



The AIM Project

ANNUAL REPORT

Year Ended 31st March 2020

The AIM Project

Significant Information

The AIM Project is a registered Charity established by a Deed of Trust and is governed by its constitution of the 18th March 2003 with the following objective:

To advance the education of professionals working with children, young people and their families who sexually abuse by the provision of advice, information and training with a view to developing personal responsibilities and improved family relationships.

Trustee Recruitment

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

Trustee Induction & Training

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

Advisors

Bankers: National Westminster Bank, Ashton Branch

Accountants: Stephanie Stevens, Hobday Stevens, 1 Shaw Street, Aston-Under-Lyne, OL6 6QJ

Principal Address

PO Box 778, Stockport SK4 9QQ

e-mail: admin@aimproject.org.uk

website: www.aimproject.org.uk

The Trustees present their ANNUAL REPORT for the year 2019/20

The AIM Project

Board of Trustees

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

Nathalie Fontenay, Harmful Sexual Behaviour Coordinator, Leeds (appointed 17.11.19)

Robin Jordan, Psychologist, Northern Ireland

Vicki Clements, Education Safeguarding Officer, Knowsley

Rebecca Key, Children’s Social Care, Stockport

Raminder Aujla (resigned 17.10.19)

We have had a further change in our Trustee board this year. It was agreed that Raminder Aujla would provide Education training for The AIM Project and she therefore stepped down as a Trustee. We wish to thank her for her contributions and we know that she will bring a lot of experience to the AIM Project in her new role.

We are delighted that Nathalie Fontenay, a HSB specialist working in Children’s Services in Leeds was able to take up the vacant Trustee post and we welcomed her in November 2019 to the Trustee Board. She brings with her a wealth of experience of working with harmful sexual behaviours in Psychological Services and Local Authority Children’s Services.

Objectives and Activities

The charitable objectives of The AIM Project are to advance the education of professionals working with children, young people and their families who sexually abuse by the provision of advice, information and training with a view to developing personal responsibilities and improved family relationships.

3 year Business Plan from 2018 – 2021.

In Year One March 2018 – April 2019 our focus was to develop our Models and Guidance for practitioners and to develop a Quality Assurance Strategy for our training programme. This created a transition period throughout that year, when we were not able to provide training on the old Models and Guidance, which had a consequent impact on our income from training and sales of books, this combined with the costs of the development work meant that we anticipated a significant drop in our income for that financial year, but this was expected to be a short term situation, with our income stream increasing again when we had the new books and training

courses available for sale by April 2019. To keep some income being generated, we promoted courses not linked to our new developments and created new courses and we finished the year with only a slight deficit in that year's accounts. The AIM Project also had sufficient money in its reserves to be able to ensure that the charity could still function. The Trustees understood the risks and approved the use of the charity's money for developmental purposes linked to the charitable objectives.

Year Two April 2019 – March 2020

This report relates to this financial year. We had anticipated having completed the development work and to have a full training programme up and running in the Spring. Due to delays in the development, we were not able to launch the new Models and Guidance until July 2019 with our new training programmes beginning from September 2019, therefore we were still in a reduced income period for a further 5 months. As per the previous year, we worked on promoting courses not linked to new developments and this provided a steady income stream.

As we had anticipated, once we were ready with our new books and training from September 2019 the demand was significant, with courses booked right through to the following Spring 2020 and beyond. Our projection for the next financial year April 2020 to March 2021 was that we would be back to our full earning capacity. As well as our work in the UK, we were working internationally with Norway and New Zealand which have adopted the AIM Models and Guidance for their practitioners. There has also been interest from Canada and America, and we have discussed new licences for work in Spain and Germany, including translations of our Models.

This year we also began to look at new areas of practice for development in relation to harmful sexual behaviour. These included autism, siblings and young people aged 18 – 25 years old.

By March 2020, it was clear that the Coronavirus and the subsequent government lock down was going to have a significant effect on our future income, as training courses had to be cancelled and rescheduled but with little certainty of when they would be able to go ahead. As book sales are linked to training, it impacted on this income stream as well. We had factored into our development plan for next year, the renewal of our website and IT systems, but this had to be prioritised along with converting our training into online courses, to maintain some income during this uncertain period. The trustees again had to assess the risk of committing to the development of the website and IT systems and online training, and due to The AIM Project having sufficient money in its reserves to ensure that the charity could still function, it was agreed that it was an appropriate way forward.

Due to the 5 month period of reduced income early in the year, and the unexpected drop in income for a further month in March 2020, the fact that we only have a slight deficit is testament to the quality of our work and the demand for our training and Models and Guidance.

While we predict that due to the Coronavirus our income will also be impacted in the next financial year April 2020 to March 2021, we are working with our commissioners to deliver as much training as we can safely face to face and with the demand for our online courses being strong, we anticipate that we should be able to begin to make a profit again in the next financial year.

Achievements and Performance

The last two years have been challenging as we have been focusing on the development of our Models and Guidance and of the Quality Assurance framework. The demand for our new Models and Guidance and training in 2019 has reinforced the need for this education and support for professionals in their work with children and young people. It enables them to be more confident and competent in this complex and sensitive area of work. Our Quality Assurance framework has linked our training into practice, by supporting practitioners with access to the relevant resources, which help them to make informed assessments and plans of work with the children and young people which actually meet their needs and manage their risks, protecting both them and others in society. The increased interest internationally has shown that the quality of our education, information and advice is valued by a range of societies and cultures.

Risks policy

The trustees consider the risks that the charity is exposed to on a six-monthly basis. A significant investment had been made with regard to the development of the above Models and Guidance, this along with the transition period leading to lower income levels, which will impact on this year's accounts. It was anticipated that the risks would be limited as the demand for the training from Sept 2019 to March 2020 was significant, and there were sufficient resources to support the project during this period.

In March 2020, the Coronavirus had an immediate and significant impact on our income and this is being managed through the development of online training, requiring an investment in a new website and IT system. There are currently sufficient resources to support the project during this period, until online training is available.

Public benefit

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

Financial matters

The Project had net incoming resources of £3,490 (2019: outgoing £11,851) in the year and had net assets of £143,258 at the year-end (2019: £146,758). The trustees consider that the Project is in a satisfactory financial position.

Policy on holding funds in reserve

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

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to independent examiners

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

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

Approved by the trustees on 19th May 2020



Julie Postlethwaite – Chair of the board of trustees

The AIM Project

to the members of The AIM Project

I report on the unaudited accounts of The AIM Project for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Respective responsibilities of trustees' and independent examiner

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

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

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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



Stephanie Stevens
(Independent Examiner)

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

Date: 16th July 2020

The AIM Project
Statement of financial activities
for the year ended 31 March 2020

	Notes	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Charitable activities	3	513,150	-	513,150	279,024
Total		513,150	-	513,150	279,024
Expenditure on:					
Raising funds	4	1,473	-	1,473	840
Charitable activities	5	481,167	-	481,167	256,098
Other	6	34,000	-	34,000	33,937
Total		516,640	-	516,640	290,875
Net expenditure		(3,490)	-	(3,490)	(11,851)
Transfers between funds		-	-	-	-
Net movement in funds		(3,490)	-	(3,490)	(11,851)
Reconciliation of funds:					
Total funds brought forward	13	146,748	-	146,748	158,599
Total funds carried forward	13	143,258	-	143,258	146,748

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The AIM Project
Balance sheet
as at 31 March 2020

	Notes	Unrestricted £	Restricted £	2020 £	2019 £
Fixed assets:					
Tangible assets	9	339	-	339	-
		339	-	339	-
Current assets:					
Stocks	10	21,831	-	21,831	3,185
Debtors	11	71,863	-	71,863	41,010
Cash at bank and in hand		107,333	-	107,333	111,751
		201,027	-	201,027	155,946
Liabilities:					
Creditors: amounts falling due within one year	12	(58,108)	-	(58,108)	(9,198)
Net current assets		142,919	-	142,919	146,748
Total assets less current liabilities		143,258	-	143,258	146,748
Net assets		143,258	-	143,258	146,748
The funds of the charity:					
Unrestricted income funds	13	143,258	-	143,258	146,748
Total charity funds		143,258	-	143,258	146,748

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 2020 their responsibilities for complying with the requirements of the Charities Act with respect to accounting records and the preparation of accounts.



Julie Postlethwaite
Trustee

Approved by the board on 19th May 2020

The AIM Project
Statement of Cash Flows
for the year ended 31 March 2020

	Notes	2020 £	2019 £
Cash flows from operating activities:			
<i>Net cash provided by/ (used in) operating activities</i>		(3,909)	(12,793)
Cash flows from investing activities:			
Payments to acquire tangible fixed assets		(509)	-
<i>Net cash provided by/ (used in) investing activities</i>		(4,418)	(12,793)
Cash and cash equivalents at the beginning of the reporting period		111,751	124,544
Cash and cash equivalents at the end of the reporting period		107,333	111,751
Net income/ (expenditure) for the reporting period		(3,490)	(11,851)
Adjustments for:			
Depreciation	9	170	-
(Increase)/decrease in stocks	10	(18,646)	2,346
Increase in debtors	11	(30,853)	(6,257)
Increase in creditors	12	48,910	2,969
<i>Net cash provided by/ (used in) operating activities</i>		(3,909)	(12,793)
Analysis of cash and cash equivalents			
Cash at bank		107,333	111,751
Total cash and cash equivalents		107,333	111,751

**The AIM Project
Notes to the Accounts
for the year ended 31 March 2020**

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Income

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

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

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

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

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

Expenditure and irrecoverable VAT

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

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

The AIM Project
Notes to the Accounts
for the year ended 31 March 2020

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures and equipment	over 3 years
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Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

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

2 Legal status of the Charity

The charity is a Charitable Trust governed by a declaration of Trust executed 18th March 2003.

3 Income from charitable activities	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
AIM week	72,323	-	72,323	279,024
Book sales	139,263	-	139,263	
Other charitable income	6,829	-	6,829	
Trainer expenses	38,501	-	38,501	
Training	256,234	-	256,234	
	<u>513,150</u>	<u>-</u>	<u>513,150</u>	<u>279,024</u>

The AIM Project
Notes to the Accounts
for the year ended 31 March 2020

4 Expenditure on raising funds	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Marketing	1,473	-	1,473	840
	<u>1,473</u>	<u>-</u>	<u>1,473</u>	<u>840</u>
5 Expenditure on charitable activities	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Associate trainers fees	173,985	-	173,985	102,668
Associates Day	2,786	-	2,786	-
Bank charges	369	-	369	-
Consultancy - advice and support	4,658	-	4,658	-
Consultancy fees - training and development	85,389	-	85,389	74,570
Development costs for books and training	52,694	-	52,694	27,403
Insurance	980	-	980	1,889
NSPCC costs	9,637	-	9,637	6,340
Other charitable expenses	397	-	397	4,621
Printing, postage and stationery	8,407	-	8,407	2,369
Production of books	45,224	-	45,224	9,862
Software	150	-	150	-
Telephone	693	-	693	1,439
Trainer costs	25,712	-	25,712	-
Training courses development costs	2,587	-	2,587	-
Travel and subsistence	67,499	-	67,499	24,937
	<u>481,167</u>	<u>-</u>	<u>481,167</u>	<u>256,098</u>
6 Other expenditure	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Accountancy fees	1,800	-	1,800	1,200
Admin Fees	30,600	-	30,600	30,000
Consultancy - IT services	1,032	-	1,032	-
Depreciation	170	-	170	-
Entertaining	51	-	51	-
Other expenses	347	-	347	2,737
	<u>34,000</u>	<u>-</u>	<u>34,000</u>	<u>33,937</u>

The AIM Project
Notes to the Accounts
for the year ended 31 March 2020

7 Net income/ (expenditure) for the year	2020	2019
	£	£
This is stated after charging:		
Independent examiners' fee	500	
Other accounting services	1,300	1,200

8 Staff costs

The charity trustees were not paid, nor received any other benefits from employment with the charity in the year, nor were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

9 Tangible fixed assets

	Fixtures and equipment At cost £	Total £
Cost or valuation		
At 1 April 2019	-	-
Additions	509	509
At 31 March 2020	509	509
Depreciation		
At 1 April 2019	-	-
Charge for the year	170	170
At 31 March 2020	170	170
Carrying amount		
At 31 March 2020	339	339
At 31 March 2019	-	-

10 Stocks	Unrestricted £	Restricted £	Total 2020 £	2019 £
Stock of books	21,831	-	21,831	3,185
	21,831	-	21,831	3,185

The AIM Project
Notes to the Accounts
for the year ended 31 March 2020

11 Debtors	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Prepayments	458	-	458	
Accrued income	2,788	-	2,788	41,010
Trade debtors	68,617	-	68,617	
			-	
	71,863	-	71,863	41,010

12 Creditors: amounts falling due within one year	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Accruals	2,050	-	2,050	
Deferred income	42,735	-	42,735	9,198
Trade creditors	13,323	-	13,323	
	58,108	-	58,108	9,198

13 Analysis of charitable funds

Analysis of movements in unrestricted funds

	At 1 April 2019	Incoming resources	Resources expended	Transfers	At 31 March 2020
General fund	98,123	513,150	(516,640)	48,625	143,258
Designated fund	48,625	-	-	(48,625)	-
	146,748	513,150	(516,640)	-	143,258

Name of unrestricted fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds.

14 Presentation currency

The financial statements are presented in Sterling.

15 Principal place of business

The address of the charity's principal place of business and registered office is:

PO Box 778
119 St James Rd
Stockport
SK4 9QQ

The AIM Project
Detailed statement of financial activities
for the year ended 31 March 2020

	Unrestricted 2020 £	Restricted 2020 £	TOTAL 2020 £	TOTAL 2019 £
Income				
AIM week	72,323	-	72,323	
Book sales	139,263	-	139,263	
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Trainer expenses	38,501	-	38,501	
Training	256,234	-	256,234	
	513,150	-	513,150	279,024
Expenses				
Accountancy fees	1,800	-	1,800	1,200
Admin Fees	30,600	-	30,600	30,000
Associate trainers fees	173,985	-	173,985	102,668
Associates Day	2,786	-	2,786	-
Bank charges	369	-	369	-
Consultancy - advice and support	4,658	-	4,658	-
Consultancy - IT services	1,032	-	1,032	-
Consultancy fees - training and development	85,389	-	85,389	74,570
Depreciation	170	-	170	-
Development costs for books and training	52,694	-	52,694	27,403
Entertaining	51	-	51	-
Insurance	980	-	980	1,889
Marketing	1,473	-	1,473	840
NSPCC costs	9,637	-	9,637	6,340
Other charitable expenses	397	-	397	4,621
Other expenses	347	-	347	2,737
Printing, postage and stationery	8,407	-	8,407	2,369
Production of books	45,224	-	45,224	9,862
Software	150	-	150	-
Telephone	693	-	693	1,439
Trainer costs	25,712	-	25,712	-
Training courses development costs	2,587	-	2,587	-
Travel and subsistence	67,499	-	67,499	24,937
	516,640	-	516,640	290,875
Net expenditure	(3,490)	-	(3,490)	(11,851)