

Company registration number 08182188 (England and Wales)

Charity registration number 1178361 (England and Wales)

**ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

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)
	Mrs J F Rees	(Appointed 23 February 2026)
	Mrs L J Flannery	(Appointed 24 February 2026)
	Mrs C H Lowry	(Appointed 16 February 2026)
	Ms S R Codd	(Appointed 9 February 2026)
	Dr A M Latham	(Appointed 14 July 2025)
Country of incorporation	United Kingdom (England and Wales)	08182188
Charity registration	England and Wales	1178361
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	
Accountants	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 2025

This was a year in which AVIGuk managed the surge in training from the year before as Trainees under the Best Start for Life (BSFL) Commission as well as those commissioned by NHSE for Perinatal services across the country, worked their way through their training requirements. The corresponding challenges for the association were focused on maintaining our growth, prudent management of financial resources and honing systems to support the surge in training numbers. For example, there was a threefold increase in the number of Mid-Point Reviews attended this year, as the BSFL practitioners in training made excellent progress towards eventual qualification in VIG. This represented an excellent opportunity for the Association to deliver on its plan to bring point reviews and Final accreditation events 'in-house', but this has been a complex task for the training team, who have delivered magnificently and even further refined systems that were already working well.

Because the increase in VIG trainees brought with it a corresponding increase in membership income, the Association had an opportunity this year to undertake a significantly enhanced range of development work. For example, the recently appointed VIG Research Coordinator has created a Publishing Advisory Group to support members to contribute to the growing research on VIG as well as collating an accessible resource of research papers and conference presentations supporting the Value of VIG. There was also a further round of development to the VIG Data Collection System (VIG- SDS), moving the system to a new platform and improving the Portal so that services can more easily retrieve their data as well as providing training for members on how to enter data.

It has been a time of renewal amongst the Board itself, as three new members joined to support our work, in anticipation of four Board members retiring from their role in 2026. As one of those members reaching the end of their term, this will be the final Annual report I will write, and it is very satisfying to have been involved in another successful year for the Association.

Dr M Carey
Chairman

Date: 15 May 2026

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their report and financial statements for the year ended 31 August 2025.

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 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)
Mrs J F Rees	(Appointed 23 February 2026)
Mrs L J Flannery	(Appointed 24 February 2026)
Mrs C H Lowry	(Appointed 16 February 2026)
Ms S R Codd	(Appointed 9 February 2026)
Dr A M Latham	(Appointed 14 July 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.

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.

All trustees receive structured induction and ongoing development to ensure they are equipped to discharge their duties effectively. This includes understanding the charity's purposes, governance arrangements and financial framework.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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.

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 train and make progress in the method this year. However, as reported previously, the method is underutilised in so many different fields, and AVIGuk has a clear role in further promoting and dissemination so that more people can benefit from the extraordinary improvements this method can bring about.

Current Focus

Last year's activity was strongly aligned with AVIGuk's strategic plan. That plan took us to the end of 2025 and throughout the year the Board were consulting and exploring the shape and content of the next plan. We're excited to set out here, the priorities we would like to see as the focus for the next 3 years. The overarching goal is to consolidate our recent rapid growth and ensure VIG's recognition as an evidence-based, effective intervention. The Board proposes five strategic priorities:

Priority 1 – EDI: AVIGuk will embed EDI across governance, training and operations, re-establishing its advisory group, improving inclusivity in training, and integrating monitoring systems such as bursary schemes and data analysis.

Priority 2 – Communication: As membership expands, AVIGuk will strengthen transparency, develop mechanisms for member feedback, and improve satisfaction through effective communication between the Board, staff and members.

Priority 3 – Promotion of VIG: Building on national training initiatives, AVIGuk will expand the research base to new populations and contexts, strengthen data collection, and advocate for VIG's effectiveness across influential professional and policy settings.

Priority 4 – Financial Management: To ensure sustainability, AVIGuk will review its funding model, enhance financial oversight, involve trustees in budgetary planning, and create a secure financial future for the Association.

Priority 5 – Training and CPD: AVIGuk will further enhance accreditation systems, support supervisors, promote timely trainee progression, encourage CPD participation, and ensure inclusivity within all training routes. With robust governance, strong partnerships, financial stability, and an advanced digital learning platform, AVIGuk is well-positioned to achieve these goals, but we will need your continued support and active involvement as a member, partner or stakeholder.

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

Key Statistics:

Training Numbers

- **470** practitioners completed an initial training course in VIG this year and **458** of those practitioners enrolled on the Supervised Practice Course on our Learning Platform. The gap between these two numbers is the smallest it has ever been. This was due to more practitioners attending ITCs already with funding in place to continue to Practitioner Training
- However overall ITC numbers are down from 2023-4 when **760** completed the Training
- There were **306** Midpoint reviews and **109** Accreditations in 2024-25, this represents a threefold increase in Midpoints and a doubling of Accreditations from the year before.
- In contrast, the number of practitioners achieving Advanced Practitioner stage was down on the year before, as were the numbers of Trainee Supervisors reaching accreditation. Overall the numbers of qualified VIG Practitioners starting to train as supervisors remained stable, but the numbers for both Advanced Practitioners and Supervisors are low and this is a spur for AVIGuk to explore how better to support progression within the method.

CPD numbers

- There was no Conference held during this reporting period, but over **700** practitioners attended **9** separate 'Lunchtime Live' events, which disseminated topics from the Blackpool Conference Workshops
- **30** Practitioners attended
- **3** separate AVIGuk Training Courses were offered: *From the Problem to the Helping Question*, **10** learners, *SDS Masterclass (for working towards Advanced Practitioner)*, **19** learners, *SDSS Masterclass (for working towards Supervisor)*, **3** learners attended
- Supervisors and Practitioner monthly drop-ins have been well-attended and the Training Team have been able to respond to feedback to improve the learning platform

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 (previously called AREDI) 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.

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 2025

Financial review

The Association's total income for 2024-25 was £158,285, down from £307,693 the previous year as the bonus due to the Best Start for Life (BSfL) project worked its way through. This bonus enabled the association to put aside £130,000 to cover the expected costs of providing mid-point reviews and accreditations to the BSfL trainees. It also enabled the create of financial reserves and to invest funds in revising our training programmes. The income was made up as follows:

Sales of Cardiff Conference tickets £26,000 which was held after the year end in October 2025 and the income will be included in the 2026 accounts. Although this is lower than for the reported Blackpool conference income in 2023-24, this is an artefact due to the income for the Cardiff conference being partly in the 25-26 year.

Membership subscription income is stable at approximately £18,000.

Sale of Courses at £133,000, is down from £240,000 last year, again the reflecting the fact that the BSfL project had completed its recruitment phase.

The total expenditure of AVIGuk this year stood at £214,000. There are three areas of expenditure which together comprise 95% of the total.

Payroll was £108,298 which is a substantial increase from previous levels. The increase is mainly due to extra administration costs of managing courses in-house and the investment in improvements to the learning platform and website.

Payments to supervisors carrying out teaching and assessment on in-house courses was £67,440.

The cost of online systems (learning platform, website etc.) was £25,144.

Taking our income and expenditure together, the Association made a loss over the year of £55,702. At the end of the financial year, the Association's net assets stood at £154,374.

The budget for 2025-26 also anticipates a trading loss (of around £25,000) which should be comfortably met from our reserves. The Association is aiming to be in balance in 2026-27.

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 2025*

Acknowledgements

As we draw this annual report to a close, as has become customary I'd like to take the opportunity to thank our Joint CEOs, Hilary Kennedy and David Gavine for their tireless energy effort and enthusiasm, more than ever we would be lost without them.

I'd also like to offer special thanks 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 also like to thank the Events team, who are such an asset to the association and consistently create successful and joyful events.

I'd also like to Thank my fellow members of the Board, who give their time for free to make sure the charitable purpose of AVIGuk is always at the centre of what we do, this year four Board members will complete their terms, and can do so having helped ensure the continued success of an essential organisation.

I'd also 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.

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

Dr M Carey

Trustee

15 May 2026

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 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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: 18 May 2026

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	122	-	122	131	-	131
Charitable activities	3	151,932	-	151,932	306,623	-	306,623
Investments	4	6,231	-	6,231	939	-	939
Total income		158,285	-	158,285	307,693	-	307,693
Expenditure on:							
Charitable activities	5	211,172	2,816	213,988	182,317	443	182,760
Total expenditure		211,172	2,816	213,988	182,317	443	182,760
Net income/(expenditure) and movement in funds		(52,887)	(2,816)	(55,703)	125,376	(443)	124,933
Reconciliation of funds:							
Fund balances at 1 September 2024		183,416	26,660	210,076	58,040	27,103	85,143
Fund balances at 31 August 2025		130,529	23,844	154,373	183,416	26,660	210,076

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	11		-		330
Current assets					
Debtors	12	24,888		27,360	
Cash at bank and in hand		196,377		201,804	
		221,265		229,164	
Creditors: amounts falling due within one year	13	(66,892)		(19,418)	
Net current assets			154,373		209,746
Total assets less current liabilities			154,373		210,076
The funds of the charity					
Restricted income funds	16	23,844		26,660	
Unrestricted funds	17	130,529		183,416	
		154,373		210,076	

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 2025.

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 May 2026

Dr M Carey
Trustee

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

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 2025

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 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	122	131

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Membership	18,533	20,281
Training	133,259	240,880
Conference	-	45,295
Other income	140	167
	151,932	306,623

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	6,231	939

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	108,298	66,798
Depreciation and impairment	330	1,909
Executive team	-	461
Administration expenses	1,324	6,904
Training and event expenses	67,440	36,115
Teaching and assessment services	4,210	1,674
Finance administration	-	2,147
Software	25,145	23,453
General expenses	2,311	1,484
Insurance	355	327
Bank charges	203	135
Paypal charges	592	1,334
Research project expenses	-	443
Conference expenditure	-	34,896
	<u>210,208</u>	<u>178,080</u>
Share of support and governance costs (see note 6)		
Governance	3,780	4,680
	<u>213,988</u>	<u>182,760</u>
Analysis by fund		
Unrestricted funds	211,172	182,317
Restricted funds	2,816	443
	<u>213,988</u>	<u>182,760</u>

6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>3,780</u>	<u>4,680</u>
Governance costs comprise:		
Accountancy	<u>3,780</u>	<u>4,680</u>
	<u>3,780</u>	<u>4,680</u>

ASSOCIATION FOR VIDEO INTERACTION GUIDANCE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

7	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Amortisation of intangible assets	330	1,909
		<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 (2024 - five) had expenses reimbursed totalling £1,324 (2024 - £625) for reimbursed travel and subsistence expenditure.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	11	11
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	102,592	63,123
Other pension costs	5,706	3,675
	<u> </u>	<u> </u>
	108,298	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 2025

11 Intangible fixed assets

	Software £
Cost	
At 1 September 2024 and 31 August 2025	9,526
Amortisation and impairment	
At 1 September 2024	9,196
Amortisation charged for the year	330
At 31 August 2025	9,526
Carrying amount	
At 31 August 2025	-
At 31 August 2024	330

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	12,919	18,424
Other debtors	40	-
Prepayments and accrued income	11,929	8,936
	<u>24,888</u>	<u>27,360</u>

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		1,882	1,091
Deferred income	14	25,823	-
Trade creditors		14,810	-
Other creditors		21,377	14,427
Accruals		3,000	3,900
		<u>66,892</u>	<u>19,418</u>

14 Deferred income

	2025 £	2024 £
Other deferred income	<u>25,823</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

14 Deferred income (Continued)

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	25,823	-
	<u>25,823</u>	<u>-</u>
	2025 £	2024 £
Movements in the year:		
Deferred income at 1 September 2024	-	-
Resources deferred in the year	25,823	-
	<u>25,823</u>	<u>-</u>
Deferred income at 31 August 2025	<u>25,823</u>	<u>-</u>

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,706	3,675
	<u>5,706</u>	<u>3,675</u>

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.

16 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 2024 £	Resources expended £	At 31 August 2025 £
Research: The VIG Data Collection System	26,660	(2,816)	23,844
	<u>26,660</u>	<u>(2,816)</u>	<u>23,844</u>
Previous year:			
	At 1 September 2023 £	Resources expended £	At 31 August 2024 £
Research: The VIG Data Collection System	27,103	(443)	26,660
	<u>27,103</u>	<u>(443)</u>	<u>26,660</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

16 Restricted funds

(Continued)

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.

17 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 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	183,416	158,285	(211,172)	130,529
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	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>

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Current assets/(liabilities)	127,713	26,660	154,373
	<u> </u>	<u> </u>	<u> </u>
	127,713	26,660	154,373
	<u> </u>	<u> </u>	<u> </u>
Per balance sheet	130,529	23,844	154,373
Balance to allocate	2,816	(2,816)	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

18 Analysis of net assets between funds

(Continued)

	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>

19 Related party transactions

Transactions with related parties

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