

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 2024**

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr A J Annear Dr R Clayton Dr M Carey Dr S Baillie Ms R E Hind	(Appointed 20 January 2025)
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 2024

Welcome to the AVIGuk Annual report covering 2023-4. Reflecting on our achievements and challenges, AVIGuk made great strides again this year. In fact, there are so many achievements to reflect on, I am spoilt for choice in where to start! But the highlight for many members will have been the opportunity to come together for a Conference again, after years of keeping our distance. The AVIGuk events team organised a fantastic conference in sparkly Blackpool, and over 300 people heard inspiring speakers and workshop presenters describe uplifting projects and perspectives. Poster presenters sparked huge interest and the Supervisors Day following on from the Conference itself was extremely well attended and energetic.

Elsewhere this year two large centrally commissioned projects drove a big increase in the numbers of practitioners entering training and supervised practice in VIG. The Psychological Therapy Training Centre (PTTC) in Manchester successfully won an NHS England tender to train 100 staff from Perinatal services across the country. Meanwhile our joint CEO Hilary Kennedy led a group of 50 Supervisors to begin delivery on the Best Start for Life project; an ambitious programme to train 400 VIG practitioners commissioned by the Department for Health & Social Care. These initiatives to deliver VIG training and supervision at scale are not only providing a large injection of new VIG practitioners, but crucially are also providing opportunities to pilot innovative additions to VIG training and deliver workforce transformation within a clear framework to achieve sustainable implementation.

Of course, elsewhere this year the AVIGuk training and development team steered us towards a more coherent programme of mid-point training days and final accreditation meetings by taking these events largely in house and organising them on behalf of members. The goal was to provide learners with a more consistent experience as well as ensuring quality and excellence. The Training Team also further expanded the excellent programme of Training Courses for AVIGuk Practitioners and Supervisors, supporting our Continued Professional Development through workshops and Masterclasses. This was in addition to organising completely free events to support our practice, for example the launch the new AVIGuk VERP materials. The impact of all these developments has been to further systematise the training route, refine training standards and improve the quality and efficiency with which the VIG method is disseminated to practitioners. Ultimately this results in more families and clients receiving Video Interaction Guidance and benefitting from this exciting and joyful and respectful approach.

As we draw this statement to a close, I'd like to take the opportunity to thank our Joint CEOs, Hilary Kennedy and David Gavine for their tireless energy effort and enthusiasm, we would be lost without them. I'd like to thank Helen Gibson and the Training and Development team who have provided the basis for so many of the improvements in the way we teach, supervise learn and share this extraordinary method, always staying within the values of VIG. I'd like to thank the Events team, who created such a successful and joyful conference. I'd also like to Thank my fellow members of the Board, who give their time to make sure the charitable purpose of AVIGuk is always at the centre of what we do. I'd like to thank the numerous members of staff who carry out essential back room roles and functions for us, always ensuring we serve our members to the best of our ability. Finally I'd like to thank all the VIG Practitioners (in training and qualified), Supervisors and Trainers who are the people that best represent the Method of VIG and are sharing that contagious enthusiasm with every interaction they have.

.....
Dr M Carey
Chairman

Date:

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their report and financial statements for the year ended 31 August 2024.

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 K Pomerantz	(Resigned 15 May 2024)
Dr A C Greene	(Resigned 20 January 2025)
Dr A J Annear	
Dr R Clayton	
Dr M Carey	
Dr S Baillie	
Ms R E Hind	(Appointed 20 January 2025)

AVIGuk is a Charity regulated by the Charities Commission. All Charities are required to maintain a Board of Trustees. The board is made up of volunteers and its responsibilities include; setting the overall strategy for AVIGuk, making sure AVIGuk fulfils its legal responsibilities, maintaining high standards of internal governance and holding the Chief Executive Officers (CEOs) and other employed staff to account.

To support these aims the Board of Trustees meet a minimum of 6 times a year. The board also arranges additional meetings for specific purposes (recent meetings have focused on reviewing the AVIGuk Risk register and discussing a revised Strategic plan for AVIGuk). In addition the Board have an away day once a year, which affords time to explore topics in greater depth.

In contrast to the Board of Trustees, the CEOs are employees of AVIGuk. They manage all the other employed staff and are responsible for the day-to-day running of the organization. The CEOs and the Chair of the Board meet regularly to ensure alignment.

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 2024

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.

Activities

Mission and Vision

AVIGuk is a small but growing Charity with the ultimate goal of promoting social inclusion through the development, dissemination and regulation of Video Interaction guidance in the UK.

Current Focus

The focus of this year's activity was strongly aligned with AVIGuk's strategic plan. Our various activities supported our goals for Training, Finance, Research, our Learning Platform and embedding EDI. As the current strategic plan for AVIGuk comes to an end in 2025 the Board are excited to be setting the strategic direction for the next few years, and are starting this work next month.

The Need for our Work

VIG is a powerful, short, inexpensive, respectful approach to promoting relational attunement between people. It has an excellent evidence base and it is so encouraging to see more practitioners than ever before train in the method this year. However, the method is under utilised in so many different fields, and AVIGuk has a clear role in further promoting the method so that more people can benefit from the extraordinary improvements it can bring about.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance

The *Training and Development Review 2023-2024* for the annual report provides a comprehensive summary of training achievements, challenges, and planned future initiatives by AVIGuk. Key points include:

a. **Training Delivery:**

- Practitioner training saw a mix of online and face-to-face sessions, with 760 people completing introductory training. A drop in non-BSfL (Best Start for Life) participation was noted, possibly due to resource constraints and alternative training options.
- The new TPP program was launched, with stable trainee numbers but some payment issues, which are under review.

b. **Advanced Practitioner and Supervisor Training:**

- Advanced Practitioner pass rates improved to 93%, with efforts to enhance support while maintaining standards.
- Supervisors starting training saw increased enrolment. However low supervisor accreditation rates prompted support initiatives for struggling candidates.

c. **Continuing Professional Development (CPD):**

- Various CPD courses were delivered, including specialized masterclasses and free events, enhancing practitioner skills and knowledge in areas like Advanced Skills and Embedding VIG.

d. **Learning Platform and Communication Improvements:**

- Updates made the Learning Platform more user-friendly and consistent. Communication channels were strengthened to improve responsiveness.

This report highlights the organisation's commitment to enhancing training delivery, maintaining high standards, and expanding resources for continuous professional development.

Transparency and Accountability

AVIGuk complies with UK Charity Laws and all relevant regulations. We file an annual report and accounts to the Charities Commission and Companies House.

AVIGuk works with a specialist accountancy firm who offer advice to charities through a management report.

The Board of Trustees has also commissioned an EDI advisory group (ARED) to offer consultation advice and strategic direction to the way we ensure EDI is at the heart of what we do.

AVIGuk is also committed to hearing from its members (the Supervisors and practitioners who are learning or already qualified in VIG). We do this through various formal and informal channels.

These multiple sources of feedback inform the way the organisation is run and the way that future activities are carried out.

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 2024

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 2024.

Overall, there is a net increase in unrestricted funds of £125,376 resulting in total unrestricted funds at 31 August 2024 of £183,416. There is also a net decrease in restricted funds of £443, resulting in total restricted funds carried forward of £26,660.

The total income this year was £306,623, this is a very significant increase from the previous year (£93,184). It was made up as follows:

- Sales of Conference tickets £43,295
- Membership subscription income £20,281
- Sale of Courses £240,880. This was our biggest source of income this year and resulted from structural changes in which AVIGuk moved to payment up front for registration and accreditation from trainees at the outset of their training. Having collected this income in 2023-24 it is important to note that we will be fulfilling the commitments by providing teaching and assessment services to those on the training routes in subsequent financial years.

This year's financial surplus (£125,376) needs to be seen in the light of these future commitments. The budget for 2024-25 has taken this into account.

The total expenditure of AVIGuk this year stood at £182,760, leaving us a surplus of £125,376. It is worth noting that halfway through this reporting period we switched our employment model from using self-employed contractors, to maintaining a staff of employees and operating our own payroll. This model of employment better reflects the reality of the relationship between AVIGuk and those who work for it and puts us on a secure legal footing going forward.

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 charity's trustees have ultimate responsibility for risk and consequently we regularly review and assess the risks faced by AVIGuk in all areas of its work. We proactively plan for the management of those risks and use a risk register to help us track and evaluate risks.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

FUTURE PLANS

Learning Platform Development

- Update Trainee Supervisor Path and Supervisor Path (following consultation with supervisors)
- Continue to work on consistency across the Learning Platform
- Provide more teaching videos in the ITC

Communication with members

- Provide further information on how to continue to access VIG supervision after the initial training including clarity on how to register with AVIGuk
- Further highlight AVIGuk Values and Beliefs and independent learning
- Consistently update new modules on the Supervisor Path
- Establish monthly Practitioner drop-ins

CPD

- Further support Practitioners and Supervisors to deliver VERP courses
- Set up specialist themed intervision which will be facilitated by AVIGuk
- Further support independent learning through the Learning Platform for both supervisors, practitioners and trainees
- Establish Lunchtime Live monthly events
- Create and support delivery of the new CPD courses 'Capturing Change' and 'Formulation'

Accreditation Processes

- Bring Advanced Practitioner Accreditation and Supervisor Accreditation in line with MPR and PAB
- Ensure that the Advanced Practitioner Accreditation process is more supportive for the practitioner and the accrediting supervisors
- Enable trainee supervisors and progressing supervisors to sign up to observe accreditations and reviews in order to develop practice and gain badges

Development of Training, Development and Research Team

- Review and provide clear job descriptions for the new Training Team
- Implement annual reviews for all team members
- Create a contract and a scheme for payment for those delivering training for AVIGuk

Conference

- Plan the next conference October 2025 most likely in Cardiff to include a Supervisor and Practitioner half day

Data Collection

The newly-appointed Data Analyst will:

- Provide training for all members to encourage use of VIG-DCS
- new data-analyst is moving the VIG-DCS to a new platform KOBO
- Set up a portal system so individual services can locate their input-data via KOBO
- Provide analysis of data as requested during 2025
- Provide support for VIG Practitioners entering data as required
- Continue to develop the VIG-DCS as required – Extension into School age children (funded by Essex County Council)

Research Plans

The newly appointed Research Co-ordinator will:

- Create an accessible resource of VIG and related research papers, conference presentations and posters
- Create an AVIGuk Research and Publishing Advisory group of VIG Supervisors who are interested in supporting other members to support research, writing etc
- Support members who are considering research projects initially, and with finding the right mentor for them from the AVIGuk Research and Publishing Advisory group or other Peer networks

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2024*

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

Dr M Carey
Trustee

15 April 2025

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 2024.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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.

Robert MacDonald
Moore (South) LLP

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

Dated: 28 April 2025

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	131	-	131	-	-	-
Charitable activities	3	306,623	-	306,623	93,184	25,000	118,184
Investments	4	939	-	939	-	-	-
Total income		307,693	-	307,693	93,184	25,000	118,184
Expenditure on:							
Charitable activities	5	182,317	443	182,760	105,262	1,022	106,284
Total expenditure		182,317	443	182,760	105,262	1,022	106,284
Net income/(expenditure) and movement in funds		125,376	(443)	124,933	(12,078)	23,978	11,900
Reconciliation of funds:							
Fund balances at 1 September 2023		58,040	27,103	85,143	70,118	3,125	73,243
Fund balances at 31 August 2024		183,416	26,660	210,076	58,040	27,103	85,143

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	11		330		2,239
Current assets					
Debtors	12	27,360		34,054	
Cash at bank and in hand		201,804		70,575	
		<u>229,164</u>		<u>104,629</u>	
Creditors: amounts falling due within one year	13	<u>(19,418)</u>		<u>(21,725)</u>	
Net current assets			209,746		82,904
Total assets less current liabilities			<u>210,076</u>		<u>85,143</u>
The funds of the charity					
Restricted income funds	15	26,660		27,103	
Unrestricted funds	16	183,416		58,040	
		<u>210,076</u>		<u>85,143</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 2024.

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 15 April 2025

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 2024

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 and training income are recognised on receipt as they are considered non refundable.

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 2024

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.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	131	-

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Membership	20,281	-	20,281	31,785	-	31,785
Training	240,880	-	240,880	61,000	-	61,000
Conference	45,295	-	45,295	-	-	-
AIM foundation grant	-	-	-	-	25,000	25,000
Other income	167	-	167	399	-	399
	306,623	-	306,623	93,184	25,000	118,184

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	939	-

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

5 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	66,798	-
Depreciation and impairment	1,909	1,905
Executive team	461	14,083
Administration expenses	6,904	5,903
Training and event expenses	36,115	34,105
Teaching and assessment services	1,674	9,895
Finance administration	2,147	7,869
Software	23,453	23,672
Advertising	-	375
General expenses	1,484	-
Insurance	327	319
Bank charges	135	831
Paypal charges	1,334	306
Research project expenses	443	1,022
Conference expenditure	34,896	-
	<u>178,080</u>	<u>100,285</u>
Share of support and governance costs (see note 6)		
Governance	4,680	5,999
	<u>182,760</u>	<u>106,284</u>
Analysis by fund		
Unrestricted funds	182,317	105,262
Restricted funds	443	1,022
	<u>182,760</u>	<u>106,284</u>

6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>4,680</u>	<u>5,999</u>
Governance costs comprise:		
Accountancy	4,680	4,980
Legal and professional fees	-	1,019
	<u>4,680</u>	<u>5,999</u>

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

7	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Amortisation of intangible assets	1,909	1,905
		<u> </u>	<u> </u>

8 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.

Five trustees (2023 - none) had expenses reimbursed totalling £625 (2023 - £Nil) for reimbursed travel and subsistence expenditure.

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	11	-
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	63,123	-
Other pension costs	3,675	-
	<u> </u>	<u> </u>
	66,798	-
	<u> </u>	<u> </u>

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

10 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 2024

11 Intangible fixed assets

	Software £
Cost	
At 1 September 2023 and 31 August 2024	9,526
Amortisation and impairment	
At 1 September 2023	7,287
Amortisation charged for the year	1,909
At 31 August 2024	9,196
Carrying amount	
At 31 August 2024	330
At 31 August 2023	2,239

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	18,424	12,841
Prepayments and accrued income	8,936	21,213
	27,360	34,054

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,091	-
Trade creditors	-	11,175
Other creditors	14,427	-
Accruals and deferred income	3,900	10,550
	19,418	21,725

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,675	-

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

15 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 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
Research: The VIG Data Collection System	27,103	-	(443)	26,660
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	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
	<u> </u>	<u> </u>	<u> </u>	<u> </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 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.

16 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 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	58,040	307,693	(182,317)	183,416
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	70,118	93,184	(105,262)	58,040
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Intangible fixed assets	330	-	330
Current assets/(liabilities)	183,086	26,660	209,746
	<u>183,416</u>	<u>26,660</u>	<u>210,076</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Intangible fixed assets	2,239	-	2,239
Current assets/(liabilities)	55,801	27,103	82,904
	<u>58,040</u>	<u>27,103</u>	<u>85,143</u>

18 Related party transactions

Transactions with related parties

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