



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

	Unrestricted	Restricted	Total 2021
	£	£	£
Donations	276,588	-	276,588
	<u>276,588</u>	<u>-</u>	<u>276,588</u>

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
	<hr/> 152,635	<hr/> -	<hr/> 152,635

5 Investment income	Unrestricted	Restricted	Total 2021
	£	£	£
Interest receivable	132	-	132
	<hr/> 132	<hr/> -	<hr/> 132

6 Expenditure on raising funds	Unrestricted	Restricted	Total 2021
	£	£	£
Marketing	6	-	6
	<hr/> 6	<hr/> -	<hr/> 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
	<hr/> 158,522	<hr/> -	<hr/> 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
	<hr/> 429,355	<hr/> -	<hr/> 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
	<hr/> 169,257	<hr/> -	<hr/> 169,257
Net income	<hr/> 260,098	<hr/> -	<hr/> 260,098