

Charity registration number 1178361

Company registration number 08182188 (England and Wales)

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr L Browne	
	Dr K Pomerantz	
	Dr A C Greene	(Appointed 23 October 2020)
	Dr A J Annear	(Appointed 31 March 2022)
	Dr R Clayton	(Appointed 31 March 2022)
	Dr M Carey	(Appointed 31 March 2022)
	Dr S Baillie	(Appointed 31 March 2022)
Charity number	1178361	
Company number	08182188	
Registered office	Capital Office City Road London EC1V 2NX	
Independent examiner	Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury Wiltshire SP1 2TJ	

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

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ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their report and financial statements for the year ended 31 August 2021.

The charity is also known as AVIGuk.

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)" (as amended for accounting periods commencing from 1 January 2019)

Structure, governance and management

The charity is controlled by its governing document, the Memorandum and Articles incorporated 20 June 2012 and the latest amendments by special resolution on 9 November 2021, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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:

M Celebi	(Resigned 16 October 2020)
C H Lowry	(Resigned 14 December 2021)
M A Sancho	(Resigned 16 October 2020)
Dr N Kumar	(Resigned 28 January 2022)
Dr L Browne	
Dr K Pomerantz	
Dr A C Greene	(Appointed 23 October 2020)
Dr A J Annear	(Appointed 31 March 2022)
Dr R Clayton	(Appointed 31 March 2022)
Dr M Carey	(Appointed 31 March 2022)
Dr S Baillie	(Appointed 31 March 2022)

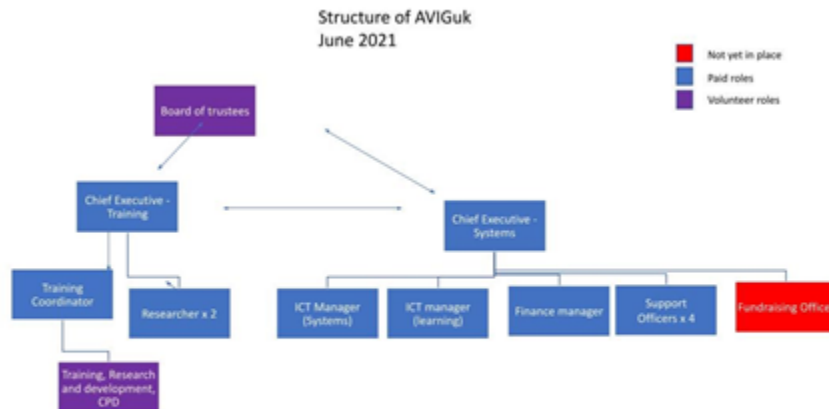
The Trustees regularly review the structure, size and composition of the board, with the object of having a membership of varied experience that is able to offer help and advice.

The existing Trustees ensure that new Trustees receive proper briefing and induction on their appointment.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021



The Trustees administer the charity and determine the general policy. The day to day operation is delegated to the Chief Executives, within terms approved by the Trustees.

Objectives and activities

The charity's objects are to advance the education and skills of using the method of 'Video Interaction Guidance'.

The policies adopted in furtherance of these objects are:

The promotion of social inclusion for the public benefit by relieving the needs of those people who are 'socially excluded' and assisting them to integrate into society in such ways as the charity thinks fit including by:

- 1) advancing the education and skills development of the public in attuned dialogue, mentalisation and active problem-solving through the method of video interaction guidance, especially where people are having difficulty in establishing and maintaining satisfying and effective communication with others.
- 2) promoting the continuing professional development of the 'helping professions' in attuned dialogue, mentalisation and active problem-solving through the method of video interaction guidance.
- 3) providing training materials for the continuing professional development of the 'helping professions' in the use of video interaction guidance.
- 4) providing an accreditation system for the continuing professional development of the 'helping professions' in the use of video interaction guidance.
- 5) maintaining a register of all accredited practitioners and supervisors in the use of video interaction guidance.
- 6) ensuring that ethical standards and competent practice are maintained by those who train the 'helping professions' in the use of video interaction guidance.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2021*

For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one of more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

There has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

It has been a year like most of us have never experienced before. We have had to adapt, show resilience, learn new skills and most of all find creative ways to stay connected and attuned to those we work with, live with and love. We have been amazed and delighted at how the VIG community has risen to the challenge.

Learning Development platform

Undoubtedly, the main development during this year has been the migration from our membership system hosted by Wild Apricot since 2014. We have now established the association on our new learning platform hosted by Matrix LMS. Our needs simply became too complex for the Wild apricot platform and Matrix enables us both to focus on and extend the training aspect of the association's activity.

All users on the Wild Apricot system were transferred to the learning platform in November 2020 when the practitioner training pathway was complete. This included a revised Initial Training Course, revised Skills Development Scales as well as revision and extension of the remaining Training material. The Accredited Practitioner Path was completed shortly thereafter and the Advanced Practitioner Path in March 2021.

For the first time, accredited practitioners are required to re-register annually. We hope this will enable the association to keep in closer touch with our practitioners. Our target had been to complete the migration by March 2021, but that target was set before COVID-19.

The final stages are the completion of a Supervisor Path and a Trainee Supervisor Path. A supervisor re-registration course, to be completed annually will be rolled out at the same time.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2021**

Training and Professional Development

The Initial Training Courses (ITC) development group adapted the ITC in light of consultation and to ensure it worked on-line as well as face to face. The revised ITC was finalised at the start of lockdown with all videos used complying with GDPR permissions. There have been 31 ITC's delivered through the learning platform, nearly all having been delivered on-line mainly using zoom. The positive feedback has created confidence in this method of delivery.

The SDS has been revised in light of consultation and was launched when the new trainee practitioner pathway was opened.

15 practitioners have successfully become accredited as Advanced Practitioners and many of these are new trainee supervisors.

The course for Reliability Tape Marking has been developed and there are now 6 supervisors who are involved in Advanced Practitioner tape marking as either lead or second markers.

Restricted funds - Research

AVIGuk are working to establish a national data collection system to collect Video Interaction Guidance (VIG) pre- and post- intervention data, with funding of £25,000 from The AIM Foundation. This involves the development of a platform for VIG practitioners to input data to contribute to the growing evidence base and support future commissioning. The one- year pilot focuses on establishing and tailoring the platform to practitioners working with parents/carers and babies (in the 1001 critical days) with the intention to expand to other services and client groups in future.

One of the main aims of the pilot is to identify a set of core outcome measures to be included in the Video Interaction Guidance Data Collection System (VIG-DCS). These measures need to be comprehensible, accessible, and informed by and easily suited to current practice. We began the search for these measure with an extensive literature review. We included VIG empirical research, literature reviews, and relevant reports (e.g. The Parent Infant Foundation's Toolkit, The Royal College of Psychiatrists' Framework for Routine Outcome Measure in Perinatal Psychiatry). After compiling an extensive list of outcome measures and consulting with experts in the field, we designed a survey for VIG practitioners working with parents/carers and babies in the UK. The purpose of this survey was to determine the outcome measures most frequently used in practice and practitioners' perceptions of usefulness and suitability.

Practitioners used a range of quantitative and qualitative measures in their practice. Most participants reported using at least one standardised measure, with the Generalised Anxiety Disorder Questionnaire (GAD-7), Karitane Parenting Confidence Scale (KPCS), the Maternal Object Relations Scale (MORS), and the Ages and Stages Questionnaire (ASQ) being used most frequently. Other measures stood out in their usefulness ratings, including the Parental Reflective Function Questionnaire (PRFQ) and the Clinical Outcomes in Routine Evaluation Outcome Measures (CORE-OM). The majority of participants also reported the use of qualitative measures, with those specific to VIG, such as the Traject Plan, being most frequently used. Few practitioners used video analysis tools, and they highlighted the labour involved, but their value for evaluating outcomes was noted. Participants shared benefits and drawbacks to using both types of measures, in relation to their suitability to the VIG practice, perceived usefulness, and impact on existing workload. It appears that both quantitative and qualitative measures should be included in the VIG-DCS, to reflect existing practice, support the transition to a new system, while also aiming to provide consistency across services.

To better understand how the Data Collection System will fit into and, hopefully, complement practice, we consulted VIG practitioners in small focus groups. During these discussions, practitioners shared their views and experiences on outcome measures currently used in the practice, further measures that should be included in the VIG-DCS, as well as looking at the practical implementation of the system including gaining consent, data collection and storage. We are now in the process of considering this data to detail some key requirements for the platform itself.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2021*

Finance team

As VIG training and supervision has been successfully delivered on-line, income through registration fees has remained stable.

The Annual Membership fees have been introduced for practitioners and supervisor fees increased to reflect the cost of the new learning platform. This has been kept at the minimum rate to cover costs.

The Finance Team have been working hard to integrate the new accounting software with the learning platform.

Regular budgeting and forecasting meetings are held to ensure that the financial situation remains secure for AVIGuk.

Financial review, risk policy and future plans

The financial position of the charity is as disclosed in the Statement of Financial Activities and the Balance Sheet as at 31 August 2021.

Overall, there is a net decrease in funds of £473 resulting in total funds at 31 August 2021 of £75,949.

The Trustees aim is to maintain Unrestricted Funds reserves, at a level that will allow the charity to weather fluctuations in the level of operational activity and income. This policy will develop further as the charity progresses.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. These are continually being assessed as operations are evolving including the establishment of a risk register.

AVIGuk are planning the following:

- To activate the Bursary Fund to enable trainees, practitioners and supervisors to apply for registration or membership fees. Examples of where this could apply might be international charitable organisations or low-income independent practitioners
- The development of AVIGuk CPD Courses to complement all the training pathways in consultation with the Board and Supervisors.
- To encourage a diverse range of CPD events led by practitioners and supervisors.
- To continue to work closely with the Learning Platform Team particularly in the development of the supervisor pathway.
- To support supervisors to feel knowledgeable and confident in supporting trainees at all levels on all learning paths.

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

Dr K Pomerantz

Trustee

Dated: 29 April 2022

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

I report to the Trustees on my examination of the financial statements of Association for Video Interaction Guidance UK (the charity) for the year ended 31 August 2021.

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.

Moore (South) LLP

33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Dated: 11 May 2022

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	2020 £
<u>Income from:</u>					
Charitable activities	2	57,769	25,000	82,769	43,167
Investments	3	-	-	-	4
Total income		<u>57,769</u>	<u>25,000</u>	<u>82,769</u>	<u>43,171</u>
<u>Expenditure on:</u>					
Charitable activities	4	<u>58,242</u>	<u>10,739</u>	<u>68,981</u>	<u>42,563</u>
Net (expenditure)/income for the year/ Net movement in funds		(473)	14,261	13,788	608
Fund balances at 1 September 2020		<u>76,422</u>	<u>-</u>	<u>76,422</u>	<u>75,814</u>
Fund balances at 31 August 2021		<u><u>75,949</u></u>	<u><u>14,261</u></u>	<u><u>90,210</u></u>	<u><u>76,422</u></u>

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

All income and expenditure derive from continuing activities.

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

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Intangible assets	8		6,049		6,292
Current assets					
Debtors	9	9,959		180	
Cash at bank and in hand		89,777		82,592	
		<u>99,736</u>		<u>82,772</u>	
Creditors: amounts falling due within one year	10	<u>(15,575)</u>		<u>(12,642)</u>	
Net current assets			84,161		70,130
Total assets less current liabilities			<u>90,210</u>		<u>76,422</u>
Income funds					
Restricted funds			14,261		-
Unrestricted funds			75,949		76,422
			<u>90,210</u>		<u>76,422</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 August 2021.

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 29 April 2022

Dr K Pomerantz
Trustee

Company registration number 08182188

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

Association for Video Interaction Guidance UK is a private company limited by guarantee incorporated in England and Wales. The registered office is Capital Office, City Road, London, EC1V 2NX.

1.1 Accounting convention

The financial statements have been prepared in accordance 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership subscriptions are recognised on receipt as they are considered non refundable.

Training and conference income is recognised in the period in which they are performed and those not are carried forward to the next accounting period as deferred income.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability as incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include fees and costs linked to the strategic management of the charity.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

Amortisation 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:

Software	20% straight line
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1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

1.8 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.

1.9 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.

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 VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Charitable activities

	2021 £	2020 £
Membership	57,769	43,167
Research project grant	25,000	-
	<u>82,769</u>	<u>43,167</u>
Analysis by fund		
Unrestricted funds	57,769	43,167
Restricted funds	25,000	-
	<u>82,769</u>	<u>43,167</u>
For the year ended 31 August 2020		
Unrestricted funds	<u>43,167</u>	

3 Investments

	Total	Unrestricted funds
	2021 £	2020 £
Interest receivable	-	4
	<u>-</u>	<u>4</u>

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

4 Charitable activities

	2021 £	2020 £
Depreciation and impairment	1,905	1,572
Administration expenses	21,147	12,047
Training expenses	3,048	7,800
SDS review	2,000	-
Telephone	51	308
Software	18,840	8,115
Subscriptions	-	92
Advance Practitioner marking	2,200	5,000
Advertising	-	450
Travel and accommodation	-	854
General expenses	489	660
Insurance	64	-
Bank charges	799	604
Paypal charges	343	568
Research project expenses	10,739	-
	<u>61,625</u>	<u>38,070</u>
Share of governance costs (see note 5)	7,356	4,493
	<u>68,981</u>	<u>42,563</u>
Analysis by fund		
Unrestricted funds	58,242	42,563
Restricted funds	10,739	-
	<u>68,981</u>	<u>42,563</u>
For the year ended 31 August 2020		
Unrestricted funds	<u>42,563</u>	

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

5 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Accountancy	-	4,930	4,930	-	4,493	4,493
Legal and professional fees	-	2,426	2,426	-	-	-
	<u>-</u>	<u>7,356</u>	<u>7,356</u>	<u>-</u>	<u>4,493</u>	<u>4,493</u>
Analysed between						
Charitable activities	-	7,356	7,356	-	4,493	4,493
	<u>-</u>	<u>7,356</u>	<u>7,356</u>	<u>-</u>	<u>4,493</u>	<u>4,493</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, in their capacity as Trustees.

Trustees' expenses

During the previous year, expenses of £10 and £10 were reimbursed to C Lowry and K Pomerantz respectively for other administration costs.

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-
	<u>-</u>	<u>-</u>

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

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

8 Intangible fixed assets

Software
£

Cost

At 1 September 2020

7,864

Additions - internally developed

1,662

At 31 August 2021

9,526

Amortisation and impairment

At 1 September 2020

1,572

Amortisation charged for the year

1,905

At 31 August 2021

3,477

Carrying amount

At 31 August 2021

6,049

At 31 August 2020

6,292

9 Debtors

2021

2020

Amounts falling due within one year:

£

£

Trade debtors

9,959

180

10 Creditors: amounts falling due within one year

2021

2020

£

£

Trade creditors

5,325

2,392

Accruals and deferred income

10,250

10,250

15,575

12,642

11 Analysis of net assets between funds

Unrestricted
funds

Restricted
funds

Total

Unrestricted
funds

2021

2021

2021

2020

£

£

£

£

Fund balances at 31 August 2021 are represented by:

Intangible fixed assets

6,049

-

6,049

6,292

Current assets/(liabilities)

69,900

14,261

84,161

70,130

75,949

14,261

90,210

76,422

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2021*

12 Related party transactions

Transactions with related parties

During the year there were no related party transactions other than those noted in note 7 above.