

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

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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

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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:

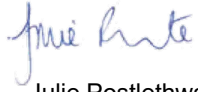
- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that the charity's independent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

The AIM Project

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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

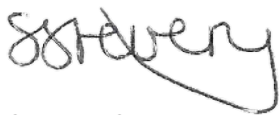
I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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

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