

Charity registration number 1174298

Company registration number 03219779 (England and Wales)

**ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Professor J Barlow	
	C Garcia	
	M Miele	
	R Balbernie	
	S Abse	(Appointed 1 January 2022)
	S Pritchard	(Appointed 28 January 2022)
	R Spencer	(Appointed 28 January 2022)

**Charity number** 1174298

**Company number** 03219779

**Registered office** Chipping Campden Business Hub  
The Cambrook  
High Street  
Chipping Campden  
Gloucestershire  
United Kingdom  
GL55 6AT

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# **ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)**

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# **ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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**

##### Purposes and aims

AiMH UK's purposes are as set out in the objects contained in the company's Articles of Association:

'To advance education and research for the public benefit in the field of infant mental health and the emotional development of health of infants and young children, by: educating healthcare professionals, practitioners, policymakers and the general public, through strategic discussion, workshops, conferences and a website and publishing the useful results of such research'

AiMH UK is an interdisciplinary, not-for-profit organisation that promotes education, research and study of the effects of mental, emotional and social development during infancy.

AiMH UK is an affiliate of the World Association for Infant Mental Health (WAIMH).

The organisation is underpinned by evidence concerning the impact of the early nurturing environment on the infants later capacity for emotional regulation and their rapidly developing brain, and thereby for the future wellbeing of society.

Our values are underpinned by those of professional organisations involved in the delivery of care to families during the perinatal period and are aimed at promoting wellbeing at all times and the avoidance of harm.

AiMH UK seeks to provide evidence-based educational resources, to academic, scientific, clinical and service-led communities. It aims to promote and support research and practice in the field, as well as provide evidence-based publications. The organisation is underpinned by an acknowledgement of the impact of the early nurturing environment on the infant's later capacity for emotional regulation and their rapidly developing neurological system, and thereby on the long- term well-being of the child and wider society.

We aim to provide the means by which practitioners working with parents and their babies across the perinatal period can become accredited infant mental health practitioners.

Our vision is for a society in which there is recognition at all levels (e.g. policy and practice) of the factors that support the socio-emotional development of babies both pre and post birth, and in which all practitioners working with parents during the perinatal period are provided with evidence-based training, and access to continuing professional development that enables them to continue to update their skills.

# **ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

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#### The focus of our work

Our focus and core activities of our work are:

- Provide a voice for practitioners at a national level
- Improve IMH practice through accreditation of infant mental health practitioners through the AiMH UK IMH CPD Programme
- Develop and deliver evidence-based resources to promote knowledge and skills relating to infant mental health
- Offer support to the community of infant mental health practitioners through the development of communities of practice (hubs)
- To promote and establish new projects and events. These include an Annual AiMH UK National Conference, The IMHAW Conference and a range of workshops, Lunchtime Skills Box Sessions and IMH Hub events.

AiMH UK increased the size of their membership in 2022, from 490 to 659 - a growth rate of around 34% thereby supporting more practitioners in the field of infant mental health across the UK. During 2022 we were approached by a number of organisations to establish partnership memberships and established collaborations with Home-Start UK, The Infant Mental Health Association of Aotearoa New Zealand (IMHAANZ) and The University of Northampton.

In June 2022 we hosted the AiMH NI Conference 'Stronger from the Start'. From this collaboration we are looking to set-up a partnership membership with AiMH NI (Northern Ireland) in March 2023.

During 2022 we created and improved a number of resources for our membership:

- The AiMH UK Website was updated and improved for ease of access and to promote membership of AiMH UK.
- A New Members area on Mighty Networks was created. This is an online platform that can be used on a laptop, tablet or mobile phone with a dedicated App. It allows members to access a wealth of specialist resources for infant mental health and keep updated with the latest news in IMH. This platform also allows members to join their local hub and chat to fellow practitioners.
- Streamlining and improving the IMH Competency Framework to become the AiMH UK IMH CPD Programme
- A New Moodle site for the AiMH UK IMH CPD Programme
- Developing new resources and events for the membership of AiMH UK
- Continuation of the Aim Foundation Bursary Scheme
- Quarterly copies of the IJBPE, which will be available on the website for members to download. An archive of past issues is also available on our new membership platform.
- Regular Clinical Updates were emailed to our membership
- Regular newsletters were emailed to all members including updates on IMH events and resources across the country
- AiMH UK are part of the 1001 Days Movement steering group and continue to lobby and support policy makers to identify the critical importance of the earliest years of life and concerns that more support and prioritised action is required to support babies and toddlers across the UK.

## **ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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In 2022 AiMH UK scheduled 15 events with over 1600 people attending. We created a new set of events; 'The AiMH UK Lunchtime Skills Box Sessions' focusing on sharing practical skills for enhancing parent-infant relationships with a focus on skills that can be immediately transferred to practice. Free to members, these have proved popular, and we are increasing the number of these events in 2023.

We ran a conference to support Infant Mental Health Awareness Week in June – 'Recognising & Responding to Trauma in Infants' and our National Conference in November focused on 'Transforming Parent-Infant Relationships which supported practitioners to enhance their work with infants and their parents, with talks by professionals across the spectrum of infant mental health specialities.

We were excited to learn that the AiMH UK competency framework was cited in the August 22 Government launch of Family Hubs, one of the five Parent-Infant Relationship priorities for Start for Life (SfL) areas is to 'produce a workforce training and development plan in infant-parent relationships'. This plan will ensure that:

- All family facing professionals are upskilled using the \*AiMH UK Competency Framework and mean that:
  - During the SfL programme a majority of families with babies 0-2 years are supported by a trained professional (both across universal and specialist services), (Best practice)
  - In the longer term ensures all families are supported by trained professionals. (Best practice)

Following feedback from the Pilot Project a review was taken of the project. It was agreed that to move this programme forward, further investment was required to streamline the full AiMH UK IHM Competency Framework (IMHCF) which consisted of 7 Domains, featuring 63 competencies and involving 3 levels of expertise.

The pilot project indicated that the framework needed to be a more user-friendly and provide a place for every practitioner including students and early years workers through to regulated practitioners who deliver specialist services, to map their skills and practice, and create their IMH CPD Portfolio.

Subsequently each level of expertise has been reviewed and a working Portfolio document created, reducing the number of competencies within each level:

Level 1 Portfolio – 4 Domains with 12 competencies

Level 2 Portfolio – 5 Domains with 31 competencies

Level 3 Portfolio – 6 Domains with 33 competencies

AiMH UK continues to broaden its representation on the Executive Committee both geographically and from across different professions and sectors to ensure that we provide a nationally representative 'voice'.

There are now 10 AiMH UK Hubs across the UK including Scotland & Wales. Developing new hubs has been a slow process. We rely on the hub leads voluntarily giving their time and a number of hub leads stepped down in 2022 due to their personal work loads or retirement. We will look to see how we can support Hubs further in 2023.

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### Financial review

#### Summary

In 2022 the Aim Foundation continued to support AiMH UK and awarded the charity £25K. The service contract with Central Northwest London Foundation Trust with income of £14K continued to facilitate the CNWL staff working towards IMHRR registration. The charity operationally ran at a loss due to the AiMH UK website requiring further investment as the previous upgraded site did not meet the needs of the organisation. This involved re-branding, streamlining the administrative background processes and creating a members area on Mighty Networks to work successfully for the organisation and the membership of AiMH UK. Income was slightly down compared to 2021 with higher personnel salaries and fees with a full salaried year for The Head of Finance & Admin including the extra costs of NI and pension contributions. The increase in this area was required to facilitate the work streams of AiMH UK and moving the charity forward in delivering its business strategy. We will be looking to further develop our business strategy for long-term sustainability, particularly though the cost of living crisis that has impacted the charities funding streams. Please see the Future Statement below for the steps we are taking to eliminate the deficit in 2023 including reviewing our pricing policy for membership and events, building on our AiMH UK IMH CPD Programme, researching opportunities for grant funding and approaching key stake holders and organisations working in IMH.

#### The Future

The Trustees will continue to work together to increase awareness and education in infant mental health. Our central aim is to promote the mental wellbeing and healthy development of infants, taking into account cultural, regional, and environmental variations, and to generate and disseminate scientific knowledge.

Over the next 12 months we plan to continue to expand our membership and will be reviewing our membership packages for individuals and organisations / centres and our pricing policy to come in line with inflation and sustain higher overhead cost and expedite any future operating losses.

In addition to promoting the registration of as many IMH practitioners as possible across the UK, we will continue plan to proactively approach a range of national organisations to encourage them to take up group membership for their practitioners. We will be furthering our collaboration with AiMH NI in the early part of 2023.

We will be expanding our reach to Universities and Colleges who run courses in Child Development and train Early Years workers, to pay for membership of AiMH UK and to enable their students to access the AiMH UK IMH CPD Programme and develop their IMH portfolio as part of their training programme;

To develop an IMH Directory on the website to include pages for:

- IMH Training Providers,
- Educational Courses in IMH and Early Child Development and
- The Infant Mental Health Recognition Register for practitioners.

AiMH UK has developed the only National set of IMH Standards, the IMH Competency Framework (IMHFC), against which trainee and trained practitioners can map their practice. (cited in the Family Hubs & Start for Life (SfL) Programme Guidance 2022); we will continue to invest and support practitioners working towards mapping their skills and creating their IMH portfolio and secure entry to the IMH Recognition Register.

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### Structure, governance and management

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is guided by its governing document, a memorandum and articles of association dated 23 June 2017, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### Organisational structure

The company was registered as a charity on 17 August 2017. Now based in the Cotswolds, the current structure consists of:

- Board of trustees - 7 trustees and 2 Honorary Advisors
- The Management team -Comprising of the President, the Clinical Director, The Director of CPD & Education and the Head of Admin and Finance. The management team meet weekly.
- Executive board - Consists of 18 members meeting quarterly to represent the voice of the professional and to coordinate the hub events and communities of practise

AIMH UK employs a full time Head of Admin and Finance, two part time (one day a week) Directors – the Clinical and CPD leads and an admin assistant part time.

#### Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Professor J Barlow

S Rance

(Resigned 28 January 2022)

C Garcia

M Miele

R Balbernie

S Abse

(Appointed 1 January 2022)

S Pritchard

(Appointed 28 January 2022)

R Spencer

(Appointed 28 January 2022)

Professor J Barlow is President and Chair of the charity.

The trustees' report was approved by the Board of Trustees.

**Professor J Barlow**

Trustee

Dated: 31 October 2023



# **ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)**

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I report to the trustees on my examination of the financial statements of Association for Infant Mental Health (U.K.) (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

#### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Stuart Christy FCA

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Almswood House  
93 High Street  
Evesham  
Worcestershire  
WR11 4DU

Dated: 31 October 2023

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	26,492	39,500	65,992	26,558	48,500	75,058
Charitable activities	3	12,964	-	12,964	6,575	-	6,575
Investments	4	30	-	30	3	-	3
<b>Total income</b>		<b>39,486</b>	<b>39,500</b>	<b>78,986</b>	<b>33,136</b>	<b>48,500</b>	<b>81,636</b>
<b>Expenditure on:</b>							
Raising funds	5	1,239	-	1,239	2,921	200	3,121
Charitable activities	6	56,842	33,039	89,881	37,274	44,463	81,737
<b>Total expenditure</b>		<b>58,081</b>	<b>33,039</b>	<b>91,120</b>	<b>40,195</b>	<b>44,663</b>	<b>84,858</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(18,595)</b>	<b>6,461</b>	<b>(12,134)</b>	<b>(7,059)</b>	<b>3,837</b>	<b>(3,222)</b>
Gross transfers between funds		11,050	(11,050)	-	12,620	(12,620)	-
<b>Net expenditure for the year/</b>							
<b>Net movement in funds</b>		<b>(7,545)</b>	<b>(4,589)</b>	<b>(12,134)</b>	<b>5,561</b>	<b>(8,783)</b>	<b>(3,222)</b>
Fund balances at 1 January 2022		(5,829)	22,807	16,978	(11,390)	31,590	20,200
<b>Fund balances at 31 December 2022</b>		<b>(13,374)</b>	<b>18,218</b>	<b>4,844</b>	<b>(5,829)</b>	<b>22,807</b>	<b>16,978</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		1,802		755
<b>Current assets</b>					
Debtors	11	2,563		1,724	
Cash at bank and in hand		16,012		24,800	
		<u>18,575</u>		<u>26,524</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(15,533)</u>		<u>(10,301)</u>	
Net current assets			3,042		16,223
<b>Total assets less current liabilities</b>			<u>4,844</u>		<u>16,978</u>
<b>Income funds</b>					
Restricted funds	13		18,218		22,807
Unrestricted funds			<u>(13,374)</u>		<u>(5,829)</u>
			<u>4,844</u>		<u>16,978</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31 October 2023

Professor J Barlow  
**Trustee**

**Company registration number 03219779**

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

#### **Charity information**

Association for Infant Mental Health (U.K.) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chipping Campden Business Hub, The Cambrook, High Street, Chipping Campden, Gloucestershire, GL55 6AT, United Kingdom.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Charitable funds**

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

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.

#### **1.3 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.

#### **1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

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.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	2,420	-	2,420	400	-	400
Grants	-	39,500	39,500	-	48,500	48,500
Memberships	24,072	-	24,072	26,158	-	26,158
	<u>26,492</u>	<u>39,500</u>	<u>65,992</u>	<u>26,558</u>	<u>48,500</u>	<u>75,058</u>

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Charitable activities

	Income from charitable activities 2022 £	Income from charitable activities 2021 £
Conference fees	12,964	6,575

### 4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Deposit account interest	30	3

### 5 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Fundraising and publicity</u>				
Seeking donations, grants and legacies	824	1,252	200	1,452
Other fundraising costs	415	1,669	-	1,669
Fundraising and publicity	1,239	2,921	200	3,121
	1,239	2,921	200	3,121



# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Charitable activities

	Charitable expenditure 2022 £	Charitable expenditure 2021 £
Depreciation and impairment	601	251
Other charitable expenditure	42,129	53,810
Wages and salaries	45,853	27,580
Staff pension costs	1,298	96
	<u>89,881</u>	<u>81,737</u>
	<u>89,881</u>	<u>81,737</u>
<b>Analysis by fund</b>		
Unrestricted funds	56,842	37,274
Restricted funds	33,039	44,463
	<u>89,881</u>	<u>81,737</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>1</u>	<u>1</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 10 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2022	3,812
Additions	1,649
	<hr/>
At 31 December 2022	5,461
	<hr/>
<b>Depreciation and impairment</b>	
At 1 January 2022	3,058
Depreciation charged in the year	601
	<hr/>
At 31 December 2022	3,659
	<hr/>
<b>Carrying amount</b>	
At 31 December 2022	1,802
	<hr/>
At 31 December 2021	755
	<hr/>

### 11 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1,212	1,032
Other debtors	240	500
Prepayments and accrued income	1,111	192
	<hr/>	<hr/>
	2,563	1,724
	<hr/>	<hr/>

### 12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	10,476	6,218
Trade creditors	670	2,511
Other creditors	762	-
Accruals and deferred income	3,625	1,572
	<hr/>	<hr/>
	15,533	10,301
	<hr/>	<hr/>

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Movement in funds		Balance at 1 January 2022	Movement in funds		Transfers	Balance at 31 December 2022
	£	Income resources	Resources expended	£	Income resources	Resources expended	£	£
AIM Foundation	12,377	12,380	(24,757)	-	25,000	(23,298)	(1,050)	652
AIM High Award	100	-	-	100	-	-	-	100
CNWL Partnership Project	19,113	23,500	(19,876)	22,707	14,500	(9,741)	(10,000)	17,466
	<u>31,590</u>	<u>35,880</u>	<u>(44,633)</u>	<u>22,807</u>	<u>39,500</u>	<u>(33,039)</u>	<u>(11,050)</u>	<u>18,218</u>

# ASSOCIATION FOR INFANT MENTAL HEALTH (U.K.)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	-	1,802	1,802	-	755	755
Current assets/(liabilities)	(13,374)	16,416	3,042	(5,829)	22,052	16,223
	<u>(13,374)</u>	<u>18,218</u>	<u>4,844</u>	<u>(5,829)</u>	<u>22,807</u>	<u>16,978</u>

### 15 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Purchase of services in the year:	
	2022 £	2021 £
Business owned by close family member of trustee	-	8,725
	<u>-</u>	<u>8,725</u>

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