

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 31<sup>st</sup> 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 18<sup>th</sup> March 2003. It was changed to a Charitable Incorporated Organisation (CIO) on the 19<sup>th</sup> 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](mailto:admin@aimproject.org.uk)

website: [www.aimproject.org.uk](http://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 22<sup>nd</sup> 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
<b>Total income</b>		<b>594,847</b>	<b>-</b>	<b>594,847</b>	<b>429,355</b>
<b>Expenditure on:</b>					
Charitable activities	7	471,350	-	471,350	169,257
<b>Total expenditure</b>		<b>471,350</b>	<b>-</b>	<b>471,350</b>	<b>169,257</b>
<b>Net income</b>		123,497	-	123,497	260,098
<b>Net movement in funds</b>		123,497	-	123,497	260,098
Total funds brought forward	19	260,098	-	260,098	-
<b>Total funds carried forward</b>		<b>383,595</b>	<b>-</b>	<b>383,595</b>	<b>260,098</b>

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	-
<b>Total income</b>	<b>429,355</b>	<b>-</b>	<b>429,355</b>	<b>-</b>
<b>Expenditure on:</b>				
Charitable activities	169,257	-	169,257	-
<b>Total expenditure</b>	<b>169,257</b>	<b>-</b>	<b>169,257</b>	<b>-</b>
<b>Net income</b>	<b>260,098</b>	<b>-</b>	<b>260,098</b>	<b>-</b>
<b>Net movement in funds</b>	<b>260,098</b>	<b>-</b>	<b>260,098</b>	<b>-</b>
Total funds brought forward	-	-	-	-
<b>Total funds carried forward</b>	<b>260,098</b>	<b>-</b>	<b>260,098</b>	<b>-</b>

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**

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

	<b>Notes</b>	<b>2022</b> £	<b>2021</b> £
<b>Operating activities</b>			
Surplus for the financial year		123,497	260,098
Adjustments for:			
Interest receivable	<b>6</b>	-	(132)
Depreciation	<b>12</b>	358	113
Decrease/(increase) in stocks	<b>13</b>	7,555	(49,923)
Increase in debtors	<b>14</b>	(45,646)	(67,635)
Increase in creditors	<b>15</b>	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>
<b>Investing activities</b>			
Payments to acquire tangible fixed assets	<b>12</b>	(735)	(339)
Interest receivable	<b>6</b>	-	132
		<u>(735)</u>	<u>(207)</u>
Cash used in investing activities		<u>(735)</u>	<u>(207)</u>
<b>Net cash generated</b>			
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.

<b>3 Net income/ (expenditure)</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

<b>4 Donations and legacies</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2022 £</b>	<b>2021 £</b>
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.

<b>5 Charitable activities</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2022 £</b>	<b>2021 £</b>
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

<b>6 Investments</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2022 £</b>	<b>2021 £</b>
Interest receivable	-	-	-	132
	-	-	-	132

<b>7 Charitable activities costs</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2022 £</b>	<b>2021 £</b>
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 £
<b>Cost or valuation</b>	
At 1 April 2021	339
Additions	735
At 31 March 2022	<u>1,074</u>
<b>Depreciation</b>	
At 1 April 2021	113
Charge for the year	358
At 31 March 2022	<u>471</u>
<b>Carrying amount</b>	
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**

<b>13 Stocks</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Stock of books	42,368	49,923

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

<b>15 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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:

	<b>2021</b>	<b>Released</b>	<b>Deferred</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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

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

<b>18 Analysis of net assets between funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

**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.

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

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

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

**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 £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	-	-	-	276,588
<b>Charitable activities</b>				
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
<b>Investments</b>				
Interest receivable	-	-	-	132
<b>Total income</b>	<b>594,847</b>	<b>-</b>	<b>594,847</b>	<b>429,355</b>

**EXPENDITURE**

<b>Charitable activities costs</b>				
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*

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2022</b>	<b>19 August 2020 to 31 March 2021 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
<b>Total expenditure</b>	<u><b>471,350</b></u>	<u><b>-</b></u>	<u><b>471,350</b></u>	<u><b>169,257</b></u>
<b>Net income</b>	<u><b>123,497</b></u>	<u><b>-</b></u>	<u><b>123,497</b></u>	<u><b>260,098</b></u>