



**AIM MULTI ASSET TRUST**

**FINANCIAL STATEMENTS FOR THE**

**FIRST HALF OF THE YEAR ENDED**

**30 June 2024**



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**STATEMENT OF INCOME DISTRIBUTION FOR THE PERIOD**

	Notes	2024	2023
<b>Income</b>		<b>GH¢</b>	<b>GH¢</b>
Dividend Income	6	3,500	19,238
Interest Income	7	162,691	242,217
Other Income	8	-	-
<b>Total Income</b>		<b>166,191</b>	<b>261,455</b>
<b>Expenses:</b>			
Management fees	10	31,573	71,546
Trustee fees	10	8,418	15,260
Auditors Fees	10	-	10,972
General and Administrative Expenses	11	5,146	131,721
<b>Total Expenses</b>		<b>45,136</b>	<b>229,500</b>
<b>Net investment income</b>		<b>121,055</b>	<b>31,955</b>
<b>Other Comprehensive Income:</b>			
Fair Value Gain/(Loss)	9	110,636	115,551
<b>Total comprehensive income for the year</b>		<b>231,691</b>	<b>147,507</b>

AIM MULTI ASSET TRUST FUND

FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2024

**STATEMENT OF NET ASSETS FOR THE PERIOD**

	Notes	2024	2023
<b>Short Term Funds</b>		GH¢	GH¢
Cash and Cash Equivalents	1	350,333	20,619
<b>Total Short Term Funds</b>		<u>350,333</u>	<u>20,619</u>
<b>Investment</b>			
Financial Assets at Amortized Cost	2	550,005	1,150,000
Financial Assets at Fair Value through	3	<u>1,727,216</u>	<u>1,158,795</u>
<b>Total Investments</b>		<u>2,277,221</u>	<u>2,308,795</u>
<b>Total Financial Assets</b>		<u>2,627,554</u>	<u>2,329,414</u>
Other Assets in Excess of Liabilities		135,937	124,163
<b>Net Financial Assets</b>		<u>2,763,491</u>	<u>2,453,577</u>

AIM MULTI ASSET TRUST FUND  
FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2024

**STATEMENT OF FINANCIAL POSITION**

Particulars	Notes	2024	2023
<b>Assets</b>		<b>GH¢</b>	<b>GH¢</b>
Cash and Cash Equivalents	1	350,333	20,619
Financial Assets at Amortized Cost	2	550,005	1,150,000
Financial Assets at Fair Value through	3	1,727,216	1,158,795
Trade and Other Receivables	4	188,171	195,101
<b>Total Assets</b>		<b>2,815,725.17</b>	<b>2,524,515</b>
<b>Liabilities:</b>			
Administrative fees	5	20,000	20,000
Trustee fees	5	4,300	4,005
Fund manager's fees	5	16,272	18,957
Auditor's remuneration	5	1,239	11,535
<b>Total Liabilities</b>		<b>41,811</b>	<b>54,497</b>
<b>Net Financial Assets</b>		<b>2,773,914</b>	<b>2,470,018</b>
<b>Represented by:</b>			
Unit Holders Principal		1,304,757	1,232,552
Distributed Unit Holders Earnings		1,469,158	1,237,467
<b>Unit Holders Fund</b>		<b>2,773,914</b>	<b>2,470,018</b>

NAME: EBENEZER MENSAH MANARH

SIGNATURE:



FINANCE MANAGER

30 June 2024

NAME: BENJAMIN EWUSIE

SIGNATURE:



CHIEF INVESTMENT OFFICER

30 June 2024

AIM MULTI ASSET TRUST FUND  
FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2023

**STATEMENT OF CASHFLOW FOR THE PERIOD**

	<b>2024</b>	<b>2023</b>
	<b>GH¢</b>	<b>GH¢</b>
<b>INFLOWS</b>		
Revenue	-	19,238
Receipts for and from Investors	647,769	109,657
Amount Received from Receivables	-	923,609
Bank Borrowings	-	-
Interest Received from Investments	2,942,231	3,134,564
Interest Received from Savings Deposits	-	-
Interest Received from Call Deposits	-	-
Investment Redemptions	(50,907)	(47,066)
Other Receipts Including Capital Contributions	-	-
	<b>3,539,093</b>	<b>4,140,003</b>
<b>OUTFLOWS</b>		
Payments/Refunds to Investors	-	-
Amount Paid to Other Dealers	-	-
Levis/Penalties/Fines Paid	-	-
Administration Expenses Paid	(53,251)	332,184
Other Supplier Payments	-	-
Selling and Distribution Expenses Paid	-	-
Finance Expenses Paid - Interest on Loans	-	-
Finance Expenses Paid - Bank Charges	(2,582)	1,677
Investment Placements	(3,153,546)	4,539,869
Other Expenses Including Fixed Assets	-	-
Purchases/Loan Repayment etc(Specify)	-	-
	<b>(3,209,379)</b>	<b>4,873,730</b>
NET INCREASE (DECREASE ) IN CASH AND CASH EQUIVALENT	<b>329,714</b>	<b>(733,727)</b>
BALANCE B/F CASH & CASH EQUIVALENT	20,619	754,346
<b>CASH AND CASH EQUIVALENT</b>	<b>350,333</b>	<b>20,619</b>

NAME: EBENEZER MENSAH MANARH

SIGNATURE:

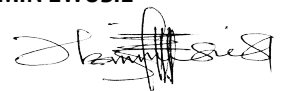


FINANCE MANAGER

30 June 2024

NAME: BENJAMIN EWUSIE

SIGNATURE:



CHIEF INVESTMENT OFFICER

30 June 2024

AIM MULTI ASSET TRUST FUND

FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2023

**STATEMENT OF DISTRIBUTED UNIT HOLDERS EARNINGS**

	<b>2024</b>	<b>2023</b>
	<b>GH¢</b>	<b>GH¢</b>
Balance at January	1,237,467	1,089,960
Net Investment Income	231,691	147,507
<b>Balance at end of period</b>	<b>1,469,158</b>	<b>1,237,467</b>

AIM MULTI ASSET TRUST FUND  
FINANACIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2024

**CAPITAL ACCOUNTS**

	Notes	2024	2023
<b>VALUES</b>		<b>GH¢</b>	<b>GH¢</b>
Balance at January 1		1,232,552	1,169,940
Value of units sold and Converted		123,112	109,657
		<b>1,355,664</b>	<b>1,279,598</b>
Value of Units Disinvested		(50,907)	(47,046)
<b>Value of the trust Fund at end of period</b>		<b>1,304,757</b>	<b>1,232,552</b>

**UNITS**

Number of units at January 1	<b>4,651,629</b>	<b>8,798,260</b>
Number of units issued (YTD)	206,622	1,819,232
	<b>4,858,251</b>	<b>10,617,492</b>
Number of Units disinvested (YTD)	(72,300)	(5,965,863)
<b>Number of units at the end of period</b>	<b>4,785,952</b>	<b>4,651,629</b>



AIM MULTI ASSET TRUST FUND  
FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2024

NOTES TO THE ACCOUNT

	2024	2023
	GH¢	GH¢
<b>1 Cash and cash equivalents</b>		
Universal Merchant Bank	328,958	15,128
GT Bank Trust Account	14,846	-
GT BANK 2	-	228
Mobile Money-USSD	6,529	5,263
	-	-
	<b>350,333</b>	<b>20,619</b>
<b>2 Financial Assets at Amortized Cost</b>		
	GH¢	GH¢
Fixed deposit	500,000	1,150,000
Repurchase Agreement	50,005	-
	<b>550,005</b>	<b>1,150,000</b>
<b>3 Financial Assets at Fair Value through other comprehensive income</b>		
	GH¢	GH¢
Standard Chartered bank	46,680	40,962
Ghana Commercial bank	45,100	27,880
Fan Milk Ltd.	9,480	8,372
Ecobank Ghana Ltd	9,333	8,415
Cal bank Ghana	1,420	1,947
Benso Oil Palm Plantation	82,177	81,400
Total Ghana Limited	51,251	47,700
New Gold ETF	8,285	5,244
MTN Ghana Ltd	84,480	28,000
Goil Ghana LTD	3,000	3,000
Guinness Ghana Breweries Ltd	22,983	-
Unilever Ghana Ltd	29,540	-
Gorvernment Notes/Bonds	-	34,312
Treasury Bills	1,279,544	821,180
Statutory Agency/Local Government Bonds	-	-
Corporate bonds	53,944	50,383
	<b>1,727,216</b>	<b>1,158,795</b>
<b>4 Trade and other receivables</b>		
	GH¢	GH¢
Interest receivables	8,493	9,405
Matured Investment	10,328	16,441
Interest receivable-Repo	96	-
Other receivables	169,255	169,255
	<b>188,171</b>	<b>195,101</b>

AIM MULTI ASSET TRUST FUND  
FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2024

<b>5 Liabilities</b>	<b>GH¢</b>	<b>GH¢</b>
Administrative Expenses	20,000	<b>20,000</b>
Trustee fee	4,300	<b>4,005</b>
Fund Manager's fees	16,272	<b>18,957</b>
Auditors fees	1,239	<b>11,535</b>
	<b>41,811</b>	<b>54,497</b>
<b>6 Dividend Income</b>	<b>GH¢</b>	<b>GH¢</b>
		-
Benso Oil Palm Plantation	-	<b>10,530</b>
MTN Ghana Ltd	3,500	<b>3,282</b>
Cal Bank	-	-
Fan Milk Ltd	-	-
Total Ghana Limited	-	<b>5,324</b>
Enterprise Ghana	-	-
Goil Ghana LTD_Div	-	<b>103</b>
	<b>3,500</b>	<b>19,238</b>
<b>7 Interest Income</b>	<b>GH¢</b>	<b>GH¢</b>
Government bonds	4,395	<b>29,557</b>
Local government bonds	-	<b>456</b>
Fixed deposits	74,173	<b>167,291</b>
Corporate bonds	5,119	<b>10,237</b>
Treasury Bills	78,909	<b>34,675</b>
Repurchase Agreement_Int.	96	
	<b>162,691</b>	<b>242,217</b>
<b>8 Other Income</b>	<b>GH¢</b>	<b>GH¢</b>
Dividend Recoveries		-
Recoveries from Liquidator		
	-	-

AIM MULTI ASSET TRUST FUND  
FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2024

<b>9 Unrealised Gains/Losses</b>	<b>GH¢</b>	<b>GH¢</b>
Standard Chartered bank	5,718	(3,592)
Ghana Commercial bank	17,220	(3,243)
Fan Milk Ltd.	1,108	644
Ecobank Ghana Ltd	918	(1,744)
Cal bank Ghana	(527)	(690)
Benso Oil Palm Plantation	777	53,095
Total Ghana Limited	3,551	26,500
New Gold ETF	3,041	17
MTN Ghana Ltd	11,199	10,400
Goil Ghana LTD	-	(280)
Unilever Ghana Ltd_Unr	3,423	-
Gorvernment Notes/Bonds_Unr	5,540	-
Gorvernment Notes/Bonds	514	10,766
Treasury Bills	82,832	21,180
Statutory Agency/Local Government Bonds	-	-
Corporate bonds	3,561	2,498
	<b>138,874</b>	<b>115,551</b>

<b>Realised_Gains_Loss</b>	<b>GH¢</b>	<b>GH¢</b>
Standard Chartered bank_Real	-	-
Ghana Commercial bank_Real	-	-
Fan Milk Ltd_Real	-	-
Ecobank Ghana Ltd_Real	-	-
Cal bank Ghana_Real	-	-
Benso Oil Palm Plantation_Real	-	-
Total Ghana Limited_Real	-	-
New Gold ETF_Real	-	-
MTN Ghana Ltd_Real	-	-
Goil Ghana LTD_Real	-	-
Gorvernment Notes/Bonds_Real	(7,058)	-
Treasury Bills_Real	(21,180)	-
Statutory Agency/Local Government Bonds_Real	-	-
Corporate bonds_Real	-	-
	<b>(28,238)</b>	<b>-</b>

<b>Fair Value Gains/Losses</b>	<b>110,636</b>	<b>115,551</b>
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<b>10 Fees &amp; Charges</b>	<b>GH¢</b>	<b>GH¢</b>
Auditor's remuneration	-	10,972
Trustee fee	8,418	15,260
Fund Manager's fees	31,573	71,546
	<b>39,990</b>	<b>97,778</b>

AIM MULTI ASSET TRUST FUND  
FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2024

<b>11 General and Administrative Expenses</b>	<b>GH¢</b>	<b>GH¢</b>
Bank charges	2,582	1,727
AGM expenses	-	36,315
Sundry expenses	-	-
Brokerage fees	1,989	741
Recovery fees	-	92,364
License fees	575	575
	<b>5,146</b>	<b>131,721</b>
<b>12 Other Assets in Excess of Liabilities</b>	<b>GH¢</b>	<b>GH¢</b>
<b>Trade and other receivables</b>		
Interest receivables	8,493	9,405
Other receivables	169,255	169,255
	<b>177,748</b>	<b>178,660</b>
<b>Liabilities</b>		
Administrative Expenses	20,000	20,000
Trustee fee	4,300	4,005
Fund Manager's fees	16,272	18,957
Auditors fees	1,239	11,535
	<b>41,811</b>	<b>54,497</b>
<b>Other Assets in Excess of Liabilities</b>	<b>135,937</b>	<b>124,163</b>