

THE AIM PROJECT
REGISTERED CHARITY NUMBER 1190930

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

Reference and Administrative Details

Trustees

Julie Postlethwaite (Chair)

Lisa Shaw (appointed 12 December 2024)

Robin Jordan

Rebecca Key

Samuel Leicester (appointed 21 June 2024)

Dr Taljinder Basra (appointed 21 June 2024)

Val Waite (resigned 21 November 2024)

Registered office

PO Box 778, 119 St James Rd

Stockport SK4 9QQ

Independent examiners

Shruti Soni FCCA FCIE

Director

Shruti Soni Limited

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

Bankers

National Westminster Bank, Ashton Branch

Email

admin@aimproject.org.uk

Website

www.aimproject.org.uk

The AIM Project (AIM) – Trustees' Report

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

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

Structure, Governance and Management

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

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

Trustee Recruitment, Induction and Training

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

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

Public benefit

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

Board of Trustees

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

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

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

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

Objectives and Activities

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

Achievements and Performance

Current 3-year Business Plan from 2024 – 2027

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

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

Focus of Year One – January 2024 – December 2024

Evaluation

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

Training and Guidance

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

Development

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

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

Evaluation

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

Development

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

Risks policy

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

Financial review

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

Policy on holding funds in reserve

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

Trustees' responsibilities

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

UK and Republic of Ireland".

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

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

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

Disclosure of information to independent examiner

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

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

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



Julie Postlethwaite
Chair of Trustees

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shruti Soni

Shruti Soni FCCA FCIE

Date: 01/10/2025

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

The AIM Project

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

For the year ended 31 March 2025

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

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

The AIM Project
Balance sheet
As at 31 March 2025

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

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



Julie Postlethwaite – Chair of Trustees

The AIM Project
Statement of cash flows

For the year ended 31 March 2025

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

1 Accounting policies

a) Basis of preparation

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

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

b) Public benefit entity

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

c) Going concern

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

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

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

d) Income

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

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

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

e) Fund accounting

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

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

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

f) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

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

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

1 Accounting policies (continued)

g) Allocation of support costs

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

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

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

● Training	85%
● Book sales	15%

h) Fixed assets

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

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

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

i) Website development expenditure

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

j) Stocks

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

k) Foreign currency translation

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

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

l) Pensions

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

For the year ended 31 March 2025

2 Analysis of expenditure

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

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

For the year ended 31 March 2025

3 Net incoming resources for the year

This is stated after charging / crediting:

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

4

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

Staff costs were as follows:

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

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

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

5 Staff numbers

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

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

6 Related party transactions

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

7 Taxation

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

For the year ended 31 March 2025

8 Fixed assets

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

All of the above assets are used for charitable purposes.

9 Stock

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

10 Debtors

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

11 Creditors: amounts falling due within one year

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

For the year ended 31 March 2025

12 Deferred income

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

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

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

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

Analysis of net assets between funds at the start of year

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

14 Movements in funds

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

For the year ended 31 March 2025

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

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

16 Analysis of cash and cash equivalents

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