

Registered charity number
1190930



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

31 March 2024

The AIM Project
Report and accounts
Contents

| | Page |
|---|-------------|
| Reference and administrative details | 1 |
| Trustees' report | 2 |
| Independent examiner's report | 5 |
| Statement of financial activities | 6 |
| Comparative statement of financial activities | 7 |
| Statement of financial position | 8 |
| Statement of cash flows | 9 |
| Notes to the financial statements | 10 |

The AIM Project

Reference and Administrative Details

Trustees

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

Independent examiners

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

Bankers

National Westminster Bank, Ashton Branch

Registered office

PO Box 778
119 St James Rd
Stockport
SK4 9QQ

Email

admin@aimproject.org.uk

Website

www.aimproject.org.uk

Registered charity number

1190930

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

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

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

Objectives and activities

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

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

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

Current 3-year Business Plan from 2024 – 2027

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

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

Focus of Year One – Jan 2024 – March 2024

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

Risks policy

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

Public benefit

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

The AIM Project

Registered number: 1190930

Trustees' Report

Financial review

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

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

Policy on holding funds in reserve

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

Structure, governance and management

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

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

Trustee Recruitment

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

Trustee Induction & Training

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

Trustees

The following persons served as Trustees during the year:

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

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

Robin Jordan, Psychologist, Northern Ireland

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

Dr Taljinder Basra (appointed 4 April 2024)

Samuel Kenneth Leicester (appointed 13 May 2024)

Trustees' responsibilities

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

The AIM Project**Registered number:**

1190930

Trustees' Report

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

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

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

Disclosure of information to independent examiner

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

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

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



Julie Postlethwaite
21 June 2024
Trustee

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

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charity are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Independent examiner's statement

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

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

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

have not been met; or

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



Stephanie Stevens

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

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

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

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

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

All activities derive from continuing operations.

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

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

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

All activities derive from continuing operations.

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

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

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

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

Julie Postlethwaite
Trustee

Approved by the board on 21 June 2024

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

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

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

1 Summary of significant accounting policies

Basis of preparation

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

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

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Income

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

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

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

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

Interest receivable

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

Expenditure

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

Website development expenditure

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

Allocation and apportionment of costs

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

Fund accounting

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

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

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

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

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

Tangible fixed assets

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

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

Stocks

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

Debtors

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

Creditors

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

Taxation

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

Foreign currency translation

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

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

Pensions

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

Legal status of the charity

The charity is a Charitable Incorporated Organisation.

2 Critical accounting estimates and judgements

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

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

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

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

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

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

8 Trustees' remuneration and benefits

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

Trustees' expenses

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

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

Average number of employees during the year

| | Number | Number |
|-----------------------|---------------|---------------|
| Administration | 2 | 2 |
| Charitable activities | 1 | 1 |
| | 3 | 3 |

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

10 Tangible fixed assets

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

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

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

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

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

14 Movement in deferred income

Income is deferred based on the service delivery of projects.

The movement in deferred income is below:

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

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

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

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

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

18 Purpose of funds

Unrestricted funds

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

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

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

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

22 Presentation currency

The financial statements are presented in Sterling.

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

23 Legal form of entity

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

24 Principal place of operation

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

PO Box 778
119 St James Rd
Stockport
SK4 9QQ

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

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