

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 2022

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr L Browne	
	Dr K Pomerantz	
	Dr A C Greene	
	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 13 April 2022)
Charity number	1178361	
Company number	08182188	
Registered office	124 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

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 AUGUST 2022

Welcome to the AVIGuk Annual report for 2021-22. As for previous years the aim in producing this report is to allow AVIGuk members and the wider community to know more about the work of the Association and hopefully to feel more connected as a result.

The report is produced by the Board of Trustees and the last 12 months have been a transitional time for the Board, as the Previous Chair, Clare Lowry stepped down and 4 new members joined. As the incoming Chair I have been so impressed with the achievements of Clare and the previous Board. Behind the scenes there is a continual drive to review and improve standards of training, accreditation, research and dissemination of Video Interaction Guidance. I hope you will enjoy reading about these various strands and the development work of the Association here. As always, if there are any projects or developments that you would either like to know more about or even contribute to, please do get in touch with either myself or any of the Board members or CEOs. Although the organisational structure for AVIGuk has matured significantly over recent years, we remain a small charity, dependent upon the active engagement of its membership to move forward with our aims of supporting the most vulnerable in society through this remarkable method of VIG.

Please do get in touch if you have any comments or questions about any aspects of AVIGuk or if you have any ideas that you would like to share with the Board. We welcome contributions from the wider AVIGuk community.

Dr M Carey
Chairman

Date: 17 May 2023

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their report and financial statements for the year ended 31 August 2022.

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:

C H Lowry	(Resigned 14 December 2021)
Dr N Kumar	(Resigned 28 January 2022)
Dr L Browne	
Dr K Pomerantz	
Dr A C Greene	
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 13 April 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.

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.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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.

For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or 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

There have been some changes to the functioning of the executive team during the year. As the development of the new learning platform and finance system have become established, the system and finance manager's remits have declined. However, overall the executive has experienced a year of relative stability which is very welcome.

Hilary Kennedy and David Gavine have continued as joint Chief Executives during 2021-22.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Training

Helen Gibson continued as Training Coordinator.

Practitioner Training

Initial training courses (ITCs) continue to be delivered on-line and face to face. In total 608 people completed the introductory training, 508 trainees signed onto trainee practitioner paths, 222 trainees completed their midpoint review and 93 trainees became accredited practitioners.

Advanced Practitioner Accreditation

16 practitioners enrolled to complete their Advanced Practitioner Accreditation and 12 of these practitioners were successfully accredited.

Supervisor Training

Four Advanced Practitioners enrolled onto the trainee supervisor path.

Supervisor Accreditation

Four Trainee Supervisors became Accredited as Full Supervisors.

Development of Continuing Professional Development (CPD)

Returning to VIG

Two half day events were offered in October 2021 for those wishing to return to practice following a break.

From the Problem to the Helping Question

This course was created by Jenny Jarvis and Zubeida Dasgupta and was delivered through AVIGuk. 21 completed this course. It is very popular and future courses have been and will be offered.

Reading Midpoint Review Events and Preparing Trainees and Delivering 1-1 Midpoint Reviews

These courses were created and 21 completed this training.

Reliability Training

The Reliability Training has been divided into Part 1 and Part 2 so that supervisors can attend Part 1 as a CPD event to develop their ability to score using the SDS (skills development scale). Those supervisors who wish to train to be part of the marking team can then join Part 2 of the course. 10 Supervisors completed Part 1.

Supervisor Path

This is now established and the training and development team worked together with the executive team to ensure consistency.

Membership Consultation

A Review of the Practitioner Training was undertaken. 10 members were selected randomly to join Hilary Kennedy and Helen Gibson to give feedback. Overall there was satisfaction with the training process and experience. Some actions to take forward are outlined in 'future plans'.

Future Plans

- To develop further CPD opportunities for VIG practitioners and supervisors to connect on-line
- To offer further guidance on intervention to develop confidence
- To continue to offer and establish the CPD courses now created
- To establish a team of Supervisors and practitioners who can deliver CPD events on behalf of AVIGuk

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Restricted funds - Research: The VIG Data Collection System (VIG-DCS)

The funding generously provided by the AIM Foundation in 2020 enabled AVIGuk to establish a 'smart', national Data Collection System to collect Video Interaction Guidance™ (VIG) pre- and post-intervention data.

As a result of dedicated work by the staff funded to develop VIG Data Collection System (DCS) which is now in operation. As described in the AVIGuk *End of Year Report* (January 2022), the DCS serves two purposes with regard to improving infant mental health and the mental health of older children:

1. **clinical data** regarding individual parent-infant/child dyads that help the VIG practitioner to assess the effectiveness of the intervention, and make a decision about the need for any further therapeutic input.
1. **outcome data** that enables AVIGuk to improve the delivery of VIG, and its effectiveness, by monitoring the impact of VIG across different services, regions, populations etc.

The AVIGuk *End of Year Report* (January 2022) gave a detailed account of the development of the DCS and its successful launch in February 2022. The DCS is already providing an excellent, user friendly data entry system. VIG practitioners can use the DCS, which is accessed as a web-app, live in sessions with clients, to record their goals and outcomes. It also includes pages for clients to access ahead of time, to get an overview of VIG before they meet their practitioner.

The new [AVIGuk website](#) further supports the use of the DCS with clients, as both website and DCS can be easily accessed in client sessions using the practitioner's device. The website provides the information and inspiration for the client to engage with VIG, and the DCS makes clear that client goals and outcomes are valued and prioritized.

The AVIGuk *2020-21 Report* outlined the following.

1. How and what suitable outcome measures were identified
2. How the VIG-DCS online platform was developed, and its features
3. The launch of the DCS, including user forums and training events, and most significantly the adoption of the DCS by an NHS Trust
4. Next steps, included:
 - Training events for users
 - Troubleshooting Q&A sessions
 - Dissemination of training materials
 - Creation of a short online introductory course for users, available on AVIGuk's learning platform, for practitioners to engage in asynchronous training prior to using the system.

The 'next steps' above have all been achieved.

70 Practitioners/Supervisors completed the VIG-DCS self-directed course by 1 September 2022 with a further 28 who enrolled and completed part of the course.

AVIGuk Website

In November 2021, work began on the creation of a new website for AVIGuk. The previous website, dating from 2014, had been integral to the membership system in use at the time. It had been changed little and it was sorely in need of revision. In order to create a modern professional-looking site the association decided to identify the best commercial website system that we could manage as a small charitable organisation. AVIGuk engaged Rachel Pardoe, who had experience of creating a website for another organisation using WIX. The design brief was to create a website that was much more outward looking; that would be a shop window for VIG and a resource for practitioners to use from clients to commissioners.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Antiracism, Equality, Diversity and Inclusion (ARED) Advisory Group

Alex Greene (Trustee and ARED Chair), Sharon Pinhas, Stella Anene, Enomwoyi Damali

ARED is the advisory group established to examine, challenge and address any structural inequalities within the AVIGuk and to safeguard the Association's adherence to wider systems of justice, education, health and other public organisations that our members and stakeholders belong to.

We are indebted to our serving members (alphabetical): Stela Anene, Enomwoyi Damali, Sharon Pinhas and Anita Soni, who stand in solidarity with VIG practitioners, whatever their background, and work diligently to identify and dismantle any systemic inequities that the Association may knowingly or unknowingly perpetuate. We wish to thank wholeheartedly, our retiring member, Jenny Jarvis, who helped to inaugurate the group and establish its responsibilities.

ARED would like to encourage all practitioners (trainee, accredited, supervisor) who have an interest and would like to explore joining our team to get in touch with: agreene@videointeractionguidance.net

Achievements

- AVIGuk's ARED statement is an organic statement that adheres to wider systems of justice, education, health and other public organisations that are relevant and important to our diverse AVIGuk community
- Training: in collaboration with Helen Gibson, AVIGuk's Training Co-ordinator and co-author of SDS, ARED aims to ensure working practices that are culturally responsive and sensitive e.g., Training material, events and supervision
- Diversity Data collection: the Chef Executive, Hilary Kennedy & David Gavine, in collaboration with ARED, are preparing to collect data on all practitioners to examine patterns being replicated at the different levels in the organisation and whether these compare with other organisations and the general population
- ARED's Revision of AVIGuk's values & beliefs: 'Equity' has been added to our 'values' and 'In every interaction there are two equally important people' to the beliefs. These additions are included in the revised ITC
- Our rationale for including equity as a value

Future Plans

- ARED will participate in the writing and delivery of action plans, that form part of the Board's five-year strategy
5. ARED will receive regular up-dates on the progress of background data collection, to ensure mechanisms are in place to capture the breakdown of diversity within the association, so that any inequality of opportunity or access to services inclusion can be addressed
6. ARED will draw on the knowledge and experience of practitioners to put mechanisms in place that reveal, address and amend any systemic inequities in the Association, that may be knowingly or unknowingly maintained e.g.,
 - training materials, supervision and resources
 - development of CPD events that support ARED policy & practice,
 - such as restorative justice training the Social GRRRAACCCEESSS as a way of ensuring culturally responsive and sensitive supervision
7. ARED will draw on inspiration from all practitioners to broaden our focus on diversity, to celebrate our differences and similarities and the rich and unique cultures we bring to AVIGuk

ARED will work closely with the Board and CEOs to oversee the implementation of any of the above directives.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Standards, Ethics and Complaints

Kathryn Pomerantz, Trustee

Achievements

As part of the organisational structure and purpose of AVIGuk as a small charity, a further review of the policy documents : AVIGuk Code of Conduct, Ethics and Practice and AVIGuk Compliments and Complaints Policy has been undertaken.

Reference has been made to the Charity Governance Code for smaller charities and the National Council for Voluntary Organisations (NVCO) ethical principles, to ensure that these policies embrace these principles with integrity. Within the Code of Conduct, the expectations of supervisors and trainee supervisors regarding training standards has been made more explicit.

Within the Compliments and Complaints Policy the guidance to the board on the process for resolving complaints is now clearer. It is the intention of the board in amending this document that complaints will be able to be resolved in a way that is timely, sensitive and ethical and ensures that all parties involved are supported in a safe, contained and respectful manner.

Future Plans

- To liaise with CEOs and the training and development officer to ensure these revised policies are transparent and available to all those training in AVIGuk and those supervising and supporting AVIGuk trainees.
- To develop a strategy for encouraging the giving of compliments and to make these appreciative comments available on the learning platform.

Fundraising

Kathryn Pomerantz and Martin Carey, Chair

This is a new area of development. As such it is intended that the following outcomes will be pursued:

Future Plans

To seek funding through raising awareness of AVIGuk, grant opportunities and donations by:

- Liaising with the CEOs and training and development officer to establish a bursary process
- Liaising with the CEOs and finance officer to create a donation button on the website and also to set up a Gift Aid option for when practitioners and supervisors re-register
- Exploring with the CEOs a potential fund-raising post
- To actively seek a patron to promote awareness of AVIGuk

Risk management

The previous AVIGuk board worked to create a risk management guidance document outlining the process and responsibilities. Risk was established as an item on the agenda at board meetings, and there were plans for regular reviews of the risk register at board meetings.

Future Plans

- To continue with the process above and embed the practice of identifying risk and acting accordingly
- The next review of the risk register is scheduled for July 2023, and this will take place quarterly thereafter
- To link Board Trustees with Key Leads in AVIG-UK to identify any potential risks. These will then be assessed, included in the risk register, and reviewed.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2022*

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 2022.

The charity has continued to develop the training and development requirements as noted under achievements and performance. Overall, there is a net decrease in unrestricted funds of £5,831 resulting in total unrestricted funds at 31 August 2022 of £70,118. There is also a net decrease in restricted funds of £11,136, resulting in total restricted funds of £3,125.

Reserves policy

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.

Risk policy

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.

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

Dr M Carey

Trustee

Dated: 17 May 2023

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 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.

Moore (South) LLP

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

Dated: 24 May 2023

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Charitable activities	2	79,389	-	79,389	57,769	25,000	82,769
Expenditure on:							
Charitable activities	3	85,220	11,136	96,356	58,242	10,739	68,981
Net (expenditure)/income for the year/							
Net movement in funds		(5,831)	(11,136)	(16,967)	(473)	14,261	13,788
Fund balances at 1 September 2021							
		75,949	14,261	90,210	76,422	-	76,422
Fund balances at 31 August 2022							
		70,118	3,125	73,243	75,949	14,261	90,210

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Intangible assets	8		4,144		6,049
Current assets					
Debtors	9	19,115		9,959	
Cash at bank and in hand		64,292		89,777	
		<u>83,407</u>		<u>99,736</u>	
Creditors: amounts falling due within one year	10	<u>(14,308)</u>		<u>(15,575)</u>	
Net current assets			69,099		84,161
Total assets less current liabilities			<u>73,243</u>		<u>90,210</u>
Income funds					
Restricted funds	11		3,125		14,261
Unrestricted funds			70,118		75,949
			<u>73,243</u>		<u>90,210</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 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 17 May 2023

Dr M Carey
Trustee

Company registration number 08182188

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

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 124 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 2022

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 2022

2 Charitable activities

	2022 £	2021 £
Membership	79,389	57,769
Research project grant	-	25,000
	<u>79,389</u>	<u>82,769</u>
Analysis by fund		
Unrestricted funds	79,389	57,769
Restricted funds	-	25,000
	<u>79,389</u>	<u>82,769</u>
For the year ended 31 August 2021		
Unrestricted funds	57,769	
Restricted funds	25,000	
	<u>82,769</u>	

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

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

3 Charitable activities

	2022 £	2021 £
Depreciation and impairment	1,905	1,905
Administration expenses	38,044	21,147
Training and event expenses	3,322	3,048
Teaching and assessment services	10,574	4,200
Telephone	-	51
Software	23,212	18,840
General expenses	-	489
Insurance	350	64
Bank charges	1,064	799
Paypal charges	395	343
Research project expenses	11,136	10,739
	<u>90,002</u>	<u>61,625</u>
Share of governance costs (see note 4)	6,354	7,356
	<u>96,356</u>	<u>68,981</u>
Analysis by fund		
Unrestricted funds	85,220	58,242
Restricted funds	11,136	10,739
	<u>96,356</u>	<u>68,981</u>

4 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Accountancy	-	4,867	4,867	4,930
Legal and professional fees	-	1,487	1,487	2,426
	<u>-</u>	<u>6,354</u>	<u>6,354</u>	<u>7,356</u>
Analysed between Charitable activities	-	6,354	6,354	7,356
	<u>-</u>	<u>6,354</u>	<u>6,354</u>	<u>7,356</u>

5 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.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

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

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

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

7 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.

8 Intangible fixed assets

	Software £
Cost	
At 1 September 2021 and 31 August 2022	9,526
Amortisation and impairment	
At 1 September 2021	3,477
Amortisation charged for the year	1,905
At 31 August 2022	5,382
Carrying amount	
At 31 August 2022	4,144
At 31 August 2021	6,049

9 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	9,436	9,959
Prepayments and accrued income	9,679	-
	19,115	9,959

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

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

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,058	5,325
Accruals and deferred income	10,250	10,250
	<u>14,308</u>	<u>15,575</u>

11 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:

	Movement in funds				
	Incoming resources £	Resources expended £	Balance at 1 September 2021 £	Resources expended £	Balance at 31 August 2022 £
Research: The VIG Data Collection System	<u>25,000</u>	<u>(14,261)</u>	<u>14,261</u>	<u>(11,136)</u>	<u>3,125</u>

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 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.

12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 August 2022 are represented by:					
Intangible fixed assets	4,144	-	4,144	6,049	6,049
Current assets/(liabilities)	<u>65,974</u>	<u>3,125</u>	<u>69,099</u>	<u>14,261</u>	<u>84,161</u>
	<u>70,118</u>	<u>3,125</u>	<u>73,243</u>	<u>14,261</u>	<u>90,210</u>

13 Related party transactions

Transactions with related parties

During the year there were no related party transactions other than those noted in note 5 above.