

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 2023**

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr K Pomerantz Dr A C Greene Dr A J Annear Dr R Clayton Dr M Carey Dr S Baillie
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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their report and financial statements for the year ended 31 August 2023.

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:

Dr L Browne	(Resigned 17 May 2023)
Dr K Pomerantz	
Dr A C Greene	
Dr A J Annear	
Dr R Clayton	
Dr M Carey	
Dr S Baillie	

The Trustees have continued to provide representation of the AVIGuk members and provide strategic leadership, with the addition of four new trustees in March 2022, the Board now represents England, Scotland and Wales.

The Trustees recognise the importance of transparency, and have developed the Trustee induction process which now includes an information briefing session from our Chief Executive Officers. Additionally, the roles, responsibilities, and expectations for Trustees were revisited to enhance the induction of new members. This initiative aligns with the commitment to foster a well-informed and empowered Board.

The Board met virtually seven times and, in December 2023, conducted a face-to-face Away Day where the Risk Register was reviewed and updated.

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 2023

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

Hilary Kennedy and David Gavine have continued as joint Chief Executives Officers (CEOs) during 2022-23.

As a charity AVIGuk is required to maintain a Board of Trustees. Trustees are volunteers who serve a fixed term of office in order to provide strategic leadership in line with the charity's overarching aims and values. This year the Board has continued to provide oversight and help set the strategic direction for the Association, and in light of four new Trustees joining in March 2022, produced a document setting out the terms of office and expectations for Trustees. It is intended that this framework will help members to be clearer about what is involved in serving on the Board as well as helping to prepare new Trustees for the role.

This year the Board also reviewed and revised the AVIGuk complaints policy in order to better articulate the process that should be followed and the support available so this could be transparent to all. This was then published on the Learning Platform.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

The Board continued to liaise regularly with the training group, supporting the appointment of a training officer and maintaining oversight of the changes in AVIGuk midpoint and accreditation procedures. The Board plans to support further consultation on the proposals to bring Practitioner Accreditation in house, and to ensure that robust and systematic feedback is collected on developments such as these, for example The Board would like to see evaluation of the recent changes to the Initial Training Course (ITC). The Board's role here is to liaise with the Training group to stay abreast of developments and aim to ensure that implementation is in line with AVIGuk Values and beliefs and ensure that members voices are heard.



From L to R: Ruth, Alison, Sarah, Alex and Kathryn-Martin at the Rear

The Board sincerely thanks all members for their ongoing support and commitment to AVIGuk's mission.

In a similar vein, the Board has continued to maintain oversight of the Association's finances and has worked with the CEOs in order to develop improved reporting mechanisms that better summarise AVIGuk's financial situation and make this more accessible and easier to understand and communicate.

The Board has also continued to support and promote the work of the AREDI (Anti Racism Equity Diversity and Inclusion) group which was formed in 2021. AREDI have been very active again this year and particularly focussed on plans for the collection of demographic information about protected characteristics from members.

Trustees to AVIGuk live in Scotland, Wales and England and have experience in a variety of sectors including health, education and social care bringing this diversity of experience to their dealings with the Board. This means the Board meeting virtually and in this reporting period the Board completed seven virtual meetings. Alongside the main Board meetings Trustees also hold responsibility for certain areas of VIG and will voluntarily participate in sub groups to organise and plan for specific AVIGuk areas such as equal opportunities, training development and risk management. In December the Board met in person for the first time, holding a successful away day. At this meeting the Risk Register was reviewed and updated.

Finally, The Board are excited that 2024 will see another AVIGuk Conference and are keen to ensure that the event is a great success.

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

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

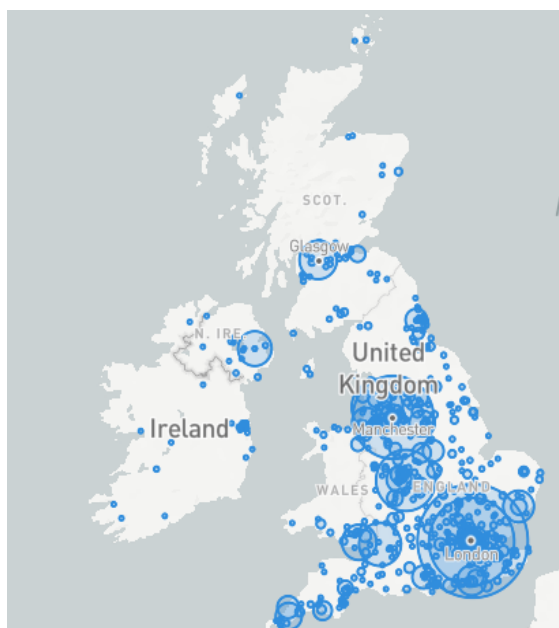
ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

AVIGuk Website Developments

To better serve the public, AVIGuk launched a new website on the WIX platform in March. The sustained monthly traffic of around 800 visitors both internationally and throughout the UK reflects AVIGuk's efforts to meet the needs of our diverse audience.

Prior to this year we used the home pages of our previous membership and learning platforms as our public website too. This was less than optimal because what the public needs from a VIG website is very different from that needed by VIG learners and practitioners. So, in late 2022, we subscribed to WIX as a website platform. WIX is one of the most popular website builders in the world, being extremely sophisticated and modern yet very easy to learn and use. We commissioned Rachel Pardoe to update and further develop the content needed by the public. The new website was launched in March. There was an immediate surge of traffic in response to the news of the launch. However, after that passed, the site has continued to receive about 800 new visitors every month. They come from all over the world but overwhelmingly from the UK. Within UK, a map of these new visitors gives a sense of strength of VIG activity across the country.



Training and Development Team

Our training initiatives made significant strides. A total of 136 trainees achieved accreditation as practitioners, showcasing the success of our programs. The Training Team, now led by Helen Gibson as Training Lead and Michele Corley as Training Officer, introduced new CPD events which have proved very popular. We observed increased engagement with courses such as the Professional Traject Plan, Leading 1-1 Midpoint Reviews, and SDS Masterclasses.

Main Data from the Year 1 September 2022 - 31 August 2023 (1 September 2021- 31 August 2022 in brackets for comparison)

Practitioner Training

- The ITCs continue to be delivered on-line and face to face. In total, 643 (608) people completed the introductory training through the Learning Platform,
- 482 (508) trainees signed up on to trainee practitioner paths, 239 (222) trainees completed their midpoint review, and 136 (126) trainees became accredited practitioners.

Advanced Practitioner Accreditation

- 12 (16) practitioners enrolled to complete their Advanced Practitioner Accreditation and 8 (12) of these practitioners successfully accredited.

Supervisor Training

- 6 (4) Advanced Practitioners enrolled onto the trainee supervisor path.

Supervisor Accreditation

- 6 (4) Trainee Supervisors became Accredited as Full Supervisors

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

CPD Delivered

Paid for CPD

- **From the Problem to the Helping Question:** This course was created by Jenny Jarvis and Zubeida Dasgupta and was delivered through AVIGuk. 30 (21) learners completed this course.
- **SDS Masterclass for working towards Advanced:** These were introduced during 2022 -23 and although only 16 learners have attended so far, they have greatly enjoyed and reported an excellent learning experience.
- **SDSS Masterclass for those working towards Supervisors:** Again only recently introduced, one event offered and 2 learners have attended

Free CPD events

- **Reflecting on my own Professional development Using the Professional Traject Plan** –63 learners
- **Leading 1-1 Midpoint Reviews & 1-1 Practitioner Accreditation** –69 learners
- **CPD for Supervisors training Trainee Supervisors** –33 learners
- **AVIGuk CPD for Lead Trainers of ITC** – 68 learners – update on recent changes. New slide on VIG in Learning Disabilities created by Sheridan Forster and exchanged for VIG with elderly

The Training Team's future focus includes encouraging optimal use of the Learning Platform, implementing additions to support practice standards, improving communication with the Board, and conducting consultations about future changes.

The "Dancing into the Future Together, Shining a Light on VIG Conference" set for 13th June 2024, with a Supervisor day on 14th June 2024 in Blackpool, is in the planning stages. Events Coordinators Oonagh Davies and Ava Carlon have been appointed to lead the coordination efforts for the conference. Their expertise will ensure a well-organised and impactful event.

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



Anti-racism, Equality, Diversity & Inclusion
(AREDI) Advisory Group

Chaired by Trustee Alex Greene, the AREDI Advisory Group has played a pivotal role in addressing potential structural inequalities within AVIGuk. We're proud to have incorporated "Equity" into AVIGuk's values. AREDI's focus on diversity data collection and collaboration with the Training Coordinator underscores our commitment to culturally responsive practices.

Looking ahead, AREDI is committed to actively participating in the Board's five-year strategy, overseeing background data collection, addressing systemic inequities, and collaborating closely with the Board and CEOs to implement directives.

AREDI, chaired by Alex Greene (Board Trustee), 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. See statement ink: https://learnvig.matrixlms.eu/group_resources/folder/15224?folder=1628384&page_router=true

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.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

AREDI 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

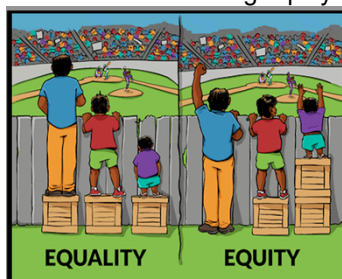
AVIGuk's AREDI statement is an organic statement that adheres to wider systems of justice, education, health and other public organisations that are relevant and important to our diverse AVIGuk community https://learnvig.matrixlms.eu/group_resources/folder/15224?folder=1628384&page_router=true

Training: in collaboration with Helen Gibson, AVIGuk's Training Co-ordinator and co-author of SDSs, AREDI 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 AREDI, 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. For information about the rationale behind data collection, how it will be collected, stored and used please see: https://learnvig.matrixlms.eu/group_resources/folder/15224?folder=2107418&page_r

AREDI'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 (see Unit 2 handouts: https://learnvig.matrixlms.eu/files/86249/ITC_Unit_2_Handout_Nov_2022_copy.pdf

Our rationale for including equity as a value



Future Plans

- AREDI will participate in the writing and delivery of action plans, that form part of the Board's five-year strategy
 - AREDI 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
 - AREDI will participate in the writing and delivery of action plans, that form part of the Board's five-year strategy
-
- AREDI 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
 - AREDI 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 AREDI policy & practice,
 - such as restorative justice training the Social GRRRAACCCEEESSS as a way of ensuring culturally responsive and sensitive supervision
 - AREDI 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

AREDI 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 2023*

Financial review

The financial position of the charity is as disclosed in the Statement of Financial Activities and the Balance Sheet as at 31 August 2023.

AVIGuk remains robust with a turnover of £92,785 from subscriptions and courses. A generous restricted AIM grant of £25,000 was secured for further developing the Data Collection System.

Expenditure, including online systems, staff payments, and training activities, was managed responsibly.

Overall, there is a net decrease in unrestricted funds of £12,078 resulting in total unrestricted funds at 31 August 2023 of £58,040. There is also a net increase in restricted funds of £23,978, resulting in total restricted funds carried forward of £27,103.

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 management

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 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
- 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 2023

FUTURE PLANS

ENCOURAGING and MAXIMISING THE USE OF THE LEARNING PLATFORM

- The Training Team are developing ways to get the most of the learning plan for the whole community eg; Simplify (not replicate) the paths and courses on the Learning Platform and create central messaging to the Training and Development team
- Standardise how we communicate with everyone (e.g: use of groups)
- Improving communication with trainees by making direct contact re: recent changes
- Activate practitioners who are not currently accessing the Learning Platform by offering free CPD courses eg: Embedding VIG in Practice
- Encourage attendance at Masterclasses
- Facilitate access to the clear guidance for Intervention

NEW ADDITIONS TO SUPPORT STANDARDS OF PRACTICE

- AVIGuk Midpoint Reviews and Accreditation and Beyond inhouse
- Creating a system for ** Payment-in-kind for organisations
- Advance payments for Registration, Midpoints and Accreditations
- Improving standard and delivery of VERP (video enhanced reflective practice) through courses and creation of badges
- Increasing tape markers by offering free Scoring Advanced Skills with the SDS course to Supervisors
- Continuing updating materials and use of video
- Consider how re-registration processes and links to CPD can enhance Standards of Practice

COMMUNICATION WITH THE BOARD

- Continue to enhance the relationship between the Board Training representatives, the Board and the Training Team

CONSULTATION ABOUT CHANGES

- Consultation on future of Midpoints and Accreditations outside AVIGuk by end of March 2024
- Regular Summer Review – about new ideas for ITC, delivery of supervision, timing of Midpoints

CONFERENCE

- Dancing into the Future Together, Shining a Light on VIG Conference on 13th June with Supervisor day on 14th June in Blackpool

DATA COLLECTION

- Continue to develop the VIG-DCS as required
- Provide training for all members to encourage use of VIG-DCS
- Provide a poster re VIG-DCS for Blackpool Conference
- Provide analysis of data by end August 2024

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

Dr M Carey
Trustee

22 March 2024

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 2023.

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: 28 March 2024

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Charitable activities	2	93,184	25,000	118,184	79,389	-	79,389
Charitable activities	3	105,262	1,022	106,284	85,220	11,136	96,356
Net income/(expenditure) and movement in funds		(12,078)	23,978	11,900	(5,831)	(11,136)	(16,967)
Reconciliation of funds:							
Fund balances at 1 September 2022		70,118	3,125	73,243	75,949	14,261	90,210
Fund balances at 31 August 2023		58,040	27,103	85,143	70,118	3,125	73,243

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

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	8		2,239		4,144
Current assets					
Debtors	9	34,054		19,115	
Cash at bank and in hand		70,575		64,292	
		104,629		83,407	
Creditors: amounts falling due within one year	10	21,725		14,308	
Net current assets			82,904		69,099
Total assets less current liabilities			85,143		73,243
The funds of the charity					
Restricted income funds	11	27,103		3,125	
Unrestricted funds		58,040		70,118	
		85,143		73,243	

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 2023.

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 26 March 2024

Dr M Carey
Trustee

Company registration number 08182188 (England and Wales)

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

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 or grantors 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 2023

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 2023

2 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Membership	31,785	-	31,785	31,515	-	31,515
Training	61,000	-	61,000	47,874	-	47,874
AIM foundation grant	-	25,000	25,000	-	-	-
Other income	399	-	399	-	-	-
	<u>93,184</u>	<u>25,000</u>	<u>118,184</u>	<u>79,389</u>	<u>-</u>	<u>79,389</u>

3 Expenditure on charitable activities

	2023 £	2022 £
Direct costs		
Depreciation and impairment	1,905	1,905
Conference expenses	14,083	-
Administration expenses	5,903	38,044
Training and event expenses	34,105	3,322
Teaching and assessment services	9,895	10,574
Finance administration	7,869	-
Software	23,672	23,212
Advertising	375	-
Insurance	319	350
Bank charges	831	1,064
Paypal charges	306	395
Research project expenses	1,022	11,136
	<u>100,285</u>	<u>90,002</u>
Share of support and governance costs (see note 4)		
Governance	5,999	6,354
	<u>106,284</u>	<u>96,356</u>
Analysis by fund		
Unrestricted funds	105,262	85,220
Restricted funds	1,022	11,136
	<u>106,284</u>	<u>96,356</u>

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

4 Support costs allocated to activities

	2023 £	2022 £
Governance costs	5,999	6,354
	<u>5,999</u>	<u>6,354</u>
Governance costs comprise:	2023 £	2022 £
Accountancy	4,980	4,867
Legal and professional fees	1,019	1,487
	<u>5,999</u>	<u>6,354</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.

6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-
	<u>-</u>	<u>-</u>

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

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

8 Intangible fixed assets

	Software £
Cost	
At 1 September 2022 and 31 August 2023	9,526
Amortisation and impairment	
At 1 September 2022	5,382
Amortisation charged for the year	1,905
At 31 August 2023	7,287
Carrying amount	
At 31 August 2023	2,239
At 31 August 2022	4,144

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	12,841	9,436
Prepayments and accrued income	21,213	9,679
	34,054	19,115

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	11,175	4,058
Accruals and deferred income	10,550	10,250
	21,725	14,308

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
Research: The VIG Data Collection System	3,125	25,000	(1,022)	27,103

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

11 Restricted funds

(Continued)

Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
Research: The VIG Data Collection System	14,261	-	(11,136)	3,125

AVIGuk are working to establish a national data collection system to collect Video Interaction Guidance (VIG) pre- and post- intervention data, with funding of a further £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 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	70,118	93,184	(105,262)	58,040

Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	75,949	79,389	(85,220)	70,118

13 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 31 August 2023 are represented by:			
Intangible fixed assets	2,239	-	2,239
Current assets/(liabilities)	55,801	27,103	82,904
	58,040	27,103	85,143

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

13 Analysis of net assets between funds

(Continued)

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

14 Related party transactions

Transactions with related parties

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