477
	Training	510,455	-	510,455
		608,519	-	608,519
				115,052
				2,480
				3,055
				1,302
				540,371
				662,260
5	Charitable activities costs	Unrestricted	Restricted	2024
		£	£	£
				2023
				£
	Accountancy fees	3,055	-	3,055
	AIM organised courses	97,349	-	97,349
	Associate trainers fees	176,244	-	176,244
	Bad debts	-	-	-
	Bank charges	2,062	-	2,062
	Consultancy - advice and support	7,200	-	7,200
	Consultancy - IT services	8,420	-	8,420
	Consultancy - training and development	-	-	-
	Depreciation	287	-	287
	Development costs for books and training	1,980	-	1,980
	Employers national insurance	5,388	-	5,388
	Insurance	994	-	994
	Marketing	2,696	-	2,696
	NSPCC TA HSB costs	5,209	-	5,209
	Other charitable expenses	697	-	697
	Other legal and professional fees	1,828	-	1,828
	Pension	25,354	-	25,354
	Printing, postage and stationery	1,107	-	1,107
	Production of books	67,376	-	67,376
	Software	136	-	136
	Subscriptions	1,019	-	1,019
	Telephone	394	-	394
	Travel and subsistence	19,408	-	19,408
	Wages and salaries	102,566	-	102,566
		530,769	-	530,769
				2,412
				51,258
				223,871
				-
				1,241
				7,852
				8,173
				22,917
				358
				1,390
				2,776
				1,380
				540
				10,000
				140
				2,384
				4,955
				1,587
				53,072
				248
				5,027
				336
				27,234
				76,890
				506,041
6	Charitable activities costs - by activity	Direct costs	Support costs	Total 2024
		£	(see note 7)	Total 2023
			£	£
	Training	371,564	65,582	437,146
	Book sales	80,532	11,571	92,103
		452,096	77,153	529,249
				441,092
				64,949
				506,041

The AIM Project
Notes to the Accounts
for the year ended 31 March 2024

7 Support costs	Premises costs	Admin costs (including admin staff)	Governance	Total 2024
	£	£	£	£
Training	-	62,140	3,442	65,582
Book sales	-	10,964	607	11,571
	-	73,104	4,049	77,153

8 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 (2023 : nil).

Trustees' expenses

No trustees' were paid expenses for the year ended 31 March 2024 (2023 : nil).

9 Staff costs	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Wages and salaries	102,566	-	102,566	76,890
Social security costs	5,388	-	5,388	2,776
Other pension costs	25,354	-	25,354	4,955
	133,308	-	133,308	84,621

Average number of employees during the year

	Number	Number
Administration	2	2
Charitable activities	1	1
	3	3

No employees received emoluments in excess of £60,000.

10 Tangible fixed assets

	Fixtures and equipment At cost £
Cost or valuation	
At 1 April 2023	987
Additions	150
At 31 March 2024	1,137
Depreciation	
At 1 April 2023	742
Charge for the year	287
At 31 March 2024	1,029
Carrying amount	
At 31 March 2024	108
At 31 March 2023	245

11 Stocks	2024	2023
	£	£
Stock of books	44,578	22,190

The AIM Project
Notes to the Accounts
for the year ended 31 March 2024

12 Debtors	2024	2023
	£	£
Trade debtors	39,592	96,077
Prepayments	5,475	5,482
Accrued income	50	1,356
	<u>45,117</u>	<u>102,915</u>

13 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	13,565	11,885
Other creditors	222	200
Accruals	6,722	4,420
Deferred income	107,057	136,376
	<u>127,566</u>	<u>152,881</u>

14 Movement in deferred income

Income is deferred based on the service delivery of projects.

The movement in deferred income is below:

	2023	Released	Deferred	2024
	£	£	£	£
Training	116,958	(116,958)	98,698	98,698
Book sales	10,138	(10,138)	7,499	7,499
Consultations	2,080	(2,080)	860	860
Checklists	7,200	(7,200)	-	-
	<u>136,376</u>	<u>(136,376)</u>	<u>107,057</u>	<u>107,057</u>

15 Movement in deferred income - prior year	2022	Released	Deferred	2023
	£	£	£	£
Training	131,874	(131,874)	116,958	116,958
Book sales	4,856	(4,856)	10,138	10,138
Consultations	2,715	(2,715)	2,080	2,080
Checklists	12,000	(12,000)	7,200	7,200
	<u>151,445</u>	<u>(151,445)</u>	<u>136,376</u>	<u>136,376</u>

16 Analysis of net assets between funds	Unrestricted	Restricted	2024	2023
	£	£	£	£
Fixed assets	108	-	108	245
Current assets	745,022	-	745,022	692,450
Current liabilities	(127,566)	-	(127,566)	(152,881)
	<u>617,564</u>	<u>-</u>	<u>617,564</u>	<u>539,814</u>

The AIM Project
Notes to the Accounts
for the year ended 31 March 2024

17 Movement in total funds	At 1 April 2023 £	Net movement in funds £	Transfers between funds £	At 31 March 2024 £
Unrestricted funds				
General fund	539,814	77,750	-	617,564
Total unrestricted funds	539,814	77,750	-	617,564
Restricted funds				
Total funds	539,814	77,750	-	617,564

18 Purpose of funds

Unrestricted funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities. Subject to charity legislation, they are free from all restrictions on their use.

19 Net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
General fund	608,519	(530,769)	77,750
Total unrestricted funds	608,519	(530,769)	77,750
Total restricted funds	-	-	-
Total funds	608,519	(530,769)	77,750

20 Comparative movement in total funds	At 1 April 2022 £	Net movement in funds £	Transfers between funds £	At 31 March 2023 £
Unrestricted funds				
General fund	383,595	156,219	-	539,814
Total unrestricted funds	383,595	156,219	-	539,814
Restricted funds				
Total funds	383,595	156,219	-	539,814

21 Comparative net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
Unrestricted funds			
General fund	662,260	(506,041)	156,219
Total funds	662,260	(506,041)	156,219

22 Presentation currency

The financial statements are presented in Sterling.

The AIM Project
Notes to the Accounts
for the year ended 31 March 2024

23 Legal form of entity

The AIM Project is a Charitable Incorporated Organisation registered in England.

24 Principal place of operation

The address of the charity's principal place of operation is:

PO Box 778
119 St James Rd
Stockport
SK4 9QQ

The AIM Project
Detailed Statement of Financial Activities
for the year ended 31 March 2024
This schedule does not form part of the statutory accounts

	Unrestricted £	Restricted £	Total 2024 £	2023 Total £
INCOME AND ENDOWMENTS				
Charitable activities				
Book sales	93,727	-	93,727	115,052
Checklists	(1,570)	-	(1,570)	2,480
Consultations	4,430	-	4,430	3,055
Other charitable income	1,477	-	1,477	1,302
Training	510,455	-	510,455	540,371
	608,519	-	608,519	662,260
Total income	608,519	-	608,519	662,260
EXPENDITURE				
Charitable activities costs				
Accountancy fees	3,055	-	3,055	2,412
AIM organised courses	97,349	-	97,349	51,258
Associate trainers fees	176,244	-	176,244	223,871
Bad debts	-	-	-	-
Bank charges	2,062	-	2,062	1,241
Consultancy - advice and support	7,200	-	7,200	7,852
Consultancy - IT services	8,420	-	8,420	8,173
Consultancy - training and development	-	-	-	22,917
Depreciation	287	-	287	358
Development costs for books and training	1,980	-	1,980	1,390
Employers national insurance	5,388	-	5,388	2,776
Insurance	994	-	994	1,380
Marketing	2,696	-	2,696	540
NSPCC TA HSB costs	5,209	-	5,209	10,000
Other charitable expenses	697	-	697	140
Other legal and professional fees	1,828	-	1,828	2,384
Pension	25,354	-	25,354	4,955
Printing, postage and stationery	1,107	-	1,107	1,587
Production of books	67,376	-	67,376	53,072
Software	136	-	136	248
Subscriptions	1,019	-	1,019	5,027
Telephone	394	-	394	336
Travel and subsistence	19,408	-	19,408	27,234
Wages and salaries	102,566	-	102,566	76,890
	530,769	-	530,769	506,041
Total expenditure	530,769	-	530,769	506,041
Net income	77,750	-	77,750	156,219

AIM

England & Wales - Charity number 1190930

Accounts

Registered charity number
1190930



The AIM Project

The AIM Project
(A Charitable Incorporated Organisation)
Trustees' Report and Financial Statements

31 March 2023

**The AIM Project
Report and accounts
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The AIM Project

Reference and Administrative Details

Trustees

Julie Postlethwaite (Chair) – Youth Offending and Children's Services, Wigan (retired)
Rebecca Key, Director of Children's Social Care, Stockport
Vicki Clements, Education Safeguarding Officer, Knowsley (resigned 9 December 2022)
Robin Jordan, Psychologist, Northern Ireland
Val Waite, Chief Officer, Learning Inclusion, Children and Families. Leeds City Council (appointed 9 December 2022)

Independent examiners

S.E.A Accountancy Limited
Shaw House
1 Shaw Street
Ashton-under-Lyne
OL6 6QJ

Bankers

National Westminster Bank, Ashton Branch

Registered office

PO Box 778
119 St James Rd
Stockport
SK4 9QQ

Email

admin@aimproject.org.uk

Website

www.aimproject.org.uk

Registered charity number

1190930

The AIM Project**Registered number:**

1190930

Trustees' Report

The Trustees present their report and financial statements of the charity for the year ended 31 March 2023.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

To advance the education of professionals primarily in the UK, but also internationally, by the provision of advice, information and training to support the professionals who are assessing and working with children, young people who sexually abuse and their families, in developing the child or young person's personal responsibilities and improved family relationships, to reduce or eliminate the risks they pose to others.

Current 3-year Business Plan from 2021 - 2024

The focus of our current 3-Year plan running from January 2021 to December 2024 is on using both internal and external research on our models and guidance to evaluate their impact on practice and effective outcomes for children and young people.

We will embed the good practice developed over the last few years and build on this through the provision of additional resources and skills-based training and consultation. We intend to open up access to knowledge about HSB to a wider range of professionals who are also involved with children and young people with the provision of training relevant to their settings and addressing a key factor of the impact on staff of working in this field.

We will continue to market The AIM Project's training and resources to a wide range of professionals both nationally and internationally.

Year One January 2021 to December 2022

This was a period of consolidation after the impact of Covid and changes to the structure of the Charity including additional administrative support due to increased demands for our training and resources. We have seen growth in the demand for our courses nationally and internationally and have a strong international reputation which has meant we are in a better position financially than in previous years. We have reinvested money into an evaluation of our AIM models to quality assure that they are having an impact on practice.

Year Two January 2023 to March 2023

This part year continued with the trend towards growth in demand for our courses including the new reapproval courses which keep practitioners up to date with research and practice issues. Investment was made into additional requirements for our website such as e-commerce and discussions are ongoing about developing digital resources which will require further investment in the website and potentially a change to our fee structure. The Trustees are confident that we are in a strong enough financial position to move forward with this necessary new phase of development for the Charity.

Achievements and performance

Following a challenging three years, the AIM Project is experiencing more stability which is facilitating our growth and the ability to be able to support practitioners throughout the UK/Ireland and increasingly internationally. As a reflective organization we have commissioned an evaluation of our own practice to learn from it about things that may need to be changed but also to evidence the impact of our resources practice.

The AIM Project**Registered number:** 1190930**Trustees' Report**

We are now building on our strong foundations and beginning to look at nuances of practice to build onto our core models, for example, neurodiversity such as autism or learning disabilities. We continue to listen to practitioners' needs and to strive to provide resources and training which support them in this complex area of work.

Risks policy

The Trustees consider the risks that the charity is exposed to on a six-monthly basis. This year a significant investment had been made with regard to setting up e-commerce on the website. The Trustees' decision was based on having sufficient resources to support AIM for a 6-month period, the strength of our income generation in the final half of the previous financial period and the strong demand for our training online and face to face going forward, therefore the risks would be limited.

Public benefit

The Trustees have had regard to the Charity Commission advice on public benefit.

Financial review

The Project had net incoming resources of £156,219 (2022: £123,497) and had reserves of £539,814 (2022: £383,595), all of which were unrestricted.

The Trustees consider that the Project is in a satisfactory financial position.

Policy on holding funds in reserve

The Trustees have carried out a review and agreed that the Project should in general hold a sum equivalent to six months expenditure in the general fund to cover the ongoing costs and cash-flow requirements of running the Project. At the year end this target was met.

Structure, governance and management

The AIM Project is a registered Charity initially established as an unincorporated organisation by a Deed of Trust on 18th March 2003. It was changed to a Charitable Incorporated Organisation (CIO) on the 19th August 2020 with the following charitable objective:

To advance the education of professionals primarily in the UK, but also internationally, by the provision of advice, information and training to support the professionals who are assessing and working with children, young people who sexually abuse and their families, in developing the child or young person's personal responsibilities and improved family relationships, to reduce or eliminate the risks they pose to others.

Trustee Recruitment

The existing Board of Trustees identify potential Trustees who have the appropriate skills and knowledge to assist AIM in its work. Potential new Trustees meet with those involved with AIM and are then invited to join the Board of Trustees. There is no time limit attached to being a Trustee.

Trustee Induction & Training

There is a comprehensive introduction to the work of AIM for new Trustees. Relevant training courses and seminars are circulated to Trustees.

The AIM Project**Registered number:** 1190930**Trustees' Report****Trustees**

The following persons served as Trustees during the year:

Julie Postlethwaite (Chair) – Youth Offending and Children's Services, Wigan (retired)
Rebecca Key, Director of Children's Social Care, Stockport
Vicki Clements, Education Safeguarding Officer, Knowsley (resigned 9 December 2022)
Robin Jordan, Psychologist, Northern Ireland
Val Waite, Chief Officer, Learning Inclusion, Children and Families. Leeds City Council
(appointed 9 December 2022)

In December 2022, Vicki Clements resigned from her role as a Trustee due to wishing to deliver courses for the AIM Project which would have been a conflict of interest. We would like to thank Vicki for all her contributions as a Trustee and look forward to working with her in the future.

We are delighted to welcome Val Waite, who has extensive experience in Education and leading new developments particularly in Learning Inclusion, as we aim to ensure our work is more aware of neurodiversity.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to independent examiner

Each person who was a Trustee at the time this report was approved confirms that:

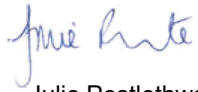
- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

The AIM Project

Registered number: 1190930

Trustees' Report

This report was approved by the board on 30 June 2023 and signed by its order.



Julie Postlethwaite
30 June 2023
Trustee

The AIM Project
Independent examiner's report
to the members of The AIM Project

I report on the unaudited financial statements of The AIM Project for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the accounts of the charity are not required to be audited for this year 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 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.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

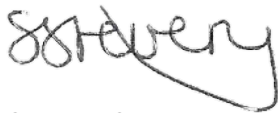
I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records, comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephanie Stevens

for and on behalf of
S.E.A Accountancy Limited
Independent examiner
30 June 2023

Shaw House
1 Shaw Street
Ashton-under-Lyne
Lancashire
OL6 6QJ

The AIM Project
Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31 March 2023

	Notes	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Charitable activities	4	662,260	-	662,260	594,847
Total income		662,260	-	662,260	594,847
Expenditure on:					
Charitable activities	5	506,041	-	506,041	471,350
Total expenditure		506,041	-	506,041	471,350
Net income		156,219	-	156,219	123,497
Net movement in funds		156,219	-	156,219	123,497
Total funds brought forward	17	383,595	-	383,595	260,098
Total funds carried forward		539,814	-	539,814	383,595

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

The AIM Project
Comparative Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the period ended 31 March 2022

	Unrestricted	Restricted	2022 Total	19 August 2020 to 31 March 2021 Total
	£	£	£	£
Donations and legacies	-	-	-	276,588
Charitable activities	594,847	-	594,847	152,635
Investments	-	-	-	132
Total income	594,847	-	594,847	429,355
Expenditure on:				
Charitable activities	471,350	-	471,350	169,257
Total expenditure	471,350	-	471,350	169,257
Net income	123,497	-	123,497	260,098
Net movement in funds	123,497	-	123,497	260,098
Total funds brought forward	260,098	-	260,098	-
Total funds carried forward	383,595	-	383,595	260,098

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

**The AIM Project
Statement of Financial Position
as at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	245	603
Current assets			
Stocks	11	22,190	42,368
Debtors	12	102,915	113,281
Cash at bank and in hand		567,345	399,650
		<u>692,450</u>	<u>555,299</u>
Creditors: amounts falling due within one year	13	<u>(152,881)</u>	<u>(172,307)</u>
Net current assets		539,569	382,992
Net assets		<u>539,814</u>	<u>383,595</u>
Funds			
Unrestricted funds			
General funds	17	539,814	383,595
Total funds		<u>539,814</u>	<u>383,595</u>

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The trustees have acknowledged on the balance sheet as at 31 March 2023 their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.



Julie Postlethwaite
Trustee

Approved by the board on 30 June 2023

The AIM Project
Statement of Cash Flows
for the year ended 31 March 2023

	Notes	2023 £	2022 £
Operating activities			
Surplus for the financial year		156,219	123,497
Adjustments for:			
Depreciation	10	358	358
Decrease in stocks	11	20,178	7,555
Decrease/(increase) in debtors	12	10,366	(45,646)
(Decrease)/increase in creditors	13	(19,426)	69,244
		<u>167,695</u>	<u>155,008</u>
Cash generated by operating activities		<u>167,695</u>	<u>155,008</u>
Investing activities			
Payments to acquire tangible fixed assets	10	-	(735)
Cash used in investing activities		<u>-</u>	<u>(735)</u>
Net cash generated			
Cash generated by operating activities		167,695	155,008
Cash used in investing activities		-	(735)
Net cash generated		<u>167,695</u>	<u>154,273</u>
Cash and cash equivalents at 1 April 2022		<u>399,650</u>	<u>245,377</u>
Cash and cash equivalents at 31 March 2023		<u>567,345</u>	<u>399,650</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>567,345</u>	<u>399,650</u>

**The AIM Project
Notes to the Accounts
for the year ended 31 March 2023**

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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

The charity 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 note(s).

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition is met.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

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

Website development expenditure

Website development costs are treated as expenses in the year in which they were incurred.

Allocation and apportionment of costs

Activities have been split between 'Training' and 'Books'. Costs have been directly allocated where possible. Core costs are apportioned based on income levels.

Fund accounting

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

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

**The AIM Project
Notes to the Accounts
for the year ended 31 March 2023**

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Individual items over £100 are treated as capital for the purposes of these accounts. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures and equipment	over 3 years
------------------------	--------------

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction.

At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Costs are apportioned in line with the activity that the employee is assigned to. Pension costs are only allocated to restricted funds if this is stipulated in the grant agreement.

Legal status of the charity

The charity is a Charitable Incorporated Organisation.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The AIM Project
Notes to the Accounts
for the year ended 31 March 2023

3	Net income/ (expenditure)			2023	2022
				£	£
	Net income/(expenditure) is stated after charging/(crediting):				
	Depreciation of owned fixed assets			358	358
	Independent examiners' remuneration for independent examination services			500	500
	Other accountancy services			1,912	2,103
	Carrying amount of stock sold			22,190	42,368
4	Charitable activities	Unrestricted	Restricted	Total 2023	2022
		£	£	£	£
	Book sales	115,052	-	115,052	147,001
	Checklists	2,480	-	2,480	725
	Consultations	3,055	-	3,055	1,880
	Other charitable income	1,302	-	1,302	750
	Training	540,371	-	540,371	444,491
		<u>662,260</u>	<u>-</u>	<u>662,260</u>	<u>594,847</u>
5	Charitable activities costs	Unrestricted	Restricted	2023	2022
		£	£	£	£
	Accountancy fees	2,412	-	2,412	2,603
	Admin Fees	-	-	-	11,514
	AIM organised courses	51,258	-	51,258	36,713
	Associate trainers fees	223,871	-	223,871	203,567
	Bad debts	-	-	-	77
	Bank charges	1,241	-	1,241	1,229
	Consultancy - advice and support	7,852	-	7,852	7,200
	Consultancy - IT services	8,173	-	8,173	573
	Consultancy - training and development	22,917	-	22,917	54,150
	Depreciation	358	-	358	358
	Development costs for books and training	1,390	-	1,390	4,700
	Employers national insurance	2,776	-	2,776	-
	Equipment expensed	-	-	-	190
	Insurance	1,380	-	1,380	999
	Marketing	540	-	540	440
	NSPCC TA HSB costs	10,000	-	10,000	17,726
	Other charitable expenses	140	-	140	580
	Other legal and professional fees	2,384	-	2,384	-
	Pension	4,955	-	4,955	356
	Printing, postage and stationery	1,587	-	1,587	1,656
	Production of books	53,072	-	53,072	97,107
	Software	248	-	248	132
	Subscriptions	5,027	-	5,027	3,931
	Telephone	336	-	336	261
	Travel and subsistence	27,234	-	27,234	1,448
	Wages and salaries	76,890	-	76,890	23,840
		<u>506,041</u>	<u>-</u>	<u>506,041</u>	<u>471,350</u>
6	Charitable activities costs - by activity	Direct costs	Support costs	Total 2023	Total 2022
		£	(see note 7)	£	£
	Training	385,517	55,575	441,092	356,777
	Book sales	52,752	12,197	64,949	114,573
		<u>438,269</u>	<u>67,772</u>	<u>506,041</u>	<u>471,350</u>

The AIM Project
Notes to the Accounts
for the year ended 31 March 2023

7 Support costs	Premises costs	Admin costs (including admin staff)	Governance	Total 2023
	£	£	£	£
Training	-	51,642	3,933	55,575
Book sales	-	11,334	863	12,197
	<u>-</u>	<u>62,976</u>	<u>4,796</u>	<u>67,772</u>

8 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 (2022 : nil).

Trustees' expenses

No trustees' were paid expenses for the year ended 31 March 2023 (2022 : nil).

9 Staff costs	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Wages and salaries	76,890	-	76,890	23,840
Social security costs	2,776	-	2,776	-
Other pension costs	4,955	-	4,955	356
	<u>84,621</u>	<u>-</u>	<u>84,621</u>	<u>24,196</u>

Average number of employees during the year

	Number	Number
Administration	2	1
Charitable activities	1	-
	<u>3</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

10 Tangible fixed assets

	Fixtures and equipment At cost £
Cost or valuation	
At 1 April 2022	1,074
Disposals	(87)
At 31 March 2023	<u>987</u>
Depreciation	
At 1 April 2022	471
Charge for the year	358
On disposals	(87)
At 31 March 2023	<u>742</u>
Carrying amount	
At 31 March 2023	<u>245</u>
At 31 March 2022	<u>603</u>

11 Stocks	2023 £	2022 £
Stock of books	<u>22,190</u>	<u>42,368</u>

The AIM Project
Notes to the Accounts
for the year ended 31 March 2023

12 Debtors	2023	2022
	£	£
Trade debtors	96,077	107,809
Prepayments	5,482	5,472
Accrued income	1,356	-
	<u>102,915</u>	<u>113,281</u>

13 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	11,885	1,622
Other creditors	200	139
Accruals	4,420	19,101
Deferred income	136,376	151,445
	<u>152,881</u>	<u>172,307</u>

14 Movement in deferred income

Income is deferred based on the service delivery of projects.

The movement in deferred income is below:

	2022	Released	Deferred	2023
	£	£	£	£
Training	131,874	(131,874)	116,958	116,958
Book sales	4,856	(4,856)	10,138	10,138
Consultations	2,715	(2,715)	2,080	2,080
Checklists	12,000	(12,000)	7,200	7,200
	<u>151,445</u>	<u>(151,445)</u>	<u>136,376</u>	<u>136,376</u>

15 Movement in deferred income - prior year	2021	Released	Deferred	2022
	£	£	£	£
Training	89,096	(89,096)	131,874	131,874
Book sales	7,482	(7,482)	4,856	4,856
Consultations	-	-	2,715	2,715
Checklists	-	-	12,000	12,000
	<u>96,578</u>	<u>(96,578)</u>	<u>151,445</u>	<u>151,445</u>

16 Analysis of net assets between funds	Unrestricted	Restricted	2023	2022
	£	£	£	£
Fixed assets	245	-	245	603
Current assets	692,450	-	692,450	555,299
Current liabilities	(152,881)	-	(152,881)	(172,307)
	<u>539,814</u>	<u>-</u>	<u>539,814</u>	<u>383,595</u>

The AIM Project
Notes to the Accounts
for the year ended 31 March 2023

17 Movement in total funds	At 1 April 2022 £	Net movement in funds £	Transfers between funds £	At 31 March 2023 £
Unrestricted funds				
General fund	383,595	156,219	-	539,814
Total unrestricted funds	383,595	156,219	-	539,814
Restricted funds				
Total funds	383,595	156,219	-	539,814

18 Purpose of funds

Unrestricted funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities. Subject to charity legislation, they are free from all restrictions on their use.

19 Net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
General fund	662,260	(506,041)	156,219
Total unrestricted funds	662,260	(506,041)	156,219
Total restricted funds	-	-	-
Total funds	662,260	(506,041)	156,219

20 Comparative movement in total funds	At 1 April 2021 £	Net movement in funds £	Transfers between funds £	At 31 March 2022 £
Unrestricted funds				
General fund	260,098	123,497	-	383,595
Total unrestricted funds	260,098	123,497	-	383,595
Restricted funds				
Total funds	260,098	123,497	-	383,595

21 Comparative net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
Unrestricted funds			
General fund	594,847	(471,350)	123,497
Total funds	594,847	(471,350)	123,497

22 Presentation currency

The financial statements are presented in Sterling.

The AIM Project
Notes to the Accounts
for the year ended 31 March 2023

23 Legal form of entity

The AIM Project is a Charitable Incorporated Organisation registered in England.

24 Principal place of operation

The address of the charity's principal place of operation is:

PO Box 778
119 St James Rd
Stockport
SK4 9QQ

The AIM Project
Detailed Statement of Financial Activities
for the year ended 31 March 2023
This schedule does not form part of the statutory accounts

	Unrestricted £	Restricted £	Total 2023 £	2022 Total £
INCOME AND ENDOWMENTS				
Charitable activities				
Book sales	115,052	-	115,052	147,001
Checklists	2,480	-	2,480	725
Consultations	3,055	-	3,055	1,880
Other charitable income	1,302	-	1,302	750
Training	540,371	-	540,371	444,491
	662,260	-	662,260	594,847
Total income	662,260	-	662,260	594,847
EXPENDITURE				
Charitable activities costs				
Accountancy fees	2,412	-	2,412	2,603
Admin Fees	-	-	-	11,514
AIM organised courses	51,258	-	51,258	36,713
Associate trainers fees	223,871	-	223,871	203,567
Bad debts	-	-	-	77
Bank charges	1,241	-	1,241	1,229
Consultancy - advice and support	7,852	-	7,852	7,200
Consultancy - IT services	8,173	-	8,173	573
Consultancy - training and development	22,917	-	22,917	54,150
Depreciation	358	-	358	358
Development costs for books and training	1,390	-	1,390	4,700
Employers national insurance	2,776	-	2,776	-
Equipment expensed	-	-	-	190
Insurance	1,380	-	1,380	999
Marketing	540	-	540	440
NSPCC TA HSB costs	10,000	-	10,000	17,726
Other charitable expenses	140	-	140	580
Other legal and professional fees	2,384	-	2,384	-
Pension	4,955	-	4,955	356
Printing, postage and stationery	1,587	-	1,587	1,656
Production of books	53,072	-	53,072	97,107
Software	248	-	248	132
Subscriptions	5,027	-	5,027	3,931
Telephone	336	-	336	261
Travel and subsistence	27,234	-	27,234	1,448
Wages and salaries	76,890	-	76,890	23,840
	506,041	-	506,041	471,350
Total expenditure	506,041	-	506,041	471,350
Net income	156,219	-	156,219	123,497

AIM

England & Wales - Charity number 1190930

Accounts

Registered charity number
1190930



The AIM Project

The AIM Project
(A Charitable Incorporated Organisation)
Trustees' Report and Financial Statements

31 March 2022

The AIM Project
Report and accounts
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The AIM Project
Reference and Administrative Details

Trustees

Julie Postlethwaite
Rebecca Key
Vicky Clements
Robin Jordan

Independent examiners

S.E.A Accountancy Limited
Shaw House
1 Shaw Street
Ashton-under-Lyne
OL6 6QJ

Registered office

PO Box 778
119 St James Rd
Stockport
SK4 9QQ

Registered charity number

1190930

The AIM Project (AIM) Trustees' Report

The Trustees present their report and financial statements of the charity for the year ended 31st March 2022.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

The AIM Project is a registered Charity initially established as an unincorporated organisation by a Deed of Trust on 18th March 2003. It was changed to a Charitable Incorporated Organisation (CIO) on the 19th August 2020 with the following charitable objective:

To advance the education of professionals primarily in the UK, but also internationally, by the provision of advice, information and training to support the professionals who are assessing and working with children, young people who sexually abuse and their families, in developing the child or young person's personal responsibilities and improved family relationships, to reduce or eliminate the risks they pose to others.

Trustee Recruitment

The existing Board of Trustees identify potential Trustees who have the appropriate skills and knowledge to assist AIM in its work. Potential new Trustees meet with those involved with AIM and are then invited to join the Board of Trustees. There is no time limit attached to being a Trustee.

Trustee Induction & Training

There is a comprehensive introduction to the work of AIM for new Trustees. Relevant training courses and seminars are circulated to Trustees.

Advisors

Bankers: National Westminster Bank, Ashton Branch

Independent Examiner: Stephanie Stevens, S.E.A Accountancy Limited, 1 Shaw Street,
Ashton-Under-Lyne, OL6 6QJ

Principal Address

PO Box 778, Stockport SK4 9QQ

e-mail: admin@aimproject.org.uk

website: www.aimproject.org.uk

Board of Trustees

Julie Postlethwaite (Chair) – Youth Offending and Children’s Services, Wigan

Robin Jordan, Psychologist, Northern Ireland

Vicki Clements, Education Safeguarding Officer, Knowsley

Rebecca Key, Children’s Social Care, Stockport

Objectives and Activities

To advance the education of professionals primarily in the UK, but also internationally, by the provision of advice, information and training to support the professionals who are assessing and working with children, young people who sexually abuse and their families, in developing the child or young person’s personal responsibilities and improved family relationships, to reduce or eliminate the risks they pose to others.

Current 3-year Business Plan from 2021 - 2024

Having completed our previous three-year business plan from April 2018 to March 2021 successfully, establishing The AIM Project as a CIO and as an employer; renewing and developing our training and resources and weathering the impact of Covid, the focus of our current 3-Year plan running from April 2021 to March 2024 is on using both internal and external research on our models and guidance to evaluate their impact on practice and effective outcomes for children and young people. We will embed the good practice developed over the last few years and build on this through the provision of additional resources and skills-based training and consultation. We intend to open up access to knowledge about HSB to a wider range of professionals who are also involved with children and young people with the provision of training relevant to their settings and addressing a key factor of the impact on staff of working in this field. We will continue to market The AIM Project’s training and resources to a wide range of professionals both nationally and internationally.

Year One April 2021 to March 2022

After having 3 years of disruption to our earning potential through our development work and the impact of Covid, along with the pressure of significant financial outlay for the development work, including for the new website, this financial year saw an improvement to our financial position. The significant effort put into developing the online service to keep the Charity going through Covid, had the effect of not only continuing our work in the UK/Ireland but also opening up new opportunities for AIM internationally specifically in Australia, America, Denmark, Spain and Estonia, while continuing to develop partnerships with colleagues in Norway and New Zealand.

These factors of completing the significant changes to our resources and training and the ability to train online, meant that we were able to conserve our finances, enabling AIM to weather the Covid storm, without having to access our reserves and subsequently to begin to benefit from access to new markets. We have seen the demand for our courses nationally and internationally increase significantly from the previous financial years leading to a return to a more stable financial position than in previous years and a return to making a profit.

Due to the increased administrative workload and the positive state of the Charity's finances, the Trustees approved the employment of an additional part time administrator this year. This commitment from the Trustees to create this post is a positive indicator that we anticipate our current demand levels are likely to continue and potentially grow.

Achievements and Performance

The last three years have been challenging for us as an organisation, with significant transformation to our structure, training and resources and providing training and consultation online. As previously reflected these challenges have strengthened us as a Charity and brought new opportunities for us as well. Involvement with different countries and cultures has helped us to reflect on our own practice and to add further depth and nuance to our resources.

The importance we have placed on quality assurance of our training and resources, with the inclusion of the competency tests for AIM3 and AIM Under 12s has been embraced nationally after some initial concerns from practitioners. Internationally it has been a significant factor in countries like Estonia choosing the AIM models. Continuing our drive for quality assurance we are now embarked on research to evaluate the impact of our Models and Guidance on practice and effective outcomes for children and young people and are delighted to have Professor Simon Hackett join us as our Academic Advisor.

Our website has created a strong online presence, with good feedback from practitioners. Our aim is to develop this further with a range of resources for parents, professionals and young people on different aspects of HSB.

Risks policy

The Trustees consider the risks that the charity is exposed to on a six-monthly basis. This year a significant investment had been made with regard to the creation of an additional part time administrator post. The Trustees' decision was based on having sufficient resources to support AIM for a 6-month period, the strength of our income generation in the final half of the previous financial period and the strong demand for our training online and face to face going forward, therefore the risks would be limited.

Public benefit

The Trustees have had regard to the Charity Commission advice on public benefit.

Financial review

The Project had net incoming resources of £123,497 (2021: £260,098) and had reserves of £383,595 (2021: £260,098), all of which were unrestricted.

The Trustees consider that the Project is in a satisfactory financial position.

Policy on holding funds in reserve

The Trustees have carried out a review and agreed that the Project should in general hold a sum equivalent to six months expenditure in the general fund to cover the ongoing costs and cash-flow requirements of running the Project. At the year end this target was met.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). Under charity 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to independent examiners

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all steps that he ought to have taken as a director in order to make himself aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Approved by the Trustees on 22nd June 2022



Julie Postlethwaite – Chair of the board of Trustees

The AIM Project
Independent examiner's report
to the members of The AIM Project

I report on the unaudited financial statements of The AIM Project for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the accounts of the charity are not required to be audited for this year 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 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.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records, comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephanie Stevens

for and on behalf of
S.E.A Accountancy Limited
Independent examiner
22 June 2022

Shaw House
1 Shaw Street
Ashton-under-Lyne
Lancashire
OL6 6QJ

The AIM Project
Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31 March 2022

					19 August 2020 to 31 March
	Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations and legacies	4	-	-	-	276,588
Charitable activities	5	594,847	-	594,847	152,635
Investments	6	-	-	-	132
Total income		594,847	-	594,847	429,355
Expenditure on:					
Charitable activities	7	471,350	-	471,350	169,257
Total expenditure		471,350	-	471,350	169,257
Net income		123,497	-	123,497	260,098
Net movement in funds		123,497	-	123,497	260,098
Total funds brought forward	19	260,098	-	260,098	-
Total funds carried forward		383,595	-	383,595	260,098

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

The AIM Project
Comparative Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the period ended 31 March 2021

			19 August 2020 to 31 March	
	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Donations and legacies	276,588	-	276,588	-
Charitable activities	152,635	-	152,635	-
Investments	132	-	132	-
Total income	429,355	-	429,355	-
Expenditure on:				
Charitable activities	169,257	-	169,257	-
Total expenditure	169,257	-	169,257	-
Net income	260,098	-	260,098	-
Net movement in funds	260,098	-	260,098	-
Total funds brought forward	-	-	-	-
Total funds carried forward	260,098	-	260,098	-

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

**The AIM Project
Statement of Financial Position
as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	12	603	226
Current assets			
Stocks	13	42,368	49,923
Debtors	14	113,281	67,635
Cash at bank and in hand		399,650	245,377
		<u>555,299</u>	<u>362,935</u>
Creditors: amounts falling due within one year	15	<u>(172,307)</u>	<u>(103,063)</u>
Net current assets		382,992	259,872
Net assets		<u>383,595</u>	<u>260,098</u>
Funds			
Unrestricted funds			
General funds	19	383,595	260,098
Total funds		<u>383,595</u>	<u>260,098</u>

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The trustees have acknowledged on the balance sheet as at 31 March 2022 their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

Julie Postlethwaite
Trustee



Approved by the board on 22 June 2022

The AIM Project
Statement of Cash Flows
for the year ended 31 March 2022

	Notes	2022 £	2021 £
Operating activities			
Surplus for the financial year		123,497	260,098
Adjustments for:			
Interest receivable	6	-	(132)
Depreciation	12	358	113
Decrease/(increase) in stocks	13	7,555	(49,923)
Increase in debtors	14	(45,646)	(67,635)
Increase in creditors	15	69,244	103,063
		<u>155,008</u>	<u>245,584</u>
Cash generated by operating activities		<u>155,008</u>	<u>245,584</u>
Investing activities			
Payments to acquire tangible fixed assets	12	(735)	(339)
Interest receivable	6	-	132
		<u>(735)</u>	<u>(207)</u>
Cash used in investing activities		<u>(735)</u>	<u>(207)</u>
Net cash generated			
Cash generated by operating activities		155,008	245,584
Cash used in investing activities		(735)	(207)
		<u>154,273</u>	<u>245,377</u>
Net cash generated		<u>154,273</u>	<u>245,377</u>
Cash and cash equivalents at 1 April 2021		245,377	-
Cash and cash equivalents at 31 March 2022		<u>399,650</u>	<u>245,377</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>399,650</u>	<u>245,377</u>

**The AIM Project
Notes to the Accounts
for the year ended 31 March 2022**

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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

The charity 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 note(s).

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition is met.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

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

Allocation and apportionment of costs

Activities have been split between 'Training' and 'Books'. Costs have been directly allocated where possible. Core costs are apportioned 75% training and 25% books, based on income levels.

Fund accounting

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

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

The AIM Project
Notes to the Accounts
for the year ended 31 March 2022

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Individual items over £100 are treated as capital for the purposes of these accounts. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures and equipment over 3 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction.

At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Costs are apportioned in line with the activity that the employee is assigned to. Pension costs are only allocated to restricted funds if this is stipulated in the grant agreement.

Legal status of the charity

The charity is a Charitable Incorporated Organisation.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Net income/ (expenditure)	2022	2021
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned fixed assets	358	113
Independent examiners' remuneration for independent examination services	500	500
Other accountancy services	2,103	1,000
Carrying amount of stock sold	<u>42,368</u>	<u>49,923</u>

The AIM Project
Notes to the Accounts
for the year ended 31 March 2022

4 Donations and legacies	Unrestricted £	Restricted £	Total 2022 £	2021 £
Donations	-	-	-	276,588
	-	-	-	276,588

During the previous period, the Charity established a Charitable Incorporated Organisation (CIO). The previous unincorporated Charity donated £276,588 to the new CIO.

5 Charitable activities	Unrestricted £	Restricted £	Total 2022 £	2021 £
Book sales	147,001	-	147,001	50,868
Checklists	725	-	725	-
Consultations	1,880	-	1,880	-
Other charitable income	750	-	750	395
Training	444,491	-	444,491	101,372
	594,847	-	594,847	152,635

6 Investments	Unrestricted £	Restricted £	2022 £	2021 £
Interest receivable	-	-	-	132
	-	-	-	132

7 Charitable activities costs	Unrestricted £	Restricted £	2022 £	2021 £
Accountancy fees	2,603	-	2,603	1,500
Admin Fees	11,514	-	11,514	8,958
AIM organised courses	36,713	-	36,713	8,046
Associate trainers fees	203,567	-	203,567	81,235
Bad debts	77	-	77	-
Bank charges	1,229	-	1,229	126
Consultancy - advice and support	7,200	-	7,200	-
Consultancy - IT services	573	-	573	115
Consultancy - training and development	54,150	-	54,150	20,980
Depreciation	358	-	358	113
Development costs for books and training	4,700	-	4,700	9,400
Equipment expensed	190	-	190	-
Insurance	999	-	999	-
Marketing	440	-	440	6
NSPCC TA HSB costs	17,726	-	17,726	-
Other charitable expenses	227	-	227	555
Other expenses	353	-	353	43
Pension	356	-	356	-
Printing, postage and stationery	1,656	-	1,656	1,849
Production of books	97,107	-	97,107	35,774
Software	132	-	132	-
Subscriptions	3,931	-	3,931	-
Telephone	261	-	261	57
Training courses development costs	-	-	-	500
Travel and subsistence	1,448	-	1,448	-
Wages and salaries	23,840	-	23,840	-
	471,350	-	471,350	169,257

The AIM Project
Notes to the Accounts
for the year ended 31 March 2022

8	Charitable activities costs - by activity	Direct costs	Support costs (see note 9)	Total 2022	Total 2021
		£	£	£	£
	Training	302,226	54,551	356,777	120,754
	Book sales	107,120	7,453	114,573	48,503
		<u>409,346</u>	<u>62,004</u>	<u>471,350</u>	<u>169,257</u>

9	Support costs	Premises costs	Admin costs (including admin staff)	Governance	Total 2022
		£	£	£	£
	Training	-	52,599	1,952	54,551
	Book sales	-	6,802	651	7,453
		<u>-</u>	<u>59,401</u>	<u>2,603</u>	<u>62,004</u>

10 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 (2021 : nil).

Trustees' expenses

No trustees' were paid expenses for the year ended 31 March 2022 (2021 : nil).

11	Staff costs	Unrestricted	Restricted	Total 2022	Total 2021
		£	£	£	£
	Wages and salaries	23,840	-	23,840	-
	Other pension costs	356	-	356	-
		<u>24,196</u>	<u>-</u>	<u>24,196</u>	<u>-</u>

Average number of employees during the year

	Number	Number
Administration	1	-
	<u>1</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

12 Tangible fixed assets

	Fixtures and equipment At cost £
Cost or valuation	
At 1 April 2021	339
Additions	735
At 31 March 2022	<u>1,074</u>
Depreciation	
At 1 April 2021	113
Charge for the year	358
At 31 March 2022	<u>471</u>
Carrying amount	
At 31 March 2022	<u>603</u>
At 31 March 2021	<u>226</u>

The AIM Project
Notes to the Accounts
for the year ended 31 March 2022

13 Stocks	2022	2021
	£	£
Stock of books	42,368	49,923

14 Debtors	2022	2021
	£	£
Trade debtors	107,809	67,635
Prepayments	5,472	-
	113,281	67,635

15 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	1,622	460
Other creditors	139	-
Accruals	19,101	6,025
Deferred income	151,445	96,578
	172,307	103,063

16 Movement in deferred income

Income is deferred based on the service delivery of projects.

The movement in deferred income is below:

	2021	Released	Deferred	2022
	£	£	£	£
Training	89,096	(89,096)	131,874	131,874
Book sales	7,482	(7,482)	4,856	4,856
Consultations	-	-	2,715	2,715
Checklists	-	-	12,000	12,000
	96,578	(96,578)	151,445	151,445

17 Movement in deferred income - prior year	2020	Released	Deferred	2021
	£	£	£	£
Training	-	-	89,096	89,096
Book sales	-	-	7,482	7,482
	-	-	96,578	96,578

18 Analysis of net assets between funds	Unrestricted	Restricted	2022	2021
	£	£	£	£
Fixed assets	603	-	603	226
Current assets	555,299	-	555,299	362,935
Current liabilities	(172,307)	-	(172,307)	(103,063)
	383,595	-	383,595	260,098

The AIM Project
Notes to the Accounts
for the year ended 31 March 2022

19 Movement in total funds	At 1 April 2021 £	Net movement in funds £	Transfers between funds £	At 31 March 2022 £
Unrestricted funds				
General fund	260,098	123,497	-	383,595
Total unrestricted funds	260,098	123,497	-	383,595
Restricted funds				
Total funds	260,098	123,497	-	383,595

20 Purpose of funds

Unrestricted funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities. Subject to charity legislation, they are free from all restrictions on their use.

21 Net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
General fund	594,847	(471,350)	123,497
Total unrestricted funds	594,847	(471,350)	123,497
Total restricted funds	-	-	-
Total funds	594,847	(471,350)	123,497

22 Comparative movement in total funds	At 19 August 2020 £	Net movement in funds £	Transfers between funds £	At 31 March 2021 £
Unrestricted funds				
General fund	-	260,098	-	260,098
Total unrestricted funds	-	260,098	-	260,098
Restricted funds				
Total funds	-	260,098	-	260,098

23 Comparative net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
Unrestricted funds			
General fund	429,355	(169,257)	260,098
Total funds	429,355	(169,257)	260,098

24 Related party transactions

On 19 August 2020, the Trustees registered the charity as a Charitable Incorporated Organisation (CIO), charity number 1190930. On 8th January 2021, all assets were transferred to the CIO by way of a charitable donation of £276,588.

**The AIM Project
Notes to the Accounts
for the year ended 31 March 2022**

25 Presentation currency

The financial statements are presented in Sterling.

26 Legal form of entity

The AIM Project is a Charitable Incorporated Organisation registered in England.

27 Principal place of operation

The address of the charity's principal place of operation is:

PO Box 778
119 St James Rd
Stockport
SK4 9QQ

The AIM Project
Detailed Statement of Financial Activities
for the year ended 31 March 2022

This schedule does not form part of the statutory accounts

	Unrestricted £	Restricted £	Total 2022 £	19 August 2020 to 31 March 2021 Total £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	-	-	-	276,588
Charitable activities				
Book sales	147,001	-	147,001	50,868
Checklists	725	-	725	-
Consultations	1,880	-	1,880	-
Other charitable income	750	-	750	395
Training	444,491	-	444,491	101,372
	594,847	-	594,847	152,635
Investments				
Interest receivable	-	-	-	132
Total income	594,847	-	594,847	429,355

EXPENDITURE

Charitable activities costs				
Accountancy fees	2,603	-	2,603	1,500
Admin Fees	11,514	-	11,514	8,958
AIM organised courses	36,713	-	36,713	8,046
Associate trainers fees	203,567	-	203,567	81,235
Bad debts	77	-	77	-
Bank charges	1,229	-	1,229	126
Consultancy - advice and support	7,200	-	7,200	-
Consultancy - IT services	573	-	573	115
Consultancy - training and development	54,150	-	54,150	20,980
Depreciation	358	-	358	113
Development costs for books and training	4,700	-	4,700	9,400
Equipment expensed	190	-	190	-
Insurance	999	-	999	-
Marketing	440	-	440	6
NSPCC TA HSB costs	17,726	-	17,726	-
Other charitable expenses	227	-	227	555
Other expenses	353	-	353	43
Pension	356	-	356	-
Printing, postage and stationery	1,656	-	1,656	1,849
Production of books	97,107	-	97,107	35,774
Software	132	-	132	-
Subscriptions	3,931	-	3,931	-
Telephone	261	-	261	57
Training courses development costs	-	-	-	500

The AIM Project
Detailed Statement of Financial Activities
for the year ended 31 March 2022
This schedule does not form part of the statutory accounts

	Unrestricted	Restricted	Total 2022	19 August 2020 to 31 March 2021 Total
	£	£	£	£
Travel and subsistence	1,448	-	1,448	-
Wages and salaries	23,840	-	23,840	-
	<u>471,350</u>	<u>-</u>	<u>471,350</u>	<u>169,257</u>
Total expenditure	<u>471,350</u>	<u>-</u>	<u>471,350</u>	<u>169,257</u>
Net income	<u>123,497</u>	<u>-</u>	<u>123,497</u>	<u>260,098</u>

AIM

England & Wales - Charity number 1190930

Accounts



The AIM Project

The AIM Project
(A Charitable Incorporated Organisation)

ANNUAL REPORT

Period Ended 31st March 2021

The AIM Project (AIM)

Structure, Governance and Management

The AIM Project is a registered Charity initially established as an unincorporated organisation by a Deed of Trust on 18th March 2003. It was changed to a Charitable Incorporated Organisation (CIO) on the 19th August 2020 with the following charitable objective:

To advance the education of professionals primarily in the UK, but also internationally, by the provision of advice, information and training to support the professionals who are assessing and working with children, young people who sexually abuse and their families, in developing the child or young person's personal responsibilities and improved family relationships, to reduce or eliminate the risks they pose to others.

Trustee Recruitment

The existing Board of Trustees identify potential Trustees who have the appropriate skills and knowledge to assist AIM in its work. Potential new Trustees meet with those involved with AIM and are then invited to join the Board of Trustees. There is no time limit attached to being a Trustee.

Trustee Induction & Training

There is a comprehensive introduction to the work of AIM for new Trustees. Relevant training courses and seminars are circulated to Trustees.

Advisors

Bankers: National Westminster Bank, Ashton Branch

Accountants: Stephanie Stevens, Hobday-Stevens Limited, 1 Shaw Street, Ashton-Under-Lyne, OL6 6QJ

Principal Address

PO Box 778, Stockport SK4 9QQ

e-mail: admin@aimproject.org.uk

website: www.aimproject.org.uk

The Trustees present their ANNUAL REPORT for the year 2020/21

The AIM Project

Board of Trustees

Julie Postlethwaite (Chair) – Youth Offending and Children’s Services, Wigan

Robin Jordan, Psychologist, Northern Ireland

Vicki Clements, Education Safeguarding Officer, Knowsley

Rebecca Key, Children’s Social Care, Stockport

Nathalie Fontenay, Harmful Sexual Behaviour Coordinator, Leeds (appointed 17.11.19, resigned 04.12.2020)

In December 2020, Nathalie Fontenay resigned from her role as a Trustee due to ill health which had prevented her from being able to commit to The AIM Project as fully as she would have liked. We would like to thank Nathalie for all that she did for us as a Trustee, we know that she remains a strong supporter of The AIM Project and we look forward to our ongoing relationship with her.

The Trustees agreed not to recruit a new Trustee immediately due to the changes that were being made to the structure of the Charity during this year and the need for time to allow the new CIO to become established and settled; it was agreed that we would look to recruit at least one other Trustee next year in 2022. The Constitution allows for there to be four Trustees and it was felt that the four current Trustees provided sufficient expertise from a range of backgrounds, covering the main agencies involved with this type of work.

Objectives and Activities

To advance the education of professionals primarily in the UK, but also internationally, by the provision of advice, information and training to support the professionals who are assessing and working with children, young people who sexually abuse and their families, in developing the child or young person’s personal responsibilities and improved family relationships, to reduce or eliminate the risks they pose to others.

3 year Business Plan from 2018 – 2021.

Years One and Two March 2018 – April 2020 were a period of transition for us as we developed our Models and Guidance for practitioners and a Quality Assurance Strategy for our training programme. Our development work took us longer than we had hoped impacting on our ability to providing training and the sale of our books for a significant period of 17 months. This combined with the costs of the development work meant that we experienced a significant drop in our income for both financial years. To keep some income being generated, we promoted courses not linked to our new developments and created new courses. The AIM Project also had sufficient money in its reserves to be able to ensure that the charity could still function. The Trustees understood the risks and approved the use of the charity's money for developmental purposes linked to the charitable objectives.

In Year Two, as we anticipated, once we had launched the new Models and Guidance in July 2019 and our training courses and books available for sale, the demand was significant, with courses booked right through to the following Spring 2020 and beyond. Although it meant that we had lost five months of income in this financial year, we ended the year in a better financial position with only a small loss. At that point, our projection for the next financial year April 2020 to March 2021 was that we would be back to our full earning capacity.

Year Three April 2020 – March 2021

This report relates to this financial year. By March 2020, it was clear that Covid 19 was going to have a significant effect on our future income, with the level of national uncertainty and the training courses unable to go ahead face to face. Having survived the previous two years with a significant reduction in our income we were once again facing challenges which threatened the existence of our Charity.

To address the problem, we needed to invest in the renewal of our website and IT systems and the conversion of our training into online courses. The Trustees again had to assess the risk of committing more money to the development of the website and IT systems and online training at a time of reduced income. Having ensured that The AIM Project had sufficient money in its reserves to enable the charity to still function for six months and to meet these further costs it was agreed that it was an appropriate way forward.

Through a herculean effort by the AIM Associates Team and the Manager Carol Carson, all of the Associates became trained in how to do online training and converted our courses to this method of delivery. We began delivering our courses online from September 2020 and the demand for our training and our resources was as strong as before, with bookings right into Summer 2021. This allowed us to generate income close to our previous levels and by the end of the year we had turned the corner and had begun to make a profit.

Achievements and Performance

The last three years have been challenging for us as an organisation. We have undertaken a significant transformation from the change to our structure to the creation of our new training and resources and moving everything online. We now have a formal CIO which allows us to have stability, which is important to us as we move into our next phase in the next financial year of becoming employers. We also have new Models and Guidance providing a comprehensive, interlinking suite of materials covering different aspects of HSB and agency practice. The addition of our online training has opened up new possibilities for us in the delivery of our training, particularly internationally. Over this last year we have provided training for professionals in Australia, America and Spain all online. This has enabled us to make strong connections with these countries and we anticipate that this will create further work for us in the next financial year. The increased interest internationally has shown that the quality of our education, information and advice is valued by a range of societies and cultures.

It is a testament to the quality of our practice and the need we meet for practitioners, that throughout these three challenging years, even despite the Covid 19 impact on people's working lives, the demand for our training and resources has been strong when we have been in a position to deliver them. This reinforces the need for this type of education and support for professionals in their work with children and young people, enabling them to be more confident and competent in this complex and sensitive area of work. Our Quality Assurance framework has linked our training into practice, by supporting practitioners with access to the relevant resources, which help them to make informed assessments and plans of work with the children and young people which actually meet their needs and manage their risks, protecting both them and others in society.

This year we developed our website and this has been essential in creating a strong online presence for us and supporting our online training. Our vision for the future is to increase the content in our resources section with both paid and free resources for professionals. We aim to provide a one stop shop for professionals wishing to explore this area of work, so they can access a range of resources including articles, tools for practice, information practice sheets and videos, podcasts and webinars.

Risks policy

The Trustees consider the risks that the charity is exposed to on a six-monthly basis. This year a significant investment had been made with regard to the development of the website, IT systems and online training and we have had to cope with the impact of Covid 19 on our income in the first 5 months of this financial year. The Trustees' decision was based on having sufficient resources to support AIM for a 6 month period, the strength of our income generation in the final half of the previous financial period and the strong demand for our training online going forward, therefore the risks would be limited.

Public benefit

The Trustees have had regard to the Charity Commission advice on public benefit.

Financial matters

The Project had net incoming resources of £260,098 in the period and had net assets of £260,098 at the year-end. All assets were transferred to the CIO on 8th January 2021. This included a donation of £276,588.

The overall surplus for both charities combined was £116,840, with net assets of £260,098. The Trustees consider that the Project is in a satisfactory financial position.

Policy on holding funds in reserve

The Trustees have carried out a review and agreed that the Project should in general hold a sum equivalent to six months expenditure in the general fund to cover the ongoing costs and cash-flow requirements of running the Project. At the year end this target was met.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). Under charity 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to independent examiners

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all steps that he ought to have taken as a director in order to make himself aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Approved by the Trustees on 18th June 2021



Julie Postlethwaite – Chair of the board of Trustees

The AIM Project

to the members of The AIM Project

I report on the unaudited accounts of The AIM Project for the period ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Respective responsibilities of trustees' and independent examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephanie Stevens
(Independent Examiner)

Shaw House
1 Shaw Street
Ashton-under-Lyne
OL6 6QJ

Date: 18th June 2021

The AIM Project
Statement of financial activities
for the period from 19 August 2020 to 31 March 2021

	Notes	Unrestricted £	Restricted £	Total 2021 £
Income and endowments from:				
Donations and legacies	3	276,588	-	276,588
Charitable activities	4	152,635	-	152,635
Investments	5	132	-	132
Total		429,355	-	429,355
Expenditure on:				
Raising funds	6	6	-	6
Charitable activities	7	158,522	-	158,522
Other	8	10,729	-	10,729
Total		169,257	-	169,257
Net income		260,098	-	260,098
Transfers between funds		-	-	-
Net movement in funds		260,098	-	260,098
Reconciliation of funds:				
Total funds brought forward	15	-	-	-
Total funds carried forward	15	260,098	-	260,098

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The AIM Project
Balance sheet
as at 31 March 2021

	Notes	Unrestricted £	Restricted £	2021 £
Fixed assets:				
Tangible assets	11	226	-	226
		226	-	226
Current assets:				
Stocks	12	49,923	-	49,923
Debtors	13	67,635	-	67,635
Cash at bank and in hand		245,377	-	245,377
		362,935	-	362,935
Liabilities:				
Creditors: amounts falling due within one year	14	(103,063)	-	(103,063)
Net current assets		259,872	-	259,872
Total assets less current liabilities		260,098	-	260,098
Net assets		260,098	-	260,098
The funds of the charity:				
Unrestricted income funds	15	260,098	-	260,098
Total charity funds		260,098	-	260,098

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The trustees have acknowledged on the balance sheet as at 31 March 2021 their responsibilities for complying with the requirements of the Charities Act with respect to accounting records and the preparation of accounts.



Julie Postlethwaite
Trustee

Approved by the board on 18th June 2021

The AIM Project
Statement of Cash Flows
for the period from 19 August 2020 to 31 March 2021

	Notes	2021 £
Cash flows from operating activities:		
<i>Net cash provided by/ (used in) operating activities</i>		245,716
Cash flows from investing activities:		
Transfer of tangible fixed assets		(339)
<i>Net cash provided by/ (used in) investing activities</i>		245,377
Cash and cash equivalents at the beginning of the reporting period		-
Cash and cash equivalents at the end of the reporting period		245,377
Net income/ (expenditure) for the reporting period		260,098
Adjustments for:		
Depreciation	11	113
Increase in stocks	12	(49,923)
Increase in debtors	13	(67,635)
Increase in creditors	14	103,063
<i>Net cash provided by/ (used in) operating activities</i>		245,716
Analysis of cash and cash equivalents		
Cash at bank		245,377
Total cash and cash equivalents		245,377

The AIM Project
Notes to the Accounts
for the period from 19 August 2020 to 31 March 2021

1 Summary of significant accounting policies

Basis of preparation

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity 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 note(s).

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition is met.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The AIM Project
Notes to the Accounts
for the period from 19 August 2020 to 31 March 2021

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures and equipment over 3 years

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the Charity

The Charity is a Charitable Incorporated Organisation, registered on 19 August 2020.

3 Income from donations and legacies

Income from donations and legacies	Unrestricted	Restricted	Total 2021
	£	£	£
Donations	276,588	-	276,588
	276,588	-	276,588

The AIM Project
Notes to the Accounts
for the period from 19 August 2020 to 31 March 2021

4 Income from charitable activities	Unrestricted	Restricted	Total 2021
	£	£	£
Book sales	50,868	-	50,868
Other charitable income	395	-	395
Training	101,372	-	101,372
	152,635	-	152,635

5 Investment income	Unrestricted	Restricted	Total 2021
	£	£	£
Interest receivable	132	-	132
	132	-	132

6 Expenditure on raising funds	Unrestricted	Restricted	Total 2021
	£	£	£
Marketing	6	-	6
	6	-	6

7 Expenditure on charitable activities	Unrestricted	Restricted	Total 2021
	£	£	£
Associate trainers fees	81,235	-	81,235
Bank charges	126	-	126
Consultancy fees - training and development	20,980	-	20,980
Development costs for books and training	9,400	-	9,400
Other charitable expenses	555	-	555
Printing, postage and stationery	1,849	-	1,849
Production of books	35,774	-	35,774
Telephone	57	-	57
Trainer costs	8,046	-	8,046
Training courses development costs	500	-	500
	158,522	-	158,522

The AIM Project
Notes to the Accounts
for the period from 19 August 2020 to 31 March 2021

8 Other expenditure	Unrestricted	Restricted	Total 2021
	£	£	£
Accountancy fees	1,500	-	1,500
Admin Fees	8,958	-	8,958
Consultancy - IT services	115	-	115
Depreciation	113	-	113
Other expenses	43	-	43
	<u>10,729</u>	<u>-</u>	<u>10,729</u>

9 Net income/ (expenditure) for the year	2021
	£
This is stated after charging:	
Independent examiners' fee	500
Other accounting services	<u>1,000</u>

10 Staff costs

The charity trustees were not paid, nor received any other benefits from employment with the charity in the year, nor were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

11 Tangible fixed assets

	Fixtures and equipment At cost £	Total £
Cost or valuation		
At 19 August 2020	-	-
Additions	<u>339</u>	<u>339</u>
At 31 March 2021	<u>339</u>	<u>339</u>
Depreciation		
At 19 August 2020	-	-
Charge for the period	<u>113</u>	<u>113</u>
At 31 March 2021	<u>113</u>	<u>113</u>
Carrying amount		
At 31 March 2021	<u>226</u>	<u>226</u>
At 18 August 2020	<u>-</u>	<u>-</u>

The AIM Project
Notes to the Accounts
for the period from 19 August 2020 to 31 March 2021

12 Stocks	Unrestricted £	Restricted £	Total 2021 £
Stock of books	49,923	-	49,923
	49,923	-	49,923

13 Debtors	Unrestricted £	Restricted £	Total 2021 £
Trade debtors	67,635	-	67,635
	67,635	-	67,635

14 Creditors: amounts falling due within one year	Unrestricted £	Restricted £	Total 2021 £
Accruals	6,025	-	6,025
Deferred income	96,578	-	96,578
Trade creditors	460	-	460
	103,063	-	103,063

15 Analysis of charitable funds

Analysis of movements in unrestricted funds

	At 19 August 2020	Incoming resources	Resources expended	Transfers	Total 2021
General fund	-	429,355	(169,257)	-	260,098
Designated fund	-	-	-	-	-
	-	429,355	(169,257)	-	260,098

Name of unrestricted fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds.

The AIM Project
Notes to the Accounts
for the period from 19 August 2020 to 31 March 2021

16 Related party transactions

On 19 August 2020, the Trustees registered the Charity as a Charitable Incorporated Organisation (CIO), charity number 1190930. On 8th January 2021, all assets were transferred to the CIO by way of a charitable donation of £276,588.

17 Presentation currency

The financial statements are presented in Sterling.

18 Principal place of business

The address of the charity's principal place of business and registered office is:

PO Box 778
119 St James Rd
Stockport
SK4 9QQ

The AIM Project
Detailed statement of financial activities
for the period from 19 August 2020 to 31 March 2021

	Unrestricted 2021 £	Restricted 2021 £	TOTAL 2021 £
Income			
Book sales	50,868	-	50,868
Donations	276,588	-	276,588
Other charitable income	395	-	395
Training	101,372	-	101,372
Interest receivable	132	-	132
	429,355	-	429,355
Expenses			
Accountancy fees	1,500	-	1,500
Admin Fees	8,958	-	8,958
Associate trainers fees	81,235	-	81,235
Bank charges	126	-	126
Consultancy - IT services	115	-	115
Consultancy fees - training and development	20,980	-	20,980
Depreciation	113	-	113
Development costs for books and training	9,400	-	9,400
Marketing	6	-	6
Other charitable expenses	555	-	555
Other expenses	43	-	43
Printing, postage and stationery	1,849	-	1,849
Production of books	35,774	-	35,774
Telephone	57	-	57
Trainer costs	8,046	-	8,046
Training courses development costs	500	-	500
	169,257	-	169,257
Net income	260,098	-	260,098