

# ISAAC (UK) Ltd

England & Wales · Charity number 327500

## Details

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**Other names** ISAAC (UK), COMMUNICATION MATTERS

**Status** Registered

**Legal form** Charitable company

**Company number** [01965474](#)

**Registered** 1987-08-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 3rd Floor  
University House  
University of Leeds  
Woodhouse Lane  
Leeds

**Phone** 01133431533

**Email** [admin@communicationmatters.org.uk](mailto:admin@communicationmatters.org.uk)

**Website** [www.communicationmatters.org.uk](http://www.communicationmatters.org.uk)

## Activities

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**Objects:** 4.1 THE ONLY OBJECTS FOR WHICH THE CHARITY IS ESTABLISHED ARE FOR THE PUBLIC BENEFIT TO:4.1.1 PROMOTE, UNDERTAKE, ENCOURAGE AND PROVIDE THE FACILITIES FOR RESEARCH INTO COMMUNICATION IMPAIRMENTS;4.1.2 PROMOTE, UNDERTAKE, ENCOURAGE AND PROVIDE FACILITIES FOR THE TREATMENT AND REHABILITATION OF PERSONS WHO HAVE OR ARE RECOVERING FROM COMMUNICATION IMPAIRMENTS;4.1.3 PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF PEOPLE WITH COMMUNICATION IMPAIRMENTS PARTICULARLY BUT NOT EXCLUSIVELY THROUGH THE USE OF AUGMENTATIVE AND ALTERNATIVE COMMUNICATION (AAC) TECHNIQUES AND STRATEGIES;4.1.4 PROMOTE, UNDERTAKE, ENCOURAGE AND PROVIDE FACILITIES FOR THE PUBLICATION AND EXCHANGE OF INFORMATION RELATING TO RESEARCH INTO COMMUNICATION IMPAIRMENTS AND THE DEVELOPMENT OF TECHNIQUES OR TREATMENTS FOR THE RELIEF OF SUCH IMPAIRMENTS INCLUDING AAC;4.1.5 ADVANCE THE EDUCATION OF MEMBERS AND THE PUBLIC IN THE SUBJECT OF THE NEEDS OF PEOPLE WITH COMMUNICATION IMPAIRMENTS.“COMMUNICATION IMPAIRMENTS” MEANS IMPAIRMENTS WHICH CREATE COMMUNICATION NEEDS AND WHICH MAY BE ASSOCIATED WITH IMPAIRMENTS OF SPEECH, HEARING AND SIGHT AND THE RESULT OF CONGENITAL OR ACQUIRED PHYSICAL AND/OR COGNITIVE OR LEARNING DISABILITY WHETHER ARISING FROM SICKNESS OR INJURY OR ANY OTHER CAUSE.“AAC” INCLUDES UNAIDED SYSTEMS SUCH AS SIGNING AND GESTURES AND AIDED TECHNIQUES SUCH AS PICTURE SYMBOLS AND HIGH-TECH EQUIPMENT WHICH ASSISTS THOSE WITH COMMUNICATION NEEDS TO COMMUNICATE EFFECTIVELY WITH OTHERS.

**Activities:** ISAAC UK (also known as Communication Matters) is the UK Chapter of the International Society for Augmentative and Alternative Communication (ISAAC) which focuses upon the needs of people with complex communication needs who may benefit from augmentative and alternative communication (AAC) systems to maximise their opportunities and enhance their life.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

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- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£376,531	£257,490	-	-
2023-12-31	£285,503	£254,350	-	-
2022-12-31	£202,829	£103,163	-	-
2021-12-31	£121,371	£76,858	-	-
2020-12-31	£134,430	£84,981	-	-

## Trustees

Name	Role	Appointed
Andrea Sharples		2019-09-08
Bethany Moulam		2022-09-11
Charlotte Moran		2024-09-08
Christina Voizey		2021-09-10
Claire Elizabeth Cameron Harrison		2025-09-07
Debbie Breslin		2025-09-07
Helen Hewson		2021-09-10
Jessica Helen MacRae-Pemberton		2024-09-08
Katherine Broomfield		2021-09-10
Michelle Paton		2022-09-11
Narinder Sagoo		2022-09-11
SAFFRON MURPHY-MANN		2018-09-12
Sarah Marie McPoland		2022-09-11
Theresa Tanchak		2025-09-07

**ISAAC (UK) Ltd**

England & Wales - Charity number 327500

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# Accounts

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REGISTERED COMPANY NUMBER: 01965474 (England and Wales)  
REGISTERED CHARITY NUMBER: 327500

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024  
FOR  
ISAAC (U.K.) T/A COMMUNICATION MATTERS**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

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FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**TRUSTEES**

K E Broomfield  
M P Fisher  
A E Hanschell (resigned 8/9/24)  
H M Hewson  
S M Mcpoland  
B Moulam  
S E Murphy-Mann  
M Paton  
N S Sagoo  
A C Sharples  
C L Voizey  
H C Whittle  
Mrs J V Berckel (resigned 8/9/24)  
Mrs J Greenwood (resigned 9/10/24)  
J H Macrae-Pemberton (appointed 8/9/24)  
C Moran (appointed 8/9/24)

**COMPANY SECRETARY**

E J Campbell

**REGISTERED OFFICE**

3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
LS15 8ZB

**REGISTERED COMPANY NUMBER**

01965474 (England and Wales)

**REGISTERED CHARITY NUMBER**

327500

**INDEPENDENT EXAMINER**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

## **ISAAC (U.K.) T/A COMMUNICATION MATTERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **Introduction**

In setting our mission, vision, aims and in planning our activities, the trustees have given consideration to the Charity Commission's general guidance on public benefit.

#### **What is ISAAC UK?**

ISAAC UK (also known as Communication Matters) is the UK Chapter of the International Society for Augmentative and Alternative Communication (ISAAC) - a membership organisation working to improve the lives of children and adults with complex communication needs. ISAAC's goal is to create worldwide awareness about how Augmentative and Alternative Communication (AAC) can help individuals without speech. ISAAC accomplishes this by sharing information and promoting innovative approaches to research, technology, and literacy through AAC. Activities include hosting the ISAAC Biennial Conference, sponsoring projects, and offering awards and scholarships. Worldwide, there are 16 other national/regional chapters of the international organisation: ISAAC in Australia, Brazil, Canada, Denmark, Spain, French Speaking Countries, India, Israel, Italy, Netherlands & Flanders, Norway, Poland, Singapore, Sweden, Taiwan and the USA. They are all co-ordinated by a Secretariat based in Canada.

AAC is the term used to describe various methods of communication that can augment or replace speech and are used to get around problems with ordinary speech. AAC includes simple systems such as pictures, gestures and pointing, as well as more complex techniques involving powerful computer technology.

Although ISAAC UK is a relatively small organisation, one of our main strengths is the multi-disciplinary nature of the membership. ISAAC UK members include AAC users, their family members and carers, speech and language therapists, teachers, social care workers, occupational therapists, physiotherapists, rehabilitation engineers, programmers, lecturers, researchers, manufacturers and suppliers, social workers, psychologists and doctors. Individuals or organisations become members of ISAAC UK by paying an annual membership fee; a number of first year free memberships are available to AAC users and their families.

As ISAAC UK, we pay a capitation fee to ISAAC for every member who joins ISAAC UK. A member of ISAAC UK is also automatically a member of ISAAC, and they receive a number of benefits including reduced rates for registration at the ISAAC Biennial International Conference and reduced subscription rates to ISAAC affiliated journals and publications.

#### **What is our Vision?**

A world where all individuals have a right to a voice through the provision of communication solutions and ongoing support services.

#### **What is our Mission?**

ISAAC UK exists to support people who use Augmentative and Alternative Communication (AAC) in their basic human right to communicate, be included and heard in an equitable society.

#### **What are our Aims?**

- To involve AAC users in all our activities
- To increase awareness, understanding and knowledge of good practice in the field of AAC
- To provide a forum for the exchange of information and ideas between professional workers, AAC users and their families
- To promote the positive role of AAC in the empowerment of people with complex communication needs in society
- To improve service standards and lobby government for change
- To encourage research

#### **What are our main activities?**

- International AAC Conference - We organise a two-and-a-half-day International Conference every year which embraces a wide range of issues relating to AAC and brings together AAC users, their families/carers, professionals from many disciplines and manufacturers/suppliers.
- Communication Matters Journal - We publish three issues of the Communication Matters Journal every year which are sent to all our members. The journal has a range of articles including case histories, evidence-based practice, debates on topics of current interest, articles by AAC users, information on new publications, products and research and details of courses, conferences and events.
- AAC Study Days - We organise Study Days on a range of topics relating to AAC and its application.

## ISAAC (U.K.) T/A COMMUNICATION MATTERS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

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- AAC Information Days - Product demonstration days from the UK's leading suppliers of communication aids, equipment, software, and symbol systems.
- Involving AAC Users in Activities - Whenever possible we have AAC users representing ISAAC UK across all our policy and other activities. We also host a bimonthly AAC User Focus Group online. Where appropriate we work with other stakeholders and organisations for increased impact.
- Publications - We produce information leaflets and related material on AAC.
- Advisory Bodies - We are represented on national advisory and policy making bodies concerned with AAC. We are also members of and represented at a range of relevant consortia such as The Speech, Language and Communication Trust, Council for Disabled Children, Specialised Healthcare Alliance and Embracing Complexity.
- Website - We provide information, including all NHS, local and independent services and suppliers, as well as training resources and publications.
- Advice - We provide an AAC helpline forum for members and the public.
- Research - We encourage research in the field of AAC by holding an Annual Conference and publishing a Communication Matters Journal. We also have a Research Involvement Network for people who are interested in taking part in research.
- Subscriptions to other Journals - We offer members reduced rate subscriptions to a number of academic and AAC user orientated journals published in North America, Australia and Israel.
- Attend Awareness Raising and Exhibition Events - We take part in a number of disability exhibition events and are promoting collaborative working with other charities.

#### How are we organised?

As well as being a registered charity, ISAAC UK was incorporated in 1985 as a company limited by guarantee, not having a share capital. The number of Directors of ISAAC UK, who are also its Trustees, is usually twelve, with up to three co-opted Trustees. In exceptional circumstances there can be up to a limit of twenty Trustees, including co-opted Trustees. The Trustees appoint the Chairperson(s), Treasurer and Secretary. Trustees' meetings are held at least three times a year. All enquiries, membership records, bookkeeping, desktop publishing, Conference / AAC Info Day / Study Day registrations, website editing/online presence and day-to-day organisation are usually handled by two paid staff (one full time and one part time) with support from the Trustees.

The Annual Meeting usually takes place during the International Conference in September. At that time, the third of the Trustees who have been longest in office must retire (a retiring Trustee is eligible for re-election for a second or third term of office). The Trustees, who are all also the Company Members, vote on the appointment of new Trustees to fill the vacancies. Custom and practice has resulted in the Associate Members ratifying these appointments.

#### Review of Main Activities in 2024

##### Trustees

The Board of Trustees meets four times each year and provides input to the strategy, business and operational activity of ISAAC UK. To ensure our focus remains clear, the Board regularly returns to the Vision and Mission Statements and Aims as it plans the strategy for the future and work on the day-to-day operational business of running ISAAC UK.

ISAAC UK aims to have a Board that reflects the diverse nature of its membership; therefore, it is great that the Board includes two AAC users, a parent of an AAC user, Speech & Language Therapists, Teachers, and a Company Supplier.

In 2024 we continued to hold online meetings for a focus group of AAC users. The group is a vehicle to hear the views of AAC users on ISAAC UK and its activities and actions. A Trustee takes part in the meetings and provides feedback to the Board. The focus group is always open to new members.

##### Governance

During the year all Trustees attended a training session around what is involved in being a Trustee of ISAAC UK. This covered the legal structure, governance and members, beneficiaries, the duty of Trustees, Board roles, employees, contract and project workers, the involvement of non-Trustees and safeguarding.

The Governance Group continue to work on updating all policies, Best Practice documents and the Terms of Reference.

##### Patrons

ISAAC UK has one patron - Lee Ridley. Over the last year he has raised awareness of AAC in the UK and beyond.

##### Links to Other Groups

## **ISAAC (U.K.) T/A COMMUNICATION MATTERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024**

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ISAAC UK continues to have strong links with other groups and organisations including: 1Voice, AAC Advisory Group, AAC Exam Access, Adult Cerebral Palsy Hub, All Party Parliamentary Group for Assistive Technology, Augmentative Communication in Practice: Scotland, British Assistive Technology Association (BATA), Communication Access UK, Council for Disabled Children, Diversity in AAC, Embracing Complexity, Specialised Healthcare Alliance, The Speech, Language and Communication Alliance, The National Council for Voluntary Organisations, and the West and South Yorkshire CANN (Children with Additional Needs Networks).

#### **Staffing and ISAAC UK Office**

Emily Campbell is the Charity Manager (full-time) and Helen Copeland is the Charity Administrator (part-time).

We continue to have our office at University House which is located centrally within the university campus and close to the University of Leeds Conference and Events team who provide ISAAC UK's International Conference management.

#### **Research**

FAQs and Factsheets can be found on our website under the dedicated Research section. The Research Involvement Network (RIN) is being reviewed and we continue to receive access requests to the database for research projects' recruitment and contacts. We also set up a new online group (called the Research Interest Network) who meet twice a year, they aim to share information about research with AAC users and connect AAC users to research opportunities. The ISAAC UK Journal continues to be published three times a year which hosts a variety of articles, including the latest research in AAC.

#### **Grants**

The National Lottery Community Fund (NLCF) 'Reaching Communities England' grant for developing and supporting mentoring by AAC users and disabled young people for other disabled young people came to end in January 2024. However, we were very fortunate to receive funding from the NLCF for a further 5-years (from February 2024 - 2029). This project is delivered in partnership with Creativity in Practice Ltd. We offer qualifications in Mentoring, Employability skills and Personal & Social Development, as well as supporting the development of local communication clubs to socialise and share learning, as well as mentoring schemes to share best practice. We are hoping to secure further funding to expand this project in Scotland, Wales and Northern Ireland in future.

We were also grateful to receive a grant from VisitBritain's 'Business Events Growth Programme 2024/25' to help increase the number of international delegates attending the ISAAC UK International Conference.

#### **Membership**

There were 230 associate members (including group memberships) of ISAAC UK in 2024 (compared with 231 in 2023), of which 32% of the associate membership comprised AAC users and family members.

The Board surveyed the membership and others in the AAC field in October 2024 to listen to the views, needs, and expectations of the wider AAC community to help guide the strategy and upcoming priorities of ISAAC UK.

#### **The CM2024 International Conference**

ISAAC UK's 2024 conference was our twelfth conference held at the University of Leeds.

A resounding success, the conference was attended by 440 delegates and presenters from 16 other countries including Australia, Belgium, Denmark, France, Germany, Ireland, Israel, Japan, Malta, Netherlands, Norway, Poland, Slovakia, South Korea, Sweden, and the USA (and all countries in the UK).

The conference Keynote Address "Empowerment: Taking Risks, Expanding Horizons, Realising Potential" was presented by Professor Annalu Waller from the University of Dundee. The conference platform, workshop, lightning talk, and poster presentations were selected from over 100 submissions. Conference 2024 also included an inspirational plenary session delivered by Helen Robinson on "Authentic AAC: Embracing diversity in communication".

The wheelchair accessible campus makes the University of Leeds an ideal location for an ISAAC UK conference. The delegates enjoyed a full academic programme, and an exhibition and range of supplier talks from 17 of the UK's leading suppliers of communication aids and services. Subsidised places were available for AAC users and family members to attend. Trustees allocated £24,498 to provide 88 subsidised places to AAC users, family members and personal support assistants.

#### **Study Days**

The Trustees chose not to hold any Study Days in 2024, instead focussing on delivering the conference and other events and opportunities. However, they are open to ideas for Study Day topics in the future.

#### **AAC Information Days (formerly Roadshows) and Suppliers**

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## ISAAC (U.K.) T/A COMMUNICATION MATTERS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

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These events are designed for professionals who work in the field of AAC, communication aid users, parents/family and members of the public, to learn more about the range of communication equipment and software available for people who have complex communication needs. They take place once a year, alternatively in Northern Ireland and Scotland, and are free for delegates to attend. We held an AAC Information Day in Glasgow on 1st May 2024 and 108 people attended.

A successful meeting of ISAAC UK's supplier members was held in May 2024 online. This was to update our supplier members about ISAAC UK and discuss opportunities and future events.

#### **Communication Matters Journal**

Three issues of the Communication Matters Journal (ISSN 0969-9554) were published in print again for the first time since 2020. The Journal has a circulation of over 300 copies per issue (including 33 overseas subscribers).

#### **Publications & Website**

The 'Focus On...' series of introductory leaflets on AAC continue to be in demand. During 2025 the leaflets will be updated.

Back issues of the Communication Matters Journal are available online in an 'eLibrary' area of our website.

ISAAC UK continues to support a lively email discussion forum 'AAC Forum' which is open to anyone interested in AAC related issues (2183 members).

The website continues to be recognised as a source of useful information both within the membership and for general UK based enquiries and is regularly featured in a newsletter targeted at developing AAC countries highlighting our information, training materials and links to useful sources.

#### **AAC Awards**

In 2019 ISAAC UK held an inaugural AAC Awards Ceremony during AAC Awareness Month to support and celebrate all forms of communication - the people who use communication aids, the professionals and families that support them and the companies that provide them. We hoped this would become a biennial event, and in 2021 we held a virtual AAC Awards ceremony to close the International Conference. In March 2023 we were delighted to host the third AAC Awards at the University of Leeds and recognise the achievements of those in the field. It was a fantastic night with many AAC users both in attendance and deserving winners. We are hoping to hold this event again in 2025.

#### **Fundraising**

Income raised through fundraising and general donations in the year was £41,704 (2023: £12,665). ISAAC UK are very grateful for the generous donations we have received from so many supporters, whether members, non-members or commercial sponsors. In addition, our fundraising activities included:

- subscription to JustGiving for people to make donations online and create their own fundraising pages if they wish
- people can raise free funds for us when they shop online via Give as you Live

Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our reputation. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

#### **Financial review**

ISAAC UK's finances are adequate given the ongoing pressures on our main funding streams and limited opportunities to diversify. The Treasurer, supported by the Charity Manager and the Finance Working Group, has made efforts to broaden the funding streams through the use of grants and fundraising to maintain the financial stability and are exploring alternative activities to meet the charities aims and to serve the membership. They also continue to work at reducing expenditure and to meet the rising costs of the charity's activities.

Income for the charity comprises mainly of funds generated from the International Conference, AAC Information Days, Study Days and membership fees. International Conference, AAC Information Days, Study Days, Advertising, donations and other income for the year totalled £268,746 (2023: £245,786) and membership fee income totalled £25,915 (2023: £24,961). This year successful bids have resulted in grants of £81,870 (2023: £14,756).

Total expenditure for the year was £257,490 (2023: £254,350), whilst the balance sheet at 31 December 2024 showed net assets of £410,302 compared to £291,261 at 31 December 2023.

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## ISAAC (U.K.) T/A COMMUNICATION MATTERS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

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#### Reserves

ISAAC UK takes a risk-based approach in setting the levels of reserves. A minimum level (lower band) and a maximum level (upper band) is set and reserves are maintained between the lower and upper band limits.

The lower band is set with reference to the funds needed in order to conduct an orderly winding up of the charity in the face of unexpected closure. The number of months of expenditure which is held for these purposes was reviewed during the financial year and set at six months of operating costs, plus redundancy, costs associated with the cancellation of the conference, and other known committed expenditure, and equated to £150,000 at the time of review.

The upper level includes an allowance for any additional items to cover specific costs for an additional six months, a contingency for unexpected cash flows, and expected costs of planned projects. These amount to £110,000 and so the upper band has therefore been set to £260,000.

The charity's free reserves, excluding fixed assets at 31st December 2024 were £357,066 and therefore fell outside our banding levels (+£97,066). Our current forecast to 31st December 2025 anticipates year end reserves will fall below the upper band level of reserves defined in our policy.

#### Risk Assessment

ISAAC UK has a number of risks in relation to its operational and membership satisfaction that are focused on ineffectual delivery of the:

- (i) International Conference
- (ii) Study Days
- (iii) AAC Information Days
- (iv) Communication Matters Journal or in the case of:
  - (vi) winding down the charity as a consequence of extreme financial circumstances.

These deliverables have been evaluated and reviewed against our operational efficiency. We have stated profit margins on all activities and have separate accounts in regard to grants. Given our charitable activity, we retain a substantial reserve fund that would enable us to make good unforeseen situations, e.g., forced to cancel the International Conference. Such control systems are embedded in our articles and memorandum and more explicitly in our best practice documentation.

#### Plans for the Future

The Trustees continue to examine the work carried out by ISAAC UK, to explore the need for new services and practice and to improve and develop those already in existence.

The Trustees recognise the need to develop services which focus upon the needs of people with complex communication needs who may benefit from AAC systems to maximise their opportunities and enhance their life.

As ever, the Trustees will continue to convey the views and requirements of people with complex communication needs, to those responsible for providing other services and strive to find ways to improve the quality of life for these people in the community and support them and their families.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Key management personnel, recruitment & training of trustees etc all noted on page 3.

Approved by order of the board of trustees on 26th March 2025 and signed on its behalf by:

*Helen C Whittle*

H C Whittle - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISAAC (U.K.) T/A COMMUNICATION MATTERS

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### Independent examiner's report to the trustees of ISAAC (U.K.) T/A Communication Matters ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2024.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

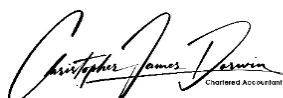
#### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Christopher Darwin  
Chartered Accountant

Christopher Darwin FCA

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

26th March 2025

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies		<b>41,704</b>	-	-	<b>41,704</b>	12,665
<b>Charitable activities</b>						
Membership	3	<b>25,915</b>	-	-	<b>25,915</b>	24,961
Conference		<b>219,248</b>	-	-	<b>219,248</b>	188,509
AAC information days		<b>4,980</b>	-	-	<b>4,980</b>	5,334
AAC study days		-	-	-	-	195
Advertising		<b>1,199</b>	-	-	<b>1,199</b>	2,954
Grants		-	-	<b>81,870</b>	<b>81,870</b>	14,756
Other income		<b>847</b>	-	-	<b>847</b>	1,121
AAC Awards		-	-	-	-	34,462
Investment income	2	<b>768</b>	-	-	<b>768</b>	546
<b>Total</b>		<b><u>294,661</u></b>	<b>-</b>	<b><u>81,870</u></b>	<b><u>376,531</u></b>	<b><u>285,503</u></b>
<b>EXPENDITURE ON</b>						
Raising funds	4	<b>4,325</b>	-	-	<b>4,325</b>	4,001
<b>Charitable activities</b>						
Membership	5	<b>20,172</b>	-	-	<b>20,172</b>	17,276
Conference		<b>163,467</b>	-	<b>12,603</b>	<b>176,070</b>	180,458
AAC information days		<b>10,769</b>	-	-	<b>10,769</b>	9,635
Projects		-	-	<b>24,443</b>	<b>24,443</b>	25,656
Governance		<b>21,711</b>	-	-	<b>21,711</b>	17,324
<b>Total</b>		<b><u>220,444</u></b>	<b>-</b>	<b><u>37,046</u></b>	<b><u>257,490</u></b>	<b><u>254,350</u></b>
<b>NET INCOME</b>		<b>74,217</b>	-	<b>44,824</b>	<b>119,041</b>	31,153
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<b>282,849</b>	-	<b>8,412</b>	<b>291,261</b>	260,108
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>357,066</u></b>	<b>-</b>	<b><u>53,236</u></b>	<b><u>410,302</u></b>	<b><u>291,261</u></b>

The notes form part of these financial statements

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**BALANCE SHEET  
31ST DECEMBER 2024**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>						
Debtors	12	2,590	-	15,000	17,590	1,303
Cash at bank and in hand		<u>362,480</u>	<u>-</u>	<u>38,236</u>	<u>400,716</u>	<u>328,028</u>
		<b>365,070</b>	<b>-</b>	<b>53,236</b>	<b>418,306</b>	329,331
<b>CREDITORS</b>						
Amounts falling due within one year	13	<u>(8,004)</u>	<u>-</u>	<u>-</u>	<u>(8,004)</u>	<u>(38,070)</u>
<b>NET CURRENT ASSETS</b>		<u><b>357,066</b></u>	<u><b>-</b></u>	<u><b>53,236</b></u>	<u><b>410,302</b></u>	<u><b>291,261</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u><b>357,066</b></u>	<u><b>-</b></u>	<u><b>53,236</b></u>	<u><b>410,302</b></u>	<u><b>291,261</b></u>
<b>NET ASSETS</b>						
		<u><u><b>357,066</b></u></u>	<u><u><b>-</b></u></u>	<u><u><b>53,236</b></u></u>	<u><u><b>410,302</b></u></u>	<u><u><b>291,261</b></u></u>
<b>FUNDS</b>						
Unrestricted funds	15				<b>357,066</b>	282,849
Restricted funds					<u><b>53,236</b></u>	<u>8,412</u>
<b>TOTAL FUNDS</b>					<u><u><b>410,302</b></u></u>	<u><u><b>291,261</b></u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26th March 2025 and were signed on its behalf by:

*Helen C Whittle*

H C Whittle - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

The significant accounting policies applied in preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from grants, whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Membership subscriptions are included in the SOFA for the period to which they relate, subscriptions in advance being deferred to future periods.

Investment income is included when receivable and the amount can be measured reliably by the charity.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Payments in respect of other post-retirement benefits are charged to the Statement of Financial Activities in the period to which they relate.

**1. ACCOUNTING POLICIES - continued****Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**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.

**Retirement benefits**

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

**Employee benefits**

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

**Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**2. INVESTMENT INCOME**

	<b>2024</b>	2023
	£	£
Deposit account interest	<u>768</u>	<u>546</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2024</b>	2023
	£	£
Membership	25,915	24,961
Conference income	219,248	188,509
AAC Information days	4,980	5,334
AAC study days	-	195
Advertising	1,199	2,954
Grants	81,870	14,756
Other income	847	1,121
AAC Awards - biennial	-	<u>34,462</u>
	<u>334,059</u>	<u>272,292</u>

Grants received, included in the above, are as follows:

	<b>2024</b>	2023
	£	£
National Lottery Community Fund - Mentoring	64,195	14,756
Freemasonry and Lieutenancies Partnership Fund	2,675	-
VisitBritain Business Events Growth Programme 2024/25	<u>15,000</u>	-
	<u>81,870</u>	<u>14,756</u>

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	4,109	3,773
Fundraising	<u>216</u>	<u>228</u>
	<u><b>4,325</b></u>	<u><b>4,001</b></u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Membership	9,706	10,466	20,172
Conference	140,559	35,511	176,070
AAC information days	3,766	7,003	10,769
Projects	24,443	-	24,443
Governance	<u>-</u>	<u>21,711</u>	<u>21,711</u>
	<u><b>178,474</b></u>	<u><b>74,691</b></u>	<u><b>253,165</b></u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Administration	19,455	27,117
Conference management, accomodation and hosting	122,935	121,486
Capitation	3,605	5,194
Printing & photography	5,573	1,800
Project Costs	24,443	25,656
Advertising	<u>2,463</u>	<u>645</u>
	<u><b>178,474</b></u>	<u><b>181,898</b></u>

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Membership	10,466	-	10,466
Conference	35,511	-	35,511
AAC information days	7,003	-	7,003
Governance	<u>-</u>	<u>21,711</u>	<u>21,711</u>
	<u><b>52,980</b></u>	<u><b>21,711</b></u>	<u><b>74,691</b></u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent examination and preparation of statutory accounts	3,750	3,630
Rent	<u>1,300</u>	<u>1,300</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

In the year the charity paid £8,533 (2023: £6,627) in respect of accommodation and food on behalf of the Trustees. Travel expenses and office costs totalling £4,858 (2023: £3,598) were reimbursed to 9 Trustees (2023: 11 Trustees).

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	39,608	36,321
Other pension costs	<u>1,476</u>	<u>1,426</u>
	<u>41,084</u>	<u>37,747</u>

Trustees consider themselves to be key management personnel. Trustees received no remuneration or benefits during the year (2023: £nil).

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

The average monthly number of employees during the year was as follows:

	2024	2023
Employees	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	12,665	-	-	12,665
<b>Charitable activities</b>				
Membership	24,961	-	-	24,961
Conference	188,509	-	-	188,509
AAC information days	5,334	-	-	5,334
AAC study days	195	-	-	195
Advertising	2,954	-	-	2,954
Grants	-	-	14,756	14,756
Other income	1,121	-	-	1,121
AAC Awards	34,462	-	-	34,462

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Investment income	<u>546</u>	-	-	<u>546</u>
<b>Total</b>	<u>270,747</u>	-	<u>14,756</u>	<u>285,503</u>
<b>EXPENDITURE ON</b>				
Raising funds	4,001	-	-	4,001
<b>Charitable activities</b>				
Membership	17,276	-	-	17,276
Conference	180,458	-	-	180,458
AAC information days	9,635	-	-	9,635
Projects	-	-	25,656	25,656
Governance	<u>17,324</u>	-	-	<u>17,324</u>
<b>Total</b>	<u>228,694</u>	-	<u>25,656</u>	<u>254,350</u>
<b>NET INCOME/(EXPENDITURE)</b>	42,053	-	(10,900)	31,153
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>240,796</u>	-	<u>19,312</u>	<u>260,108</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>282,849</u>	-	<u>8,412</u>	<u>291,261</u>

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	<u>17,590</u>	<u>1,303</u>

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,008	28
Other creditors	283	301
Accruals and deferred income	<u>6,713</u>	<u>37,741</u>
	<u>8,004</u>	<u>38,070</u>

**14. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2024</b>	2023
	£	£
Within one year	<b>1,300</b>	1,300
Between one and five years	<u>-</u>	<u>1,300</u>
	<b><u>1,300</u></b>	<b><u>2,600</u></b>

**15. MOVEMENT IN FUNDS**

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>282,849</b>	<b>74,217</b>	<b>357,066</b>
<b>Restricted funds</b>			
National Lottery Community Fund - Mentoring VisitBritain Business Events Growth Programme 2024/25	<b>8,412</b>	<b>34,315</b>	<b>42,727</b>
	<u>-</u>	<u>10,509</u>	<u>10,509</u>
	<b><u>8,412</u></b>	<b><u>44,824</u></b>	<b><u>53,236</u></b>
<b>TOTAL FUNDS</b>	<b><u>291,261</u></b>	<b><u>119,041</u></b>	<b><u>410,302</u></b>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>294,661</b>	<b>(220,444)</b>	<b>74,217</b>
<b>Restricted funds</b>			
National Lottery Community Fund - Mentoring Freemasonry and Lieutenancies Partnership Fund	<b>64,195</b>	<b>(29,880)</b>	<b>34,315</b>
VisitBritain Business Events Growth Programme 2024/25	<b>2,675</b>	<b>(2,675)</b>	<b>-</b>
	<u>15,000</u>	<u>(4,491)</u>	<u>10,509</u>
	<b><u>81,870</u></b>	<b><u>(37,046)</u></b>	<b><u>44,824</u></b>
<b>TOTAL FUNDS</b>	<b><u>376,531</u></b>	<b><u>(257,490)</u></b>	<b><u>119,041</u></b>

## 15. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	240,796	42,053	282,849
<b>Restricted funds</b>			
National Lottery Community Fund - Mentoring	9,462	(1,050)	8,412
National Lottery Community Fund - Awards for All	<u>9,850</u>	<u>(9,850)</u>	<u>-</u>
	<u>19,312</u>	<u>(10,900)</u>	<u>8,412</u>
<b>TOTAL FUNDS</b>	<u>260,108</u>	<u>31,153</u>	<u>291,261</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	270,747	(228,694)	42,053
<b>Restricted funds</b>			
National Lottery Community Fund - Mentoring	14,756	(15,806)	(1,050)
National Lottery Community Fund - Awards for All	<u>-</u>	<u>(9,850)</u>	<u>(9,850)</u>
	<u>14,756</u>	<u>(25,656)</u>	<u>(10,900)</u>
<b>TOTAL FUNDS</b>	<u>285,503</u>	<u>(254,350)</u>	<u>31,153</u>

National Lottery Community Fund - Mentoring: The National Lottery Community Fund (England) awarded a further 5-years of funding from 2024 to continue our Mentoring and Peer Support project for AAC users in England.

Freemasonry and Lieutenancies Partnership Fund: They provided a grant to help fund our subsidised conference places to support AAC users, their personal assistants and family members to attend our conference in September 2024.

VisitBritain Business Events Growth Programme 2024/25: VisitBritain provided a grant to help increase the number of international delegates to our conference in September 2025.

## ISAAC (U.K.) T/A COMMUNICATION MATTERS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2024

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#### 16. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £1,476 (2023: £1,426).

#### 17. RELATED PARTY DISCLOSURES

ISAAC UK is the UK chapter of the International Society for Augmentative and Alternative Communication (ISAAC). Capitation fees totalling £3,605 (2023: £5,194) were payable by the charity to ISAAC during the year. As at 31 December 2024, £nil was outstanding (2023: £5,582).

Journal subscription fees of £1,059 (2023: £1,303) were received from ISAAC during the year. As at 31 December 2024, £1,059 was outstanding (2023: £1,303).

All Trustees are members of ISAAC UK and pay a membership fee, total membership fees paid by the Trustees to the charity were £954 (2023: £1,015).

One trustee purchased a charity hoodie of £24 (2023: £168).

All Trustees are required to attend the Communication Matters Conference, total fees paid by the Trustees to the charity for attending the conference were £4,504 (2023: £3,481).

#### 18. DEFERRED INCOME

	<b>2024</b>	2023
	£	£
Balance at 1st January 2024	<b>3,720</b>	2,654
Released in the year	<b>(3,720)</b>	(2,654)
Deferred in the year	<b>2,963</b>	3,720
	<u><b>2,963</b></u>	<u>3,720</u>

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	41,704	12,665
<b>Investment income</b>		
Deposit account interest	768	546
<b>Charitable activities</b>		
Grants	81,870	14,756
Membership	25,915	24,961
Advertising	1,199	2,954
Conference income	219,248	188,509
AAC study days	-	195
Other income	847	1,121
AAC Information days	4,980	5,334
AAC Awards - biennial	-	34,462
	<u>334,059</u>	<u>272,292</u>
<b>Total incoming resources</b>	<b>376,531</b>	<b>285,503</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	3,961	3,632
Pensions	148	141
Fundraising	216	228
	<u>4,325</u>	<u>4,001</u>
<b>Charitable activities</b>		
Administration	19,455	27,117
Conference management, accomodation and hosting	122,935	121,486
Capitation	3,605	5,194
Printing & photography	5,573	1,800
Project Costs	24,443	25,656
Advertising	2,463	645
	<u>178,474</u>	<u>181,898</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	31,686	29,057
Pensions	1,180	1,142
Rent	910	910
Insurance	477	431
Telephone	33	33
Accommodation & venue catering	6,081	4,892
Travel expenses	4,800	3,094
Carried forward	45,167	39,559

This page does not form part of the statutory financial statements

**ISAAC (U.K.) T/A COMMUNICATION MATTERS****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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	2024	2023
	£	£
<b>Management</b>		
Brought forward	<b>45,167</b>	39,559
Computer costs	<b>6,767</b>	10,409
Legal	<b>540</b>	105
Sundry	<b>394</b>	687
Bank charges	<b>112</b>	115
Donations	<b>-</b>	<u>252</u>
	<b>52,980</b>	51,127
<b>Governance costs</b>		
Wages	<b>3,961</b>	3,632
Pensions	<b>148</b>	143
Independent examination and preparation of statutory accounts	<b>3,750</b>	3,630
Other expenses	<b>9,773</b>	9,327
Outsourced payroll, accounting and support services	<b>4,079</b>	<u>592</u>
	<b>21,711</b>	<u>17,324</u>
Total resources expended	<b>257,490</b>	<u>254,350</u>
<b>Net income</b>	<b>119,041</b>	<u>31,153</u>

This page does not form part of the statutory financial statements

**ISAAC (UK) Ltd**

England & Wales - Charity number 327500

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# Accounts

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REGISTERED COMPANY NUMBER: 01965474 (England and Wales)  
REGISTERED CHARITY NUMBER: 327500

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023  
FOR  
ISAAC (U.K.) T/A COMMUNICATION MATTERS**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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**TRUSTEES**

K E Broomfield  
M P Fisher  
R W Gregory (resigned 12/9/23)  
A E Hanschell  
H M Hewson  
S M Mcpoland  
B Moulam  
S E Murphy-Mann  
M Paton  
N S Sagoo  
A C Sharples  
C L Voizey  
H C Whittle  
J V Berckel (appointed 7/11/23)  
J Greenwood (appointed 10/9/23)

**COMPANY SECRETARY**

E J Campbell

**REGISTERED OFFICE**

3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
LS15 8ZB

**REGISTERED COMPANY NUMBER**

01965474 (England and Wales)

**REGISTERED CHARITY NUMBER**

327500

**INDEPENDENT EXAMINER**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

## **ISAAC (U.K.) T/A COMMUNICATION MATTERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **Introduction**

In setting our mission, vision, aims and in planning our activities, the trustees have given consideration to the Charity Commission's general guidance on public benefit.

#### **What is ISAAC UK?**

ISAAC UK (also known as Communication Matters) is the UK Chapter of the International Society for Augmentative and Alternative Communication (ISAAC) - a membership organisation working to improve the lives of children and adults with complex communication needs. ISAAC's goal is to create worldwide awareness about how Augmentative and Alternative Communication (AAC) can help individuals without speech. ISAAC accomplishes this by sharing information and promoting innovative approaches to research, technology, and literacy through AAC. Activities include hosting the ISAAC Biennial Conference, sponsoring projects, and offering awards and scholarships. Worldwide, there are 16 other national/regional chapters of the international organisation: ISAAC in Australia, Brazil, Canada, Denmark, Spain, French Speaking Countries, India, Israel, Italy, Netherlands & Flanders, Norway, Poland, Singapore, Sweden, Taiwan and the USA. They are all co-ordinated by a Secretariat based in Canada.

AAC is the term used to describe various methods of communication that can augment or replace speech and are used to get around problems with ordinary speech. AAC includes simple systems such as pictures, gestures and pointing, as well as more complex techniques involving powerful computer technology.

Although ISAAC UK is a relatively small organisation, one of our main strengths is the multi-disciplinary nature of the membership. ISAAC UK members include AAC users, their family members and carers, speech and language therapists, teachers, social care workers, occupational therapists, physiotherapists, rehabilitation engineers, programmers, lecturers, researchers, manufacturers and suppliers, social workers, psychologists and doctors. Individuals or organisations become members of ISAAC UK by paying an annual membership fee; a number of first year free memberships are available to AAC users and their families.

As ISAAC UK, we pay a capitation fee to ISAAC for every member who joins ISAAC UK. A member of ISAAC UK is also automatically a member of ISAAC, and they receive a number of benefits including reduced rates for registration at the ISAAC Biennial International Conference and reduced subscription rates to ISAAC affiliated journals and publications.

#### **What is our Vision?**

A world where all individuals have a right to a voice through the provision of communication solutions and ongoing support services.

#### **What is our Mission?**

ISAAC UK exists to support people who use Augmentative and Alternative Communication (AAC) in their basic human right to communicate, be included and heard in an equitable society.

#### **What are our Aims?**

- To involve AAC users in all our activities
- To increase awareness, understanding and knowledge of good practice in the field of AAC
- To provide a forum for the exchange of information and ideas between professional workers, AAC users and their families
- To promote the positive role of AAC in the empowerment of people with complex communication needs in society
- To improve service standards and lobby government for change
- To encourage research

#### **What are our main activities?**

- International AAC Conference - We organise a two-and-a-half-day International Conference every year which embraces a wide range of issues relating to AAC and brings together AAC users, their families/carers, professionals from many disciplines and manufacturers/suppliers.
- Communication Matters Journal - We publish three issues of the Communication Matters Journal every year which are sent to all our members. The journal has a range of articles including case histories, evidence-based practice, debates on topics of current interest, articles by AAC users, information on new publications, products and research and details of courses, conferences and events.
- AAC Study Days - We organise Study Days on a range of topics relating to AAC and its application.

## **ISAAC (U.K.) T/A COMMUNICATION MATTERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023**

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- AAC Information Days - Product demonstration days from the UK's leading suppliers of communication aids, equipment, software, and symbol systems.
- Involving AAC Users in Activities - Whenever possible we have AAC users representing ISAAC UK across all our policy and other activities. We also host a bimonthly AAC User Focus Group online. Where appropriate we work with other stakeholders and organisations for increased impact.
- Publications - We produce information leaflets and related material on AAC.
- Advisory Bodies - We are represented on national advisory and policy making bodies concerned with AAC. We are also members of and represented at a range of relevant consortia such as The Speech, Language and Communication Trust, Council for Disabled Children, Specialised Healthcare Alliance and Embracing Complexity.
- Website - We provide information, including all NHS, local and independent services and suppliers, as well as training resources and publications.
- Advice - We provide an AAC helpline forum for members and the public.
- Research - We encourage research in the field of AAC by holding an Annual Conference and publishing a Communication Matters Journal. We also have a Research Involvement Network for people who are interested in taking part in research.
- Subscriptions to other Journals - We offer members reduced rate subscriptions to a number of academic and AAC user orientated journals published in North America, Australia and Israel.
- Attend Awareness Raising and Exhibition Events - We take part in a number of disability exhibition events and are promoting collaborative working with other charities.

#### **How are we organised?**

As well as being a registered charity, ISAAC UK was incorporated in 1985 as a company limited by guarantee, not having a share capital. The number of Directors of ISAAC UK, who are also its Trustees, is usually twelve, with up to three co-opted Trustees. In exceptional circumstances there can be up to a limit of twenty Trustees, including co-opted Trustees. The Trustees appoint the Chairperson(s), Treasurer and Secretary. Trustees' meetings are held at least three times a year. All enquiries, membership records, bookkeeping, desktop publishing, Conference / AAC Info Day / Study Day registrations, website editing/online presence and day-to-day organisation are usually handled by two paid staff (one full time and one part time) with support from the Trustees.

The Annual Meeting usually takes place during the International Conference in September. At that time, the third of the Trustees who have been longest in office must retire (a retiring Trustee is eligible for re-election for a second or third term of office). The Trustees, who are all also the Company Members, vote on the appointment of new Trustees to fill the vacancies. Custom and practice has resulted in the Associate Members ratifying these appointments.

#### **Review of Main Activities in 2023**

##### **Trustees**

The Board of Trustees meets four times each year and provides input to the strategy, business and operational activity of ISAAC UK. To ensure our focus remains clear, the Board regularly returns to the Vision and Mission Statements and Aims as it plans the strategy for the future and work on the day-to-day operational business of running ISAAC UK. After the pandemic we were delighted to be able to hold all our Board meetings in-person this year.

ISAAC UK aims to have a Board that reflects the diverse nature of its membership; therefore, it is great that the Board includes two AAC users, parents of AAC users, Speech & Language Therapists, Teachers, and a Company Supplier.

In 2023 we continued to hold online meetings for a focus group of AAC users. The group is a vehicle to hear the views of AAC users on ISAAC UK and its activities and actions. A Trustee takes part in the meetings and provides feedback to the Board. The focus group is always open to new members.

##### **Governance**

During the year all Trustees attended a training session around what is involved in being a Trustee of ISAAC UK. This covered the legal structure, governance and members, beneficiaries, the duty of Trustees, Board roles, employees, contract and project workers and the involvement of non-Trustees.

The Governance Group are working on updating all policies, Best Practice documents and the Terms of Reference.

##### **Patrons**

ISAAC UK has one patron - Lee Ridley. Over the last year he has raised awareness of AAC in the UK and beyond.

##### **Links to Other Groups**

## **ISAAC (U.K.) T/A COMMUNICATION MATTERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023**

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ISAAC UK continues to have strong links with other groups and organisations including: 1Voice, AAC Advisory Group, AAC Exam Access, Adult Cerebral Palsy Hub, All Party Parliamentary Group for Assistive Technology, Augmentative Communication in Practice: Scotland, Communication Access UK, Council for Disabled Children, Diversity in AAC, Embracing Complexity, Positive Impact Partnership Project (University of Leeds), Specialised Healthcare Alliance, The Speech, Language and Communication Trust, The National Council for Voluntary Organisations, and the West and South Yorkshire CANN (Children with Additional Needs Networks).

#### **Staffing and ISAAC UK Office**

Emily Campbell is the Charity Manager (full-time). In March 2023 we were delighted to welcome Helen Copeland on board as our new Administrator (part-time).

We continue to have our office at University House which is located centrally within the university campus and close to the University of Leeds Conference and Events team who provide ISAAC UK's International Conference management.

#### **Research**

The FAQs and Factsheets pages from the AACKnowledge website can be found on our main website under the dedicated Research section. The Research Involvement Network (RIN) is being reviewed and we continue to receive access requests to the database for research projects' recruitment and contacts. The ISAAC UK Journal continues to be published three times a year which hosts a variety of articles, including the latest research in AAC.

#### **Grants**

The National Lottery Community Fund 'Reaching Communities England' grant for developing and supporting mentoring by AAC users and disabled young people for other disabled young people comes to an end in January 2024. This 5-year project commenced in 2019 and was delivered in partnership with Creativity in Practice Ltd. We offered qualifications in Mentoring, Employability skills and Personal & Social Development, as well as supporting the development of mentoring schemes to share best practice.

We were also delighted to receive an Awards for All grant towards the end of 2022 for a similar pilot project which took place in Scotland in 2023.

We are hoping to secure further funding to continue these projects in England, Scotland and Northern Ireland in 2024 and beyond.

#### **Membership**

There were 231 associate members (including group memberships) of ISAAC UK in 2023 (compared with 239 in 2022), of which 34% of the associate membership comprised AAC users and family members.

#### **The CM2023 International Conference**

ISAAC UK's 2023 conference was our eleventh conference held at the University of Leeds.

A resounding success, the conference was attended by over 410 delegates and presenters from 12 other countries including Australia, Belgium, Croatia, Denmark, Ireland, Israel, Japan, Netherlands, Norway, Spain, Sweden, and the USA (and all countries in the UK).

The conference Keynote Address "Making with mentors" was presented by Professor Graham Pullin from the University of Dundee. The conference platform, workshop, lightning talk, and poster presentations were selected from over 100 submissions. Conference 2023 ended with an inspirational plenary session delivered by motivational speaker Abdi Omar, on "A voice was all I needed".

The wheelchair accessible campus makes the University of Leeds an ideal location for an ISAAC UK conference. The delegates enjoyed a full academic programme, and an exhibition and range of supplier talks from 17 of the UK's leading suppliers of communication aids and services. Subsidised places were available for AAC users and family members to attend. Trustees allocated £16,877 to provide 91 subsidised places to AAC users, family members and personal support assistants.

#### **Study Days**

The Trustees chose not to hold any Study Days in 2023, instead focussing on delivering the conference and other events and opportunities. However they are open to ideas for Study Day topics in the future.

#### **AAC Information Days (formerly Roadshows) and Suppliers**

These events are designed for professionals who work in the field of AAC, communication aid users, parents/family and members of the public, to learn more about the range of communication equipment and software available for people who have complex communication needs. They take place once a year, alternatively in Northern Ireland and Scotland, and are free for delegates to attend. We held an AAC Information Day in Belfast on 8th June 2023 and 90 people attended.

## ISAAC (U.K.) T/A COMMUNICATION MATTERS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

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We also held a second AAC Exhibition Day, on 24th March 2023 at the University of Leeds. The exhibition hall hosted 8 AAC exhibitors and it was a great success with 115 people (professionals, AAC users and others) coming from both the local area and from across the UK to discover the latest developments in AAC products.

A successful meeting of ISAAC UK's supplier members was held in May 2023 online. This was to update our supplier members about ISAAC UK and discuss opportunities and future events.

#### Communication Matters Journal

Three issues of the Communication Matters Journal (ISSN 2756-1011) were published digitally as scheduled in 2023. The Journal has a circulation of over 300 copies per issue (including 39 overseas subscribers).

#### Publications & Website

The 'Focus On...' series of introductory leaflets on AAC continue to be in demand.

Back issues of the Communication Matters Journal are available online in an 'eLibrary' area of our website.

ISAAC UK continues to support a lively email discussion forum 'AAC Forum' which is open to anyone interested in AAC related issues (2150 members).

The website continues to be recognised as a source of useful information both within the membership and for general UK based enquiries and is regularly featured in a newsletter targeted at developing AAC countries highlighting our information, training materials and links to useful sources.

#### AAC Awards

In 2019 ISAAC UK held an inaugural AAC Awards Ceremony during AAC Awareness Month to support and celebrate all forms of communication - the people who use communication aids, the professionals and families that support them and the companies that provide them. We hoped this would become a biennial event, and in 2021 we held a virtual AAC Awards ceremony to close the International Conference. In March 2023 we were delighted to host the third AAC Awards at the University of Leeds and recognise the achievements of those in the field. It was a fantastic night with many AAC users both in attendance and deserving winners.

#### Other Events

We also held an Art Exhibition at the University of Leeds in April and May as part of the Leeds Year of Culture 2023. The exhibition showcased a variety of artwork, with a diverse range of painters, poets, and photographers, including artists using assistive technology, responding to the theme 'More than Just Talking'.

#### Fundraising

Income raised through fundraising and general donations in the year was £12,664 (2022: £17,320). ISAAC UK are very grateful for the generous donations we have received from so many supporters, whether members, non-members or commercial sponsors. In addition, our fundraising activities included:

- subscription to JustGiving for people to make donations online and create their own fundraising pages if they wish
- people can raise free funds for us when they shop online via Give as you Live

Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our reputation. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

#### Financial review

ISAAC UK's finances are adequate given the ongoing pressures on our main funding streams and limited opportunities to diversify. The Treasurer, supported by the Charity Manager and the Finance Working Group, has made efforts to broaden the funding streams through the use of grants and fundraising to maintain the financial stability and are exploring alternative activities to meet the charities aims and to serve the membership. They also continue to work at reducing expenditure and to meet the rising costs of the charity's activities.

Income for the charity comprises mainly of funds generated from the International Conference, AAC Information Days, Study Days and membership fees. International Conference, AAC Information Days, Study Days, Advertising, donations and other income for the year totalled £245,786 (2022: £220,476) and membership fee income totalled £24,961 (2022: £24,602). This year successful bids have resulted in grants of £14,756 (2022: £46,399).

## ISAAC (U.K.) T/A COMMUNICATION MATTERS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

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Total expenditure for the year was £254,350 (2022: £184,529), whilst the balance sheet at 31 December 2023 showed net assets of £291,261 compared to £260,108 at 31 December 2022.

#### **Reserves**

ISAAC UK takes a risk-based approach in setting the levels of reserves. A minimum level (lower band) and a maximum level (upper band) is set, and reserves are maintained between the lower and upper band limits.

The lower band is set with reference to the funds needed to conduct an orderly winding up of the charity in the face of unexpected closure. The number of months expenditure which is held for these purposes was reviewed during the financial year and set at six months of operating costs, plus redundancy, costs associated with cancellation of the conference, and other known committed expenditure, and equated to £150,000 at the time of the review.

The upper level includes an allowance for any additional items to cover specific costs for an additional six months, a contingency for unexpected cash flows, and expected costs of planned projects. These amount to £110,000 and so the upper band has therefore been set to £260,000.

The charity's free reserves, excluding restricted funds and fixed assets at 31<sup>st</sup> December 2023 were £282,849 and therefore fell slightly above our banding levels. Our current forecast to 31<sup>st</sup> December 2024 anticipates year end reserves will fall below the upper level of reserves defined in our policy.

#### **Risk Assessment**

ISAAC UK has a number of risks in relation to its operational and membership satisfaction that are focused around ineffectual delivery of the:

- (i) International Conference
- (ii) Study Days
- (iii) AAC Information Days
- (iv) Communication Matters Journal or in the case of:
- (vi) winding down the charity as a consequence of extreme financial circumstances.

These deliverables have been evaluated and reviewed against our operational efficiency. We have stated profit margins on all activities and have separate accounts in regard to grants. Given our charitable activity, we retain a substantial reserve fund that would enable us to make good unforeseen situations, e.g., forced to cancel the International Conference. Such control systems are embedded in our articles and memorandum and more explicitly in our best practice documentation.

#### **Plans for the Future**

The Trustees continue to examine the work carried out by ISAAC UK, to explore the need for new services and practice and to improve and develop those already in existence.

The Trustees recognise the need to develop services which focus upon the needs of people with complex communication needs who may benefit from AAC systems to maximise their opportunities and enhance their life.

As ever, the Trustees will continue to convey the views and requirements of people with complex communication needs, to those responsible for providing other services and strive to find ways to improve the quality of life for these people in the community and support them and their families.

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Key management personnel, recruitment & training of trustees etc all noted on page 3.

Approved by order of the board of trustees on 8th April 2024 and signed on its behalf by:

A handwritten signature in black ink that reads "Helen C Whittle". The signature is written in a cursive, flowing style.

H C Whittle - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISAAC (U.K.) T/A COMMUNICATION MATTERS

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### Independent examiner's report to the trustees of ISAAC (U.K.) T/A Communication Matters ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

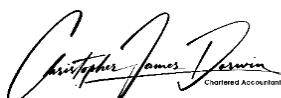
#### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Christopher Darwin FCA

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

Date: 8th April 2024

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies		12,665	-	-	12,665	17,320
<b>Charitable activities</b>						
Membership	3	24,961	-	-	24,961	24,602
Conference		188,509	-	-	188,509	171,780
AAC information days		5,334	-	-	5,334	2,106
AAC study days		195	-	-	195	6,557
Advertising		2,954	-	-	2,954	2,754
Grants		-	-	14,756	14,756	46,399
Other income		1,121	-	-	1,121	12,651
AAC Awards		34,462	-	-	34,462	-
Investment income	2	546	-	-	546	26
<b>Total</b>		<b>270,747</b>	<b>-</b>	<b>14,756</b>	<b>285,503</b>	<b>284,195</b>
<b>EXPENDITURE ON</b>						
Raising funds	4	4,001	-	-	4,001	6,700
<b>Charitable activities</b>						
Membership	5	17,276	-	-	17,276	13,658
Conference		180,458	-	-	180,458	97,529
AAC information days		9,635	-	-	9,635	4,221
Projects		-	-	25,656	25,656	49,565
AAC study days		-	-	-	-	5,208
Governance		17,324	-	-	17,324	7,648
<b>Total</b>		<b>228,694</b>	<b>-</b>	<b>25,656</b>	<b>254,350</b>	<b>184,529</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>42,053</b>	<b>-</b>	<b>(10,900)</b>	<b>31,153</b>	<b>99,666</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		240,796	-	19,312	260,108	160,442
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>282,849</b>	<b>-</b>	<b>8,412</b>	<b>291,261</b>	<b>260,108</b>

The notes form part of these financial statements

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**BALANCE SHEET  
31ST DECEMBER 2023**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>						
Debtors	12	<b>1,303</b>	-	-	<b>1,303</b>	1,020
Cash at bank and in hand		<b><u>319,616</u></b>	<u>-</u>	<b><u>8,412</u></b>	<b><u>328,028</u></b>	<u>275,275</u>
		<b>320,919</b>	-	<b>8,412</b>	<b>329,331</b>	276,295
<b>CREDITORS</b>						
Amounts falling due within one year	13	<b>(38,070)</b>	-	-	<b>(38,070)</b>	(16,187)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<b><u>282,849</u></b>	<u>-</u>	<b><u>8,412</u></b>	<b><u>291,261</u></b>	<u>260,108</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>282,849</u>	-	<u>8,412</u>	<u>291,261</u>	260,108
<b>NET ASSETS</b>		<b><u>282,849</u></b>	<u>-</u>	<b><u>8,412</u></b>	<b><u>291,261</u></b>	<u>260,108</u>
<b>FUNDS</b>						
Unrestricted funds	15				<b>282,849</b>	240,796
Restricted funds					<b><u>8,412</u></b>	<u>19,312</u>
<b>TOTAL FUNDS</b>					<b><u>291,261</u></b>	<u>260,108</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8th April 2024 and were signed on its behalf by:

*Helen C Whittle*

H C Whittle - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

The significant accounting policies applied in preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from grants, whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Membership subscriptions are included in the SOFA for the period to which they relate, subscriptions in advance being deferred to future periods.

Investment income is included when receivable and the amount can be measured reliably by the charity.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Payments in respect of other post-retirement benefits are charged to the Statement of Financial Activities in the period to which they relate.

**1. ACCOUNTING POLICIES - continued****Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**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.

**Retirement benefits**

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

**Employee benefits**

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

**Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**2. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>546</u>	<u>26</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Membership	24,961	24,602
Conference income	205,386	186,149
Subsidised conference places	(16,877)	(14,369)
AAC Information days	5,334	2,106
AAC study days	195	6,557
Advertising	2,954	2,754
Grants	14,756	46,399
Other income	1,121	12,651
AAC Awards - biennial	<u>34,462</u>	-
	<u>272,292</u>	<u>266,849</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
NLCF Mentoring	14,756	24,049
Postcode Neighbourhood Trust	-	10,000
NLCF Awards For All	-	9,850
Arnold Clark Community Fund	<u>-</u>	<u>1,000</u>
Carried forward	<b>14,756</b>	44,899

**3. INCOME FROM CHARITABLE ACTIVITIES - continued**

	<b>2023</b>	2022
	£	£
Brought forward	<b>14,756</b>	44,899
Boshier-Hinton Foundation	-	1,000
Local Giving Ltd	-	500
	<u><b>14,756</b></u>	<u>46,399</u>

**4. RAISING FUNDS****Raising donations and legacies**

	<b>2023</b>	2022
	£	£
Staff costs	<b>3,773</b>	6,236
Fundraising	<u><b>228</b></u>	<u>464</u>
	<u><b>4,001</b></u>	<u>6,700</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Membership	<b>7,132</b>	<b>10,144</b>	<b>17,276</b>
Conference	<b>146,240</b>	<b>34,218</b>	<b>180,458</b>
AAC information days	<b>2,870</b>	<b>6,765</b>	<b>9,635</b>
Projects	<b>25,656</b>	-	<b>25,656</b>
Governance	-	<b>17,324</b>	<b>17,324</b>
	<u><b>181,898</b></u>	<u><b>68,451</b></u>	<u><b>250,349</b></u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	2022
	£	£
Administration	<b>27,117</b>	11,205
Conference management, accomodation and hosting	<b>121,486</b>	79,260
Capitation	<b>5,194</b>	5,359
Printing & photography	<b>1,800</b>	1,950
Project Costs	<b>25,656</b>	39,665
Advertising	<b>645</b>	150
Venue & accomodation	-	1,382
	<u><b>181,898</b></u>	<u>138,971</u>

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Membership	10,144	-	10,144
Conference	34,218	-	34,218
AAC information days	6,765	-	6,765
Governance	-	17,324	17,324
	<u>51,127</u>	<u>17,324</u>	<u>68,451</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Independent examination, payroll and accounting services	4,222	2,750
Rent	<u>1,300</u>	<u>-</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**Trustees' expenses**

In the year the charity paid £6,627 (2022: £2,797) in respect of accommodation and food on behalf of the Trustees. Travel expenses and office costs totalling £3,598 (2022: £2,884) were reimbursed to 11 Trustees (2022: 7 Trustees).

**10. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	36,321	29,868
Other pension costs	<u>1,426</u>	<u>1,389</u>
	<u>37,747</u>	<u>31,257</u>

Trustees consider themselves to be key management personnel. Trustees received no remuneration or benefits during the year (2022: £nil).

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

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<u>2</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	17,320	-	-	17,320
<b>Charitable activities</b>				
Membership	24,602	-	-	24,602
Conference	171,780	-	-	171,780
AAC information days	2,106	-	-	2,106
AAC study days	6,557	-	-	6,557
Advertising	2,754	-	-	2,754
Grants	-	-	46,399	46,399
Other income	12,651	-	-	12,651
Investment income	<u>26</u>	<u>-</u>	<u>-</u>	<u>26</u>
<b>Total</b>	<u>237,796</u>	<u>-</u>	<u>46,399</u>	<u>284,195</u>
<b>EXPENDITURE ON</b>				
Raising funds	6,700	-	-	6,700
<b>Charitable activities</b>				
Membership	13,658	-	-	13,658
Conference	85,029	-	12,500	97,529
AAC information days	4,221	-	-	4,221
Projects	-	-	49,565	49,565
AAC study days	5,208	-	-	5,208
Governance	<u>7,648</u>	<u>-</u>	<u>-</u>	<u>7,648</u>
<b>Total</b>	<u>122,464</u>	<u>-</u>	<u>62,065</u>	<u>184,529</u>
<b>NET INCOME/(EXPENDITURE)</b>	115,332	-	(15,666)	99,666
<b>Transfers between funds</b>	<u>50,000</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	165,332	(50,000)	(15,666)	99,666
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>75,464</u>	<u>50,000</u>	<u>34,978</u>	<u>160,442</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>240,796</u>	<u>-</u>	<u>19,312</u>	<u>260,108</u>

ISAAC (U.K.) T/A COMMUNICATION MATTERS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	<u>1,303</u>	<u>1,020</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	28	2,543
Other creditors	301	66
Accruals and deferred income	<u>37,741</u>	<u>13,578</u>
	<u>38,070</u>	<u>16,187</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	1,300	1,300
Between one and five years	<u>1,300</u>	-
	<u>2,600</u>	<u>1,300</u>

15. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	240,796	42,053	282,849
<b>Restricted funds</b>			
National Lottery Community Fund - Mentoring	9,462	(1,050)	8,412
National Lottery Community Fund - Awards for All	<u>9,850</u>	<u>(9,850)</u>	-
	<u>19,312</u>	<u>(10,900)</u>	<u>8,412</u>
<b>TOTAL FUNDS</b>	<u>260,108</u>	<u>31,153</u>	<u>291,261</u>

## 15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>270,747</b>	<b>(228,694)</b>	<b>42,053</b>
<b>Restricted funds</b>			
National Lottery Community Fund - Mentoring	<b>14,756</b>	<b>(15,806)</b>	<b>(1,050)</b>
National Lottery Community Fund - Awards for All	<u>-</u>	<u>(9,850)</u>	<u>(9,850)</u>
	<u>14,756</u>	<u>(25,656)</u>	<u>(10,900)</u>
<b>TOTAL FUNDS</b>	<b><u>285,503</u></b>	<b><u>(254,350)</u></b>	<b><u>31,153</u></b>

## Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	75,464	115,332	50,000	240,796
Designated funds	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
	125,464	115,332	-	240,796
<b>Restricted funds</b>				
National Lottery Community Fund - Mentoring	25,078	(15,616)	-	9,462
National Lottery Community Fund - Awards for All	<u>9,900</u>	<u>(50)</u>	<u>-</u>	<u>9,850</u>
	<u>34,978</u>	<u>(15,666)</u>	<u>-</u>	<u>19,312</u>
<b>TOTAL FUNDS</b>	<b><u>160,442</u></b>	<b><u>99,666</u></b>	<b><u>-</u></b>	<b><u>260,108</u></b>

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	237,796	(122,464)	115,332
<b>Restricted funds</b>			
National Lottery Community Fund - Mentoring	24,049	(39,665)	(15,616)
National Lottery Community Fund - Awards for All	9,850	(9,900)	(50)
Arnold Clark Community Fund	1,000	(1,000)	-
Postcode Neighbourhood Trust	10,000	(10,000)	-
Boshier-Hinton Foundation	1,000	(1,000)	-
Magic Little Grants	500	(500)	-
	<u>46,399</u>	<u>(62,065)</u>	<u>(15,666)</u>
<b>TOTAL FUNDS</b>	<u>284,195</u>	<u>(184,529)</u>	<u>99,666</u>

The National Lottery Community Fund (England) awarded a 5-year grant towards developing and supporting mentoring by AAC users and disabled young people for other disabled young people.

The National Lottery Awards for All grant is for a pilot project aiming to deliver qualifications and other training opportunities for disabled young people in Scotland in 2023.

16. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £1,426 (2022: £1,389).

17. RELATED PARTY DISCLOSURES

ISAAC UK is the UK chapter of the International Society for Augmentative and Alternative Communication (ISAAC). Capitation fees totalling £5,194 (2022: £5,359) were payable by the charity to ISAAC during the year. As at 31 December 2023, £5,582 was outstanding (2022: £6,400).

Journal subscription fees of £1,303 (2022: £1,020) were received from ISAAC during the year. As at 31 December 2023, £1,303 was outstanding (2022: £1,020).

All Trustees are members of ISAAC UK and pay a membership fee, total membership fees paid by the Trustees to the charity were £1,015 (2022: £890).

Five trustees purchased charity hoodies of £168 (2022: £nil).

All Trustees are required to attend the Communication Matters Conference, total fees paid by the Trustees to the charity for attending the conference were £3,481 (2022: £3,624).

ISAAC (U.K.) T/A COMMUNICATION MATTERS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023

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18. DEFERRED INCOME

	2023	2022
	£	£
Balance at 1st January 2023	2,654	4,091
Released in the year	(2,654)	(4,091)
Deferred in the year	<u>3,720</u>	<u>2,654</u>
	<u><u>3,720</u></u>	<u><u>2,654</u></u>

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	-
Donations	<u>12,664</u>	<u>17,320</u>
	<b>12,665</b>	<b>17,320</b>
<b>Investment income</b>		
Deposit account interest	546	26
<b>Charitable activities</b>		
Grants	14,756	46,399
Membership	24,961	24,602
Advertising	2,954	2,754
Conference income	188,509	171,780
AAC study days	195	6,557
Other income	1,121	12,651
AAC Information days	5,334	2,106
AAC Awards - biennial	<u>34,462</u>	<u>-</u>
	<u><b>272,292</b></u>	<u><b>266,849</b></u>
<b>Total incoming resources</b>	<b>285,503</b>	<b>284,195</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	3,632	5,958
Pensions	141	278
Fundraising	<u>228</u>	<u>464</u>
	<b>4,001</b>	<b>6,700</b>
<b>Charitable activities</b>		
Administration	27,117	11,205
Conference management, accomodation and hosting	121,486	79,260
Capitation	5,194	5,359
Printing & photography	1,800	1,950
Project Costs	25,656	39,665
Advertising	645	150
Venue & accomodation	<u>-</u>	<u>1,382</u>
	<b>181,898</b>	<b>138,971</b>
<b>Support costs</b>		
<b>Management</b>		
Wages	29,057	22,351
Pensions	1,142	1,042
Rent	910	910
Carried forward	<b>31,109</b>	<b>24,303</b>

This page does not form part of the statutory financial statements

**ISAAC (U.K.) T/A COMMUNICATION MATTERS****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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	2023	2022
	£	£
<b>Management</b>		
Brought forward	<b>31,109</b>	24,303
Insurance	<b>431</b>	857
Telephone	<b>33</b>	47
Accommodation & venue catering	<b>4,892</b>	1,958
Travel expenses	<b>3,094</b>	2,302
Computer costs	<b>10,409</b>	931
Legal	<b>105</b>	121
Sundry	<b>687</b>	584
Bank charges	<b>115</b>	107
Donations	<b>252</b>	-
	<b>51,127</b>	31,210
<b>Governance costs</b>		
Wages	<b>3,632</b>	1,559
Pensions	<b>143</b>	69
Independent examination, payroll and accounting services	<b>4,222</b>	2,750
Other expenses	<b>9,327</b>	3,270
	<b>17,324</b>	7,648
Total resources expended	<b>254,350</b>	184,529
<b>Net income</b>	<b>31,153</b>	99,666

This page does not form part of the statutory financial statements

**ISAAC (UK) Ltd**

England & Wales - Charity number 327500

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# Accounts

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REGISTERED COMPANY NUMBER: 01965474 (England and Wales)  
REGISTERED CHARITY NUMBER: 327500

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022  
FOR  
ISAAC (U.K.) T/A COMMUNICATION MATTERS**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**TRUSTEES**

K E Broomfield  
M P Fisher  
R W Gregory  
A E Hanschell  
H M Hewson  
S M Mcpoland (appointed 11/9/22)  
B Moulam (appointed 11/9/22)  
S E Murphy-Mann  
M Paton (appointed 11/9/22)  
N S Sagoo (appointed 11/9/22)  
A C Sharples  
C L Voizey  
H C Whittle  
J Herd (resigned 28/2/22)  
M Street (resigned 19/4/22)  
N Hansen (resigned 13/9/22)

**COMPANY SECRETARY**

E J Campbell

**REGISTERED OFFICE**

3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
LS15 8ZB

**REGISTERED COMPANY NUMBER**

01965474 (England and Wales)

**REGISTERED CHARITY NUMBER**

327500

**INDEPENDENT EXAMINER**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

## **ISAAC (U.K.) T/A COMMUNICATION MATTERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **Introduction**

##### **What is ISAAC UK?**

ISAAC UK (also known as Communication Matters) is the UK Chapter of the International Society for Augmentative and Alternative Communication (ISAAC) - a membership organisation working to improve the lives of children and adults with complex communication needs. ISAAC's goal is to create worldwide awareness about how Augmentative and Alternative Communication (AAC) can help individuals without speech. ISAAC accomplishes this by sharing information and promoting innovative approaches to research, technology, and literacy through AAC. Activities include hosting the ISAAC Biennial Conference, sponsoring projects, and offering awards and scholarships. Worldwide, there are 15 other national/regional chapters of the international organisation: ISAAC in Australia, Brazil, Canada, Denmark, French Speaking Countries, India, Israel, Italy, Netherlands & Flanders, Norway, Poland, Singapore, Sweden, Taiwan and the USA. They are all co-ordinated by a Secretariat based in Canada.

AAC is the term used to describe various methods of communication that can augment or replace speech and are used to get around problems with ordinary speech. AAC includes simple systems such as pictures, gestures and pointing, as well as more complex techniques involving powerful computer technology.

Although ISAAC UK is a relatively small organisation, one of our main strengths is the multi-disciplinary nature of the membership. ISAAC UK members include AAC users, their family members and carers, speech and language therapists, teachers, social care workers, occupational therapists, physiotherapists, rehabilitation engineers, programmers, lecturers, researchers, manufacturers and suppliers, social workers, psychologists and doctors. Individuals or organisations become members of ISAAC UK by paying an annual membership fee; a number of first year free memberships are available to AAC users and their families.

As ISAAC UK, we pay a capitation fee to ISAAC for every member who joins ISAAC UK. A member of ISAAC UK is also automatically a member of ISAAC, and they receive a number of benefits including reduced rates for registration at the ISAAC Biennial International Conference and reduced subscription rates to ISAAC affiliated journals and publications.

##### **What is our Vision?**

A world where all individuals have a right to a voice through the provision of communication solutions and ongoing support services.

##### **What is our Mission?**

ISAAC UK exists to support people who use Augmentative and Alternative Communication (AAC) in their basic human right to communicate, be included and heard in an equitable society.

##### **What are our Aims?**

- To involve AAC users in all our activities
- To increase awareness, understanding and knowledge of good practice in the field of AAC
- To provide a forum for the exchange of information and ideas between professional workers, AAC users and their families
- To promote the positive role of AAC in the empowerment of people with complex communication needs in society
- To improve service standards and lobby government for change
- To encourage research

##### **What are our main activities?**

- International AAC Conference – We organise a two-and-a-half-day International Conference every year which embraces a wide range of issues relating to AAC and brings together AAC users, their families/carers, professionals from many disciplines and manufacturers/suppliers.
  - Communication Matters Journal – We publish three issues of the Communication Matters Journal every year which are sent to all our members. The journal has a range of articles including case histories, evidence-based practice, debates on topics of current interest, articles by AAC users, information on new publications, products and research and details of courses, conferences and events.
  - AAC Study Days – We organise Study Days on a range of topics relating to AAC and its application.
  - AAC Information Days– Product demonstration days from the UK's leading suppliers of communication aids, equipment, software, and symbol systems.
-

## **ISAAC (U.K.) T/A COMMUNICATION MATTERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022**

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- Involving AAC Users in Activities – Whenever possible we have AAC users representing ISAAC UK across all our policy and other activities. We also host a bimonthly AAC User Focus Group online. Where appropriate we work with other stakeholders and organisations for increased impact.
- Publications – We produce information leaflets and related material on AAC.
- Advisory Bodies – We are represented on national advisory and policy making bodies concerned with AAC. We are also members of and represented at a range of relevant consortia such as The Communication Trust, Council for Disabled Children, Specialised Healthcare Alliance and Embracing Complexity.
- Website – We provide information, including all NHS, local and independent services and suppliers, as well as training resources and publications.
- Advice – We provide an AAC helpline forum for members and the public.
- Research – We have led on a ground-breaking research project that has provided fundamental information about the need for AAC and the provision of AAC in the UK.
- Subscriptions to other Journals - We offer members reduced rate subscriptions to a number of academic and AAC user orientated journals published in North America, Australia and Israel.
- Attend Awareness Raising and Exhibition Events – We take part in a number of disability exhibition events and are promoting collaborative working with other charities.

#### **How are we organised?**

As well as being a registered charity, ISAAC UK was incorporated in 1985 as a company limited by guarantee, not having a share capital. The number of Directors of ISAAC UK, who are also its Trustees, is usually twelve, with up to three co-opted Trustees. In exceptional circumstances there can be up to a limit of twenty Trustees, including co-opted Trustees. The Trustees appoint the Chairperson(s), Treasurer and Secretary. Trustees' meetings are held at least three times a year. All enquiries, membership records, book-keeping, desktop publishing, Conference / AAC Info Day / Study Day registrations, website editing/online presence and day-to-day organisation are usually handled by two paid staff (one full time and one part time) or sometimes just one full time member of staff (as has been the case from March 2020), with support from the Trustees.

The Annual Meeting usually takes place during the International Conference in September. At that time, the third of the Trustees who have been longest in office must retire (a retiring Trustee is eligible for re-election for a second or third term of office). The Trustees, who are all also the Company Members, vote on the appointment of new Trustees to fill the vacancies. Custom and practice has resulted in the Associate Members ratifying these appointments.

#### **Review of Main Activities in 2022**

##### **Trustees**

The Board of Trustees meets four times each year and provides input to the strategy, business and operational activity of ISAAC UK. To ensure our focus remains clear, the Board regularly returns to the Vision and Mission Statements and Aims as it plans the strategy for the future and work on the day-to-day operational business of running ISAAC UK. After the pandemic we were delighted to be able to meet in-person again for our Board meetings in March, September, and November, with only our May Board meeting being held online to help save costs. We were fortunate in having a pro bono external facilitator come in and run a Strategy Day with us on the second day of our November Board meeting which has helped to focus our future planning.

ISAAC UK aims to have a Board that reflects the diverse nature of its membership; therefore, it is great that the Board now includes two AAC users, the parent of an AAC user, Speech & Language Therapists, Teachers, and Company Suppliers.

In 2022 we continued to hold online meetings for a focus group of AAC users. The group is a vehicle to hear the views of AAC users on ISAAC UK and its activities and actions. A Trustee takes part in the meetings and provides feedback to the Board. The focus group created a video about what they do towards the end of 2022, as they are looking for new members.

##### **Governance**

During the year all Trustees attended a training session around what is involved in being a Trustee of ISAAC UK. This covered the legal structure, governance and members, beneficiaries, the duty of Trustees, Board roles, employees, contract and project workers and the involvement of non-Trustees.

The Governance Group are working on updating all policies, Best Practice documents and the Terms of Reference. They are aiming to have this work completed in 2023.

##### **Patrons**

ISAAC UK has one patron – Lee Ridley. Over the last year he has raised awareness of AAC in the UK and beyond.

##### **Links to Other Groups**

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## **ISAAC (U.K.) T/A COMMUNICATION MATTERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022**

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ISAAC UK continues to have strong links with other groups and organisations including: 1Voice, AAC Advisory Group, AAC Exam Access, Adult Cerebral Palsy Hub, All Party Parliamentary Group for Assistive Technology, Augmentative Communication in Practice: Scotland, Communication Access UK, Council for Disabled Children, Diversity in AAC, Embracing Complexity, Positive Impact Partnership Project (University of Leeds), Specialised Healthcare Alliance, The Communication Trust, The National Council for Voluntary Organisations, and the West and South Yorkshire CANN (Children with Additional Needs Networks).

#### **Staffing and ISAAC UK Office**

Emily Campbell is the Charity Manager. Our part time Administrator left us in March 2020, however due to the pandemic, we did not employ another member of staff. However, we hope to employ someone to fill this role early in 2023.

We continue to have our office at University House which is located centrally within the university campus and close to the MEETinLEEDS team who provide ISAAC UK's International Conference management. Since April 2021 Emily has been working in the office one day a week and from home four days a week.

#### **Research**

The FAQs and Factsheets pages from the AACKnowledge website can be found on our main website under the dedicated Research section. The Research Involvement Network (RIN) is being reviewed and we continue to receive access requests to the database for research projects' recruitment and contacts. The ISAAC UK Journal continues to be published three times a year which hosts a variety of articles, including the latest research in AAC.

#### **Grants**

We spent some of 2022 writing bids for grants. We were delighted that we were successful with four grant applications to be able to provide subsidised places for AAC users, their personal assistants and family members at the ISAAC UK 2022 conference. We received £1000 from the Arnold Clark Community Fund, £500 from Magic Little Grants, £1000 from the Boshier-Hinton Foundation and £10,000 from the players of the People's Postcode Lottery.

The National Lottery Community Fund 'Reaching Communities England' grant for developing and supporting mentoring by AAC users and disabled young people for other disabled young people continues. This 5-year project commenced in 2019 and is being delivered in partnership with Creativity in Practice Ltd. We are offering qualifications in Mentoring, Employability skills and Personal & Social Development, as well as supporting the development of mentoring schemes to share best practice.

We have received expressions of interest from people living in Wales, Scotland and Northern Ireland and are exploring the possibilities of expanding the Mentoring project into these areas. We were therefore thrilled to learn in December 2021 that we were successful with our application to receive an Awards for All grant to be able to deliver a pilot project in Northern Ireland in 2022. Seven AAC users in Belfast completed a qualification in Personal and Social Development, as well as showing increased confidence and interpersonal skills.

We were also delighted to receive an Awards for All grant towards the end of 2022 for a similar pilot project to take place in Scotland in 2023.

We held a Mentoring Event at the University of Leeds on 29th March 2022 which was for all our mentors (and those that have completed courses with us so far), and with the ISAAC UK AAC User Focus Group, to come together, celebrate achievements, network, and participate in workshops. There were 14 AAC users and their personal assistants participating in the day, and many stayed in a local hotel the night before and had an evening meal together. People said it was nice to see old friends and to make new ones.

#### **Membership**

There were 239 associate members (including group memberships) of ISAAC UK in 2022 (compared with 209 in 2021), of which 29% of the associate membership comprised AAC users and family members.

#### **The CM2022 International Conference**

ISAAC UK's 2022 conference was held at the University of Leeds for the first time since 2019 due to the pandemic.

A resounding success, the conference was attended by over 380 delegates and presenters from 14 other countries including Australia, Belgium, Canada, Denmark, Germany, Ireland, Israel, Japan, Malta, Netherlands, Norway, Sweden, USA (and all countries in the UK).

The conference Keynote Address "The digital divide - how new technology may be increasing the digital divide, and how we can help to reduce it" was presented by Richard Cave from the Motor Neurone Disease Association. The conference platform and poster presentations were selected from almost 100 submissions. Conference 2022 ended with an inspirational plenary session delivered by boccia Paralympian, Beth Moulam, on "Transferring AAC skills into sporting success".

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## **ISAAC (U.K.) T/A COMMUNICATION MATTERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022**

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The wheelchair accessible campus makes the University of Leeds an ideal location for an ISAAC UK conference. The delegates enjoyed a full academic programme, and a range of supplier talks from 16 of the UK's leading suppliers of communication aids and services. Subsidised places were available for AAC users and family members to attend. Trustees allocated £14,369 (the majority of which was supported by grants totalling £12,500) to provide 73 subsidised places to AAC users, family members and personal support assistants.

#### **Study Days**

We held one Study Day in 2022 at the University of Leeds in collaboration with the Becoming an Aided Communicator (BAC) international research team. The focus of the day was on the language and communication opportunities of children and young people who are learning language using aided communication. It was a hybrid event and was attended by over 100 people who were either in Leeds or who joined online. A PDF booklet of the proceedings was made available to those who attended and is now available for public purchase.

#### **AAC Information Days (formerly Roadshows) and Suppliers**

These events are designed for professionals who work in the field of AAC, communication aid users, parents/family and members of the public, to learn more about the range of communication equipment and software available for people who have complex communication needs. They take place once a year, alternatively in Northern Ireland and Scotland, and are free for delegates to attend. We were due to hold an AAC Information Day in Glasgow on 28th April 2020 which had to be cancelled but we were instead able to hold it on 23rd November 2022. Over 90 attended and people really liked being able to meet together in person again and everyone seemed to gain a lot from the supplier presentations, as well as being able to network with others.

We also held a new event, an AAC Exhibition Day, on 28th March 2022 at the University of Leeds. The exhibition hall hosted 14 AAC exhibitors and it was a great success with almost 200 people (professionals, AAC users and others) coming from both the local area and from across the UK to discover the latest developments in AAC products.

A successful meeting of ISAAC UK's supplier members was held in May 2022 online. This was to update our supplier members about ISAAC UK and discuss opportunities and future events.

#### **Communication Matters Journal**

Three issues of the Communication Matters Journal (ISSN 2756-1011) were published digitally as scheduled in 2022. The Journal has a circulation of over 300 copies per issue (including 30 overseas subscribers).

#### **Publications & Website**

The 'Focus On...' series of introductory leaflets on AAC continue to be in demand.

Back issues of the Communication Matters Journal are available online in an 'eLibrary' area of our website.

ISAAC UK continues to support a lively email discussion forum 'AAC Forum' which is open to anyone interested in AAC related issues (1859 members).

The website continues to be recognised as a source of useful information both within the membership and for general UK based enquiries and is regularly featured in a newsletter targeted at developing AAC countries highlighting our information, training materials and links to useful sources.

#### **AAC Awards**

In 2019 ISAAC UK held an inaugural AAC Awards Ceremony during AAC Awareness Month to support and celebrate all forms of communication, the people who use them, the professionals and families that support them and the companies that provide them. We hoped this would become a biennial event, and in 2021 we held a virtual AAC Awards ceremony to close the International Conference. Six awards were presented for inspiration, creativity, innovation, rising star, group of the year, and outstanding community inclusion. It was a fantastic night with many AAC users both in attendance and deserving winners. We are organising the next AAC Awards in-person in March 2023.

#### **Fundraising**

Income raised through fundraising and general donations in the year was £17,320 (2021: £18,846). ISAAC UK are very grateful for the generous donations we have received from so many supporters, whether members, non-members or commercial sponsors. In addition, our fundraising activities included:

- subscription to JustGiving for people to make donations online and create their own fundraising pages if they wish
- people can raise free funds for us when they shop online via AmazonSmile and Give as you Live

## ISAAC (U.K.) T/A COMMUNICATION MATTERS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

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Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our reputation. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

#### Financial review

ISAAC UK's finances are adequate given the ongoing pressures on our main funding streams and limited opportunities to diversify. The Treasurer, supported by the Charity Manager and the Finance Working Group, has made efforts to broaden the funding streams through the use of grants and fundraising to maintain the financial stability and are exploring alternative activities to meet the charities aims and to serve the membership. They also continue to work at reducing expenditure and to meet the rising costs of the charity's activities.

Income for the charity comprises mainly of funds generated from the International Conference, AAC Information Days, Study Days and membership fees. International Conference, AAC Information Days, Study Days, Advertising, donations and other income for the year totalled £129,722 (2021: £58,871) and membership fee income totalled £24,602 (2021: £23,100). This year successful bids have resulted in grants of £46,399 (2021: £39,400).

Total expenditure for the year was £101,026 (2021: £76,858), whilst the balance sheet at 31 December 2022 showed net assets of £260,139 compared to £160,442 at 31 December 2021.

#### Reserves

ISAAC UK takes a risk-based approach in setting the levels of reserves. A minimum level (lower band) and a maximum level (upper band) of reserves is set and reserves are maintained between the lower and upper band limits.

The lower band is set with reference to the funds needed in order to conduct an orderly winding up of the charity in the face of unexpected closure. The number of months expenditure which is held for these purposes was reviewed during the financial year and set at 6 months of operating costs, plus redundancy and other known committed expenditure, and equated to £100,000 at the time of the review.

The upper level includes an allowance for any additional items - specifically:

- £10,000 contingency for unexpected cash flow considerations
- £25,000 expenditure on projects (upgrade of CRM and website)
- £45,000 salaries of two staff members for the year to 31st December 2023

The upper band has therefore been set to £180,000.

The charity's free reserves, excluding fixed assets at 31st December 2022 were £240,796 and therefore fell outside our banding levels (+£60,796). Our current forecast to 31st December 2023 anticipates year end reserves will fall below the upper level of reserves defined in our policy.

#### Risk Assessment

ISAAC UK has a number of risks in relation to its operational and membership satisfaction that are focused around ineffectual delivery of the:

- (i) International Conference
- (ii) Study Days
- (iii) AAC Information Days
- (iv) Communication Matters Journal or in the case of:
- (vi) the winding down the charity as a consequence of extreme financial circumstances.

These deliverables have been evaluated and reviewed against our operational efficiency. We have stated profit margins on all activities and have separate accounts in regard to grants. Given our charitable activity, we retain a substantial reserve fund that would enable us to make good unforeseen situations, e.g., forced to cancel the International Conference. Such control systems are embedded in our articles and memorandum and more explicitly in our best practice documentation.

#### Plans for the Future

The Trustees continue to examine the work carried out by ISAAC UK, to explore the need for new services and practice and to improve and develop those already in existence.

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## ISAAC (U.K.) T/A COMMUNICATION MATTERS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

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The Trustees recognise the need to develop services which focus upon the needs of people with complex communication needs who may benefit from AAC systems to maximise their opportunities and enhance their life.

As ever, the Trustees will continue to convey the views and requirements of people with complex communication needs, to those responsible for providing other services and strive to find ways to improve the quality of life for these people in the community and support them and their families.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Approved by order of the board of trustees on 10<sup>th</sup> July 2023 and signed on its behalf by:



H C Whittle - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISAAC (U.K.) T/A COMMUNICATION MATTERS

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### Independent examiner's report to the trustees of ISAAC (U.K.) T/A Communication Matters ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Christopher Darwin FCA

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

Date: 10<sup>th</sup> July 2023

ISAAC (U.K.) T/A COMMUNICATION MATTERS

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies		17,320	-	-	17,320	15,846
<b>Charitable activities</b>						
Membership	3	24,602	-	-	24,602	23,100
Conference		98,801	-	-	98,801	31,495
AAC study days		276	-	-	276	1,652
Advertising		2,754	-	-	2,754	2,260
Grants		-	-	46,399	46,399	39,400
Other income		12,651	-	-	12,651	7,613
Investment income	2	26	-	-	26	5
<b>Total</b>		<b>156,430</b>	<b>-</b>	<b>46,399</b>	<b>202,829</b>	<b>121,371</b>
<b>EXPENDITURE ON</b>						
Raising funds	4	6,700	-	-	6,700	5,699
<b>Charitable activities</b>						
Membership	5	13,658	-	-	13,658	11,451
Conference		5,768	-	12,500	18,268	19,462
AAC information days		2,116	-	-	2,116	1,775
Projects		-	-	49,565	49,565	27,216
AAC study days		5,208	-	-	5,208	3,117
Governance		7,648	-	-	7,648	8,138
<b>Total</b>		<b>41,098</b>	<b>-</b>	<b>62,065</b>	<b>103,163</b>	<b>76,858</b>
<b>NET INCOME/(EXPENDITURE)</b>						
Transfers between funds	15	115,332	-	(15,666)	99,666	44,513
		50,000	(50,000)	-	-	-
<b>Net movement in funds</b>		<b>165,332</b>	<b>(50,000)</b>	<b>(15,666)</b>	<b>99,666</b>	<b>44,513</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		75,464	50,000	34,978	160,442	115,929
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>240,796</b>	<b>-</b>	<b>19,312</b>	<b>260,108</b>	<b>160,442</b>

The notes form part of these financial statements

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**BALANCE SHEET**  
**31ST DECEMBER 2022**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	<b>2022 Total funds £</b>	<i>2021 Total funds £</i>
<b>CURRENT ASSETS</b>						
Debtors	12	<b>1,020</b>	-	-	<b>1,020</b>	<i>12,438</i>
Cash at bank and in hand		<b><u>255,963</u></b>	<u>-</u>	<b><u>19,312</u></b>	<b><u>275,275</u></b>	<i><u>159,027</u></i>
		<b>256,983</b>	-	<b>19,312</b>	<b>276,295</b>	<i>171,465</i>
<b>CREDITORS</b>						
Amounts falling due within one year	13	<b>(16,187)</b>	-	-	<b>(16,187)</b>	<i>(11,023)</i>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<b><u>240,796</u></b>	<u>-</u>	<b><u>19,312</u></b>	<b><u>260,108</u></b>	<i><u>160,442</u></i>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>240,796</u></b>	<u>-</u>	<b><u>19,312</u></b>	<b><u>260,108</u></b>	<i><u>160,442</u></i>
<b>NET ASSETS</b>		<b><u>240,796</u></b>	<u>-</u>	<b><u>19,312</u></b>	<b><u>260,108</u></b>	<i><u>160,442</u></i>
<b>FUNDS</b>						
Unrestricted funds	15				<b>240,796</b>	<i>125,464</i>
Restricted funds					<b><u>19,312</u></b>	<i><u>34,978</u></i>
<b>TOTAL FUNDS</b>					<b><u>260,108</u></b>	<i><u>160,442</u></i>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10<sup>th</sup> July 2023 and were signed on its behalf by:



H C Whittle - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

The significant accounting policies applied in preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from grants, whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Membership subscriptions are included in the SOFA for the period to which they relate, subscriptions in advance being deferred to future periods.

Investment income is included when receivable and the amount can be measured reliably by the charity.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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. ACCOUNTING POLICIES - continued****Retirement benefits**

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

**Employee benefits**

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

**Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**2. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	£	£
Deposit account interest	<u>26</u>	<u>5</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	£	£
Membership	<b>24,602</b>	23,100
Conference income	<b>98,801</b>	31,495
AAC study days	<b>276</b>	1,652
Advertising	<b>2,754</b>	2,260
Grants	<b>46,399</b>	39,400
Other income	<u><b>12,651</b></u>	<u>7,613</u>
	<u><b>185,483</b></u>	<u>105,520</u>

Grants received, included in the above, are as follows:

	<b>2022</b>	<b>2021</b>
	£	£
NLCF Mentoring	<b>24,049</b>	28,000
Postcode Neighbourhood Trust	<b>10,000</b>	-
NLCF Awards For All	<b>9,850</b>	9,900
Arnold Clark Community Fund	<b>1,000</b>	1,000
Boshier-Hinton Foundation	<b>1,000</b>	-
Local Giving Ltd	<u><b>500</b></u>	<u>500</u>
	<u><b>46,399</b></u>	<u>39,400</u>

**4. RAISING FUNDS****Raising donations and legacies**

	<b>2022</b>	<b>2021</b>
	£	£
Staff costs	6,236	5,368
Fundraising	<u>464</u>	<u>331</u>
	<u><b>6,700</b></u>	<u><b>5,699</b></u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Membership	7,309	6,349	13,658
Conference	9,099	9,169	18,268
AAC information days	-	2,116	2,116
Projects	39,665	9,900	49,565
AAC study days	1,532	3,676	5,208
Governance	<u>-</u>	<u>7,648</u>	<u>7,648</u>
	<u><b>57,605</b></u>	<u><b>38,858</b></u>	<u><b>96,463</b></u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	£	£
Administration	9,099	3,490
Postage	-	81
Capitation	5,359	4,245
Printing & photography	1,950	1,800
Project Costs	39,665	25,056
Advertising	150	-
Venue & accomodation	<u>1,382</u>	<u>-</u>
	<u><b>57,605</b></u>	<u><b>34,672</b></u>

**7. SUPPORT COSTS**

	Management	Governance costs	Totals
	£	£	£
Membership	6,349	-	6,349
Conference	9,169	-	9,169
AAC information days	2,116	-	2,116
Projects	9,900	-	9,900
AAC study days	3,676	-	3,676
Governance	<u>-</u>	<u>7,648</u>	<u>7,648</u>
	<u><b>31,210</b></u>	<u><b>7,648</b></u>	<u><b>38,858</b></u>

**ISAAC (U.K.) T/A COMMUNICATION MATTERS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	<i>2021</i>
	<b>£</b>	<i>£</i>
Independent examination	<b><u>2,750</u></b>	<i><u>4,200</u></i>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

**Trustees' expenses**

In the year the charity paid £2,797 (2021: £nil) in respect of accommodation and food on behalf of the Trustees. Travel expenses and office costs totalling £2,884 (2021: £1,058) were reimbursed to 7 Trustees (2021: 7 Trustees).

All Trustees are required to attend the Communication Matters Conference, total fees paid by the Trustees to the charity for attending the conference were £3,624 (2021: £185).

**10. STAFF COSTS**

	<b>2022</b>	<i>2021</i>
	<b>£</b>	<i>£</i>
Wages and salaries	<b><u>31,188</u></b>	<i><u>29,010</u></i>
	<b><u>31,188</u></b>	<i><u>29,010</u></i>

Trustees consider themselves to be key management personnel. Trustees received no remuneration or benefits during the year (2021: £nil).

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

The average monthly number of employees during the year was as follows:

	<b>2022</b>	<i>2021</i>
Employees	<b><u>1</u></b>	<i><u>1</u></i>

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	15,846	-	-	15,846
<b>Charitable activities</b>				
Membership	23,100	-	-	23,100
Conference	31,495	-	-	31,495
AAC study days	1,652	-	-	1,652
Advertising	2,260	-	-	2,260
Grants	1,500	-	37,900	39,400
Other income	7,613	-	-	7,613
Investment income	5	-	-	5

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
<b>Total</b>	<u>83,471</u>	<u>-</u>	<u>37,900</u>	<u>121,371</u>
<b>EXPENDITURE ON</b>				
Raising funds	5,699	-	-	5,699
<b>Charitable activities</b>				
Membership	11,451	-	-	11,451
Conference	-	-	19,462	19,462
AAC information days	361	-	1,414	1,775
Projects	-	-	27,216	27,216
AAC study days	3,117	-	-	3,117
Governance	<u>8,138</u>	<u>-</u>	<u>-</u>	<u>8,138</u>
<b>Total</b>	<u>28,766</u>	<u>-</u>	<u>48,092</u>	<u>76,858</u>
<b>NET INCOME/(EXPENDITURE)</b>	54,705	-	(10,192)	44,513
<b>Transfers between funds</b>	<u>6,000</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>
<b>Net movement in funds</b>	60,705	-	(16,192)	44,513
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	14,759	50,000	51,170	115,929
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>75,464</u>	<u>50,000</u>	<u>34,978</u>	<u>160,442</u>

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	<u>1,020</u>	<u>12,438</u>

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	2,543	24
Other creditors	66	148
Accruals and deferred income	<u>13,578</u>	<u>10,851</u>
	<u>16,187</u>	<u>11,023</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022

## 14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	1,300	1,300
Between one and five years	<u>-</u>	<u>1,300</u>
	<u>1,300</u>	<u>2,600</u>

## 15. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	75,464	115,332	50,000	240,796
Designated funds	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
	125,464	115,332	-	240,796
<b>Restricted funds</b>				
National Lottery Community Fund - Mentoring	25,078	(15,616)	-	9,462
National Lottery Community Fund - Awards for All	<u>9,900</u>	<u>(50)</u>	<u>-</u>	<u>9,850</u>
	<u>34,978</u>	<u>(15,666)</u>	<u>-</u>	<u>19,312</u>
<b>TOTAL FUNDS</b>	<u>160,442</u>	<u>99,666</u>	<u>-</u>	<u>260,108</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	156,430	(41,098)	115,332
<b>Restricted funds</b>			
National Lottery Community Fund - Mentoring	24,049	(39,665)	(15,616)
National Lottery Community Fund - Awards for All	9,850	(9,900)	(50)
Arnold Clark Community Fund	1,000	(1,000)	-
Postcode Neighbourhood Trust	10,000	(10,000)	-
Boshier-Hinton Foundation	1,000	(1,000)	-
Magic Little Grants	<u>500</u>	<u>(500)</u>	<u>-</u>
	<u>46,399</u>	<u>(62,065)</u>	<u>(15,666)</u>
<b>TOTAL FUNDS</b>	<u>202,829</u>	<u>(103,163)</u>	<u>99,666</u>

## 15. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
General fund	14,759	54,705	6,000	75,464
Designated funds	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
	64,759	54,705	6,000	125,464
<b>Restricted funds</b>				
National Lottery Community Fund - Mentoring	30,294	784	(6,000)	25,078
National Lottery Community Fund - Awards for All	-	9,900	-	9,900
National Lottery Community Fund - COVID support	15,876	(15,876)	-	-
The Foyle Foundation	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
	<u>51,170</u>	<u>(10,192)</u>	<u>(6,000)</u>	<u>34,978</u>
<b>TOTAL FUNDS</b>	<u>115,929</u>	<u>44,513</u>	<u>-</u>	<u>160,442</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	83,471	(28,766)	54,705
<b>Restricted funds</b>			
National Lottery Community Fund - Mentoring	28,000	(27,216)	784
National Lottery Community Fund - Awards for All	9,900	-	9,900
National Lottery Community Fund - COVID support	-	(15,876)	(15,876)
The Foyle Foundation	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>
	<u>37,900</u>	<u>(48,092)</u>	<u>(10,192)</u>
<b>TOTAL FUNDS</b>	<u>121,371</u>	<u>(76,858)</u>	<u>44,513</u>

The National Lottery Community Fund (England) awarded a 5-year grant towards developing and supporting mentoring by AAC users and disabled young people for other disabled young people.

The National Lottery Awards for All grant is for a pilot project aiming to deliver qualifications and other training opportunities for disabled young people in Scotland in 2023.

The funding received from Magic Little Grants, the People's Postcode Lottery, the Arnold Clark Community Fund and the Boshier-Hinton Foundation went towards funding places for communication aid users, their personal assistants and family members to attend the Communication Matters International AAC Conference in September 2022.

Designated funds were designated to cover the potential costs of a managed closure of the charity.

## ISAAC (U.K.) T/A COMMUNICATION MATTERS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2022

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#### 16. RELATED PARTY DISCLOSURES

ISAAC UK is the UK chapter of the International Society for Augmentative and Alternative Communication (ISAAC). Capitation fees totalling £5,359 (2021: £5,611) were payable by the charity to ISAAC during the year. As at 31 December 2022, £6,400 was outstanding (2021: £1,060).

Journal subscription fees of £1,020 (2021: £1,038) were received from ISAAC during the year. As at 31 December 2022, £1,020 was outstanding (2021: £1,038).

All Trustees are members of ISAAC UK and pay a membership fee, total membership fees paid by the Trustees to the charity were £890 (2021: £987).

#### 17. DEFERRED INCOME

	<b>2022</b>	<i>2021</i>
	<b>£</b>	<i>£</i>
Balance at 1st January 2022	<b>4,091</b>	<i>2,025</i>
Released in the year	<b>(4,091)</b>	<i>(2,025)</i>
Deferred in the year	<b>2,654</b>	<i>4,091</i>
	<b><u>2,654</u></b>	<i><u>4,091</u></i>

ISAAC (U.K.) T/A COMMUNICATION MATTERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,320	15,846
<b>Investment income</b>		
Deposit account interest	26	5
<b>Charitable activities</b>		
Grants	46,399	39,400
Membership	24,602	23,100
Advertising	2,754	2,260
Conference income	98,801	31,495
AAC study days	276	1,652
Other income	<u>12,651</u>	<u>7,613</u>
	<b>185,483</b>	<b>105,520</b>
<b>Total incoming resources</b>	<b>202,829</b>	<b>121,371</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	6,236	5,368
Fundraising	<u>464</u>	<u>331</u>
	<b>6,700</b>	<b>5,699</b>
<b>Charitable activities</b>		
Administration	9,099	3,490
Postage	-	81
Capitation	5,359	4,245
Printing & photography	1,950	1,800
Project Costs	39,665	25,056
Advertising	150	-
Venue & accomodation	<u>1,382</u>	<u>-</u>
	<b>57,605</b>	<b>34,672</b>
<b>Support costs</b>		
<b>Management</b>		
Wages	23,393	22,299
Rent	910	1,820
Insurance	857	855
Telephone	47	42
Accommodation & venue catering	1,958	63
Travel expenses	2,302	741
Computer costs	931	1,923
Legal	121	113
Sundry	584	311
Carried forward	<b>31,103</b>	<b>28,167</b>

This page does not form part of the statutory financial statements

ISAAC (U.K.) T/A COMMUNICATION MATTERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2022

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	2022	2021
	£	£
<b>Management</b>		
Brought forward	<b>31,103</b>	28,167
Bank charges	<u>107</u>	<u>182</u>
	<b>31,210</b>	28,349
<b>Governance costs</b>		
Wages	<b>1,559</b>	1,343
Independent examination	<b>2,750</b>	4,200
Other expenses	<u>3,339</u>	<u>2,595</u>
	<b>7,648</b>	8,138
Total resources expended	<b><u>103,163</u></b>	<u>76,858</u>
<b>Net income</b>	<b><u>99,666</u></b>	<u>44,513</u>

This page does not form part of the statutory financial statements

**ISAAC (UK) Ltd**

England & Wales - Charity number 327500

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# Accounts

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**Charity Registration No. 327500**

**Company Registration No. 01965474 (England and Wales)**

**ISAAC (U.K.)**

**(T/A Communication Matters)**

**Annual Report And Unaudited Financial Statements**

**For The Year Ended 31 December 2021**

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	R Gregory A Hanschell S Murphy-Mann M Fisher H Whittle A Sharples M Street K Broomfield (Appointed 10 September 2021) C L Voizey (Appointed 10 September 2021) N Hansen (Appointed 10 September 2021) H M Hewson (Appointed 10 September 2021)
<b>Secretary</b>	E Campbell
<b>Charity number</b>	327500
<b>Company number</b>	01965474
<b>Registered office</b>	Triune Court Monks Cross Drive York YO32 9GZ
<b>Independent examiner</b>	Laura Masheder DChA, FCA Azets Audit Services Limited Triune Court Monks Cross Drive York YO32 9GZ

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# ISAAC (U.K.) (T/A COMMUNICATION MATTERS) CONTENTS

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Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 24

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# **ISAAC (U.K.) (T/A COMMUNICATION MATTERS) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021**

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

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 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)" (effective 1 January 2019).

## **Reference and Administrative Details**

The Legal and Administrative Information page forms part of this report.

## **Introduction**

### ***What is ISAAC UK?***

ISAAC UK (also known as Communication Matters) is the UK Chapter of the International Society for Augmentative and Alternative Communication (ISAAC) - a membership organisation working to improve the lives of children and adults with complex communication needs. ISAAC's goal is to create worldwide awareness about how Augmentative and Alternative Communication (AAC) can help individuals without speech. ISAAC accomplishes this by sharing information and promoting innovative approaches to research, technology and literacy through AAC. Activities include hosting the ISAAC Biennial Conference, sponsoring projects, and offering awards and scholarships. Worldwide, there are 15 other national/regional chapters of the international organisation: ISAAC in Australia, Brazil, Canada, Denmark, French Speaking Countries, India, Israel, Italy, Netherlands & Flanders, Norway, Poland, Singapore, Sweden, Taiwan and the USA. They are all co-ordinated by a Secretariat based in Canada.

AAC is the term used to describe a range of methods of communication that can augment or replace speech and are used to get around problems with ordinary speech. AAC includes simple systems such as pictures, gestures and pointing, as well as more complex techniques involving computer technology.

Although ISAAC UK is a relatively small organisation, one of our main strengths is the multi-disciplinary nature of the membership. ISAAC UK members include AAC users, their family members and carers, speech and language therapists, teachers, social care workers, occupational therapists, physiotherapists, rehabilitation engineers, programmers, lecturers, researchers, manufacturers and suppliers, social workers, psychologists and doctors. Individuals or organisations become members of ISAAC UK by paying an annual membership fee; a number of first year free memberships are available to AAC users and their families.

As ISAAC UK, we pay a capitation fee to ISAAC for every member who joins ISAAC UK, a member of ISAAC UK is automatically a member of ISAAC and receive a number of benefits including reduced rates for registration at the ISAAC Biennial International Conference and reduced subscription rates to ISAAC affiliated journals and publications.

### ***What is Our Vision?***

A world where all individuals have a right to a voice through the provision of communication solutions and ongoing support services.

### ***What is Our Mission?***

ISAAC UK values people who use any form of communication. We promote the individual's right to participate in all aspects of life by using their most appropriate means of communication to express their thoughts, feelings, needs and desires.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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***What are our aims***

- To involve AAC users in all our activities
- To increase awareness, understanding and knowledge of good practice in the field of AAC
- To provide a forum for the exchange of information and ideas between professional workers, AAC users and their families
- To promote the positive role of AAC in the empowerment of people with complex communication needs in society
- To improve service standards and lobby government for change
- To encourage research

***What are our main activities?***

- International AAC Conference – we organise a two-and-a-half-day international conference every year which embraces a wide range of topics relating to AAC and brings together AAC users, their families/carers, professionals from many disciplines and manufacturers/suppliers.
- Communication Matters Journal – we publish three issues of the Communication Matters Journal every year which are sent to all our members. The journal has a range of articles including: case histories, evidence based practice, debates on topics of current interest, articles by AAC users, information on new publications, products and research and details of courses, conferences and events.
- AAC Study Days – we organise study days on a range of topics relating to AAC and its application.
- AAC Information Days (formerly Roadshows) – product demonstration days from the UK's leading suppliers of communication aids, equipment, software and symbol systems.
- Involving AAC Users in Activities – whenever possible we have AAC users representing ISAAC UK across all our policy and other activities. We also host a bimonthly AAC User Focus Group online. Where appropriate we work with other stakeholders and organisations for increased impact.
- Publications – we produce information leaflets and related material on AAC.
- Advisory Bodies – we are represented on national advisory and policy making bodies concerned with AAC. We are also members of and represented at a range of relevant consortia such as The Communication Trust, Council for Disabled Children, Specialised Healthcare Alliance and Embracing Complexity.
- Website – we provide information, including all NHS, local and independent services and suppliers, as well as training resources and publications.
- Advice – we provide an AAC helpline forum for members and the public.
- Research – we have led on a ground-breaking research project that has provided fundamental information about the need for AAC and the provision of AAC in the UK.
- Subscriptions to other Journals - we offer members reduced rate subscriptions to a number of academic and AAC user orientated journals published in North America, Australia and Israel.
- Attend Awareness Raising and Exhibition Events – we take part in a number of disability exhibition events and are promoting collaborative working with other charities.

The Trustees have paid due regard to the Charity Commission's guidance on public benefit when planning the activities of the charity.

***How are we organised?***

As well as being a registered charity, ISAAC UK was incorporated in 1985 as a company limited by guarantee, not having any share capital. The number of Directors of ISAAC UK, who are also its Trustees, is usually twelve, with up to three co-opted Trustees. In exceptional circumstances there can be up to a limit of twenty Trustees, including co-opted Trustees. The Trustees appoint the Chairperson(s), Treasurer and Secretary. Trustees' meetings are held at least three times a year. All enquiries, membership records, book-keeping, desktop publishing, Conference / AAC Info Day / Study Day registrations, website editing/online presence and day-to-day organisation are handled by two paid staff (one full time and one part time) or sometimes just one full time member of staff (as is the case from March 2020), with support from the Trustees.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Annual Meeting usually takes place during the International Conference in September. At that time, the third of the Trustees who have been longest in office must retire (a retiring Trustee is eligible for re-election for a second or third term of office). The Trustees, who are all also the Company Members, vote on the appointment of new Trustees to fill the vacancies. Custom and practice has resulted in the Associate Members ratifying these appointments.

**Review of Main Activities in 2021**

***Trustees***

The Board of Trustees meets four times each year and provides input to the strategy, business and operational activity of ISAAC UK. To ensure our focus remains clear, the Board regularly returns to the Vision and Mission Statements and Aims as it plans the strategy for the future and work on the day-to-day operational business of running ISAAC UK. Due to COVID-19, our March, May and September Board Meetings in 2021 had to be held online, but we were able to meet in-person early-November 2021, for the first time since March 2020. While this posed some challenges, the cost savings are significant, and we hope to hold more Board meetings online in the future.

ISAAC UK aims to have a Board that reflects the diverse nature of its membership; therefore, it is great that the Board includes an AAC user, the parent of an AAC user, Speech & Language Therapists, Teachers, and Company Suppliers.

In 2021 we held online meetings for a focus group of AAC users. The group is a vehicle to hear the views of AAC users on ISAAC UK and its activities and actions. A Trustee takes part in the meetings and provides feedback to the Board.

***Governance***

During the year all Trustees attended a training session around what is involved in being a Trustee of ISAAC UK. This covered the legal structure, governance and members, beneficiaries, the duty of Trustees, Board roles, employees, contract and project workers and the involvement of non-Trustees.

The Governance Group are working on updating all policies, Best Practice documents and the Terms of Reference. They are aiming to have this work completed by March 2022.

***Patrons***

ISAAC UK has two patrons – Martin Pistorius and Lee Ridley. Over the last year they have both raised awareness of AAC in the UK and beyond.

***Links to Other Groups***

ISAAC UK continues to have strong links with other groups and organisations including: 1Voice, AAC Advisory Group, AAC Exam Access, Adult Cerebral Palsy Hub, All Party Parliamentary Group for Assistive Technology, Augmentative Communication in Practice: Scotland, Communication Access UK, Council for Disabled Children, Diversity in AAC, Embracing Complexity, Positive Impact Partnership Project (University of Leeds), Specialised Healthcare Alliance, The Communication Trust, The National Council for Voluntary Organisations, and West Yorkshire CANN (Children with Additional Needs Network).

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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***Staffing and ISAAC UK Office***

Emily Campbell is the Charity Manager. Our part time Administrator left us in March 2020, however due to the pandemic, we have not employed another member of staff and whilst this is not ideal, it has meant the charity's expenditure has been reduced.

We continue to have our office at University House which is located centrally within the university campus and close to the MEETinLEEDS team who provide ISAAC UK's International Conference management. Since April 2021 Emily has been working in the office one day a week and from home four days a week.

***Research***

The FAQs and Factsheets pages from the AACKnowledge website can be found on our main website under the dedicated Research section. The Research Involvement Network (RIN) is being reviewed and we continue to receive access requests to the database for research projects' recruitment and contacts. The ISAAC UK Journal continues to be published three times a year which hosts a variety of articles, including the latest research in AAC.

***Grants***

We spent some of 2021 writing bids for grants. We were delighted that we were successful with two small grant applications to be able to provide Closed Captions at the virtual conference. We received £1,000 from the Arnold Clark Community Fund and a £500 'Magic Little Grant' from Localgiving and Postcode Neighbourhood Trust (a grant-giving charity funded by players of People's Postcode Lottery).

The National Lottery Community Fund 'Reaching Communities England' grant for developing and supporting mentoring by AAC users and disabled young people for other disabled young people continues. This 5-year project commenced in 2019 and is being delivered in partnership with Creativity in Practice Ltd. We are offering qualifications in Mentoring, Employability skills and Personal & Social Development, as well as supporting the development of mentoring schemes to share best practice. We have received expressions of interest from people living in Wales, Scotland and Northern Ireland and are exploring the possibilities of expanding the Mentoring project into these areas. We were therefore thrilled to learn in December 2021 that we have been successful with our application to receive an Awards for All grant to be able to deliver a pilot project in Northern Ireland.

***Membership***

There were 209 associate members (including group memberships) of ISAAC UK in 2021 (compared with 199 in 2020), of which 25% of the associate membership comprised AAC users and family members.

***The CM2021 International Conference***

ISAAC UK's 2021 conference was held virtually due to COVID-19. It was held over five half days in September 2021.

A resounding success, the conference was attended by over 350 delegates and presenters from 17 countries including Australia, Canada, Croatia, Cyprus, Finland, France, Germany, Greece, India, Ireland, Malta, Netherlands, Norway, Slovenia, Sweden, USA, and all countries in the UK. The MEETinLEEDS conference team at the University of Leeds were able to support us in hosting a conference online. Each day saw two keynote talks: one from an AAC user and one from a renowned professional/researcher in the field. The conference presentations were selected from over 100 submissions.

The delegates enjoyed a full academic programme, and a range of supplier talks from 11 of the UK's leading suppliers of communication aids and services. Subsidised places were available for AAC users and family members to attend.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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***Study Days***

We were able to hold one Study Day virtually in 2021 in collaboration with Manchester Metropolitan University and Barnsley Assistive Technology Service about Clinical Decision-Making and AAC. Our 'AAC and Literacy Best Practice' Study Day in Bristol was cancelled on 29th April 2020, but we hope to hold this in 2022.

***AAC Information Days (formerly Roadshows) and Suppliers***

These events, designed for professionals who work in the field of AAC, communication aid users, parents/family and members of the public, to learn more about the range of communication equipment and software available for people who have complex communication needs, were reviewed and it was decided to hold just one a year. These would be free for delegates to attend. They would take place alternatively in Northern Ireland and Scotland as these places have in the past had very good attendance. We were due to hold an AAC Information Day in Glasgow on 28th April 2020 which had to be cancelled. We hope to re-arrange this for November 2022.

Three successful meetings of ISAAC UK's supplier members were held in February, May and November 2021 online. This was to discuss the current situation for ISAAC UK and its supplier members and future events.

***Communication Matters Journal***

Three issues of the Communication Matters Journal (ISSN 2756-1011) were published digitally as scheduled in 2021. The Journal has a circulation of over 300 copies per issue (including 32 overseas subscribers).

***Publications & Website***

The 'Focus On...' series of introductory leaflets on AAC continue to be in demand.

Back issues of the Communication Matters Journal have been made available online in an 'eLibrary' area of our website.

ISAAC UK continues to support a lively email discussion forum 'AAC Forum' which is open to anyone interested in AAC related issues (1558 members).

The website continues to be recognised as a source of useful information both within the membership and for general UK based enquiries and is regularly featured in a newsletter targeted at developing AAC countries highlighting our information, training materials and links to useful sources.

***AAC Awards***

In 2019 ISAAC UK held an inaugural AAC Awards Ceremony during AAC Awareness Month to support and celebrate all forms of communication, the people who use them, the professionals and families that support them and the companies that provide them. We hoped this would become a biennial event, and in 2021 we held a virtual AAC Awards ceremony to close the International Conference. Six awards were presented for inspiration, creativity, innovation, rising star, group of the year, and outstanding community inclusion. It was a fantastic night with many AAC users both in attendance and deserving winners. We hope to hold the next AAC Awards in-person in March 2023.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Fundraising**

Income raised through fundraising and general donations in the year was £15,846 (2020: £18,760). ISAAC UK are very grateful for the generous donations we have received from so many supporters, whether members, non-members or commercial sponsors. In addition, our fundraising activities included:

- subscriptions to JustGiving and Virgin Money Giving for people to make donations online and create their own fundraising pages if they wish
- people can raise free funds for us when they shop online via AmazonSmile and Give as you Live

Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our reputation. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

**Financial review**

ISAAC UK's finances are adequate given the ongoing pressures on our main funding streams and limited opportunities to diversify. The Treasurer, supported by the Charity Manager and the Finance Working Group, has made efforts to broaden the funding streams through the use of grants and fundraising to maintain the financial stability and are exploring alternative activities to meet the charities aims and to serve the membership. They also continue to work at reducing expenditure and to meet the rising costs of the charity's activities.

Income for the charity usually comprises mainly of funds generated from the International Conference, AAC Information Days, Study Days and membership fees. With COVID restrictions in place, International Conference, AAC Information Days, Study Days, Advertising and other income for the year totalled £43,020 (2020: £13,108). Membership fee income totalled £23,100 (2020: £22,308). This year successful bids have resulted in grants of £39,400 (2020: £80,236).

Total expenditure for the year was £76,858 (2020: £84,981), whilst the balance sheet at 31 December 2021 showed net assets of £160,442 compared to £115,929 at 31 December 2020.

**Reserves**

The sum of £50,000 has been set aside to pay creditors (in particular the contracted costs for the venue in the event that the annual International Conference has to be cancelled at the last moment, for example, due to a national crisis). The Reserves will also cover winding-up costs in the event of the dissolution of ISAAC UK including the financial responsibilities.

Free reserves at the year ended totalled £75,464 (2020: £14,759).

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Risk Assessment**

ISAAC UK has a number of risks in relation to its operational and membership satisfaction that are focused around ineffectual delivery of the:

- (i) International Conference
- (ii) Study Days
- (iii) AAC Information Days
- (iv) Communication Matters Journal or in the case of:
- (vi) Winding down the charity as a consequence of extreme financial circumstances.

These deliverables have been evaluated and reviewed against our operational efficiency. We have stated profit margins on all activities and have separate accounts in regard to grants. Given our charitable activity, we retain a substantial reserve fund that would enable us to make good unforeseen situations, e.g. forced to cancel the International Conference. Such control systems are embedded in our articles and memorandum and more explicitly in our best practice documentation.

**Plans for the Future**

The Trustees continue to examine the work carried out by ISAAC UK, to explore the need for new services and practice and to improve and develop those already in existence.

The Trustees recognise the need to develop services which focus upon the needs of people with complex communication needs who may benefit from AAC systems to maximise their opportunities and enhance their life.

As ever, the Trustees will continue to convey the views and requirements of people with complex communication needs, to those responsible for providing other services and strive to find ways to improve the quality of life for these people in the community and support them and their families.

**Structure, governance and management**

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:

Z Clarke	(Resigned 10 September 2021)
R Gregory	
A Hanschell	
N Hayton	(Resigned 10 September 2021)
V Healy	(Resigned 10 September 2021)
J E Herd	(Resigned 28 February 2022)
S Murphy-Mann	
M Fisher	
H Whittle	
A Sharples	
M Street	
K Broomfield	(Appointed 10 September 2021)
C L Voizey	(Appointed 10 September 2021)
N Hansen	(Appointed 10 September 2021)
H M Hewson	(Appointed 10 September 2021)

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Small company rules**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

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

*Helen C Whittle*

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**H Whittle**

Chair of Trustees

Dated: 14/04/2022.....

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Trustees, who are also the directors of ISAAC (U.K.) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF ISAAC (U.K.)**

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I report to the Trustees on my examination of the Financial statements of ISAAC (UK) (the charity) for the year ended 31 December 2021.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

**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.

*Laura Mashedor*

**Laura Mashedor DChA, FCA**

Azets Audit Services Limited

Triune Court

Monks Cross Drive

York

YO32 9GZ

Dated: 14/04/2022

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**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Income from:</u></b>					
Donations	3	15,846	-	15,846	18,760
Charitable activities	4	67,620	37,900	105,520	115,652
Investments	5	5	-	5	18
<b>Total income</b>		<b>83,471</b>	<b>37,900</b>	<b>121,371</b>	<b>134,430</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	5,699	-	5,699	7,743
Charitable activities	7	23,067	48,092	71,159	77,238
<b>Total expenditure</b>		<b>28,766</b>	<b>48,092</b>	<b>76,858</b>	<b>84,981</b>
<b>Net income/(expenditure) for the year</b>		<b>54,705</b>	<b>(10,192)</b>	<b>44,513</b>	<b>49,449</b>
Gross transfers between funds		6,000	(6,000)	-	-
<b>Net movement in funds</b>		<b>60,705</b>	<b>(16,192)</b>	<b>44,513</b>	<b>49,449</b>
Fund balances at 1 January 2021		64,759	51,170	115,929	66,480
<b>Fund balances at 31 December 2021</b>		<b>125,464</b>	<b>34,978</b>	<b>160,442</b>	<b>115,929</b>

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

All income and expenditure derive from continuing activities.

A comparative Statement of Financial Activities can be found at note 18 for the year ended 31 December 2020.

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

The notes on pages 13 - 24 form part of these financial statements.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	10	12,438		924	
Cash at bank and in hand		159,027		126,449	
		<u>171,465</u>		<u>127,373</u>	
<b>Creditors: amounts falling due within one year</b>					
	11	<u>(11,023)</u>		<u>(11,444)</u>	
Net current assets			<u>160,442</u>		<u>115,929</u>
<b>Income funds</b>					
Restricted funds	13		34,978		51,170
Unrestricted funds	14		125,464		64,759
			<u>160,442</u>		<u>115,929</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 December 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 13 - 24 form part of these financial statements.

The financial statements were approved by the Trustees on 14/04/2022

*Helen C Whittle*

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H Whittle

**Chair of Trustees**

**Company Registration No. 01965474**

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies**

**Charity information**

ISAAC (U.K.) is incorporated as a private company limited by guarantee and a charity registered with the Charity Commission in England and Wales. The registered office is Triune Court, Monks Cross Drive, York, YO32 9GZ.

**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) (effective 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 £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future on the basis the current income streams, business model and purpose are not fundamentally changed by the ongoing impacts of the COVID-19 pandemic. The charity has adequate reserves, sufficient to meet its immediate requirements and in addition the charity has been able to explore online platforms for hosting events and the organisation is working hard to secure new funding streams, which will allow it to continue to deliver their aims. Thus the Trustees have continued to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

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

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

**1.4 Income**

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from grants, whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Where income is received for expenditure in a future accounting period that amount is deferred.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**1 Accounting policies**

**(Continued)**

Membership subscriptions are included in the SOFA for the period to which they relate, subscriptions in advance being deferred to future periods.

Investment income is included when receivable and the amount can be measured reliably by the charity.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure includes irrecoverable VAT.

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

Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, support costs are apportioned on an appropriate basis e.g. estimated usage as set out in Note 8.

**1.6 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.

**1.7 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.

***Impairment of financial assets***

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. Any impairment loss is recognised in the income and expenditure account.

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**1 Accounting policies**

**(Continued)**

***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

***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.

**1.8 Taxation**

ISAAC (UK) is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

**1.9 Employee benefits**

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

**1.10 Retirement benefits**

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

**1.11 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**1.12 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**1 Accounting policies**

**(Continued)**

**1.13 Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

After review the Trustees consider that there are no critical estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements.

**3 Donations**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	15,846	18,760
	<u>15,846</u>	<u>18,760</u>

All donations in the current and prior year were unrestricted.

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**4 Charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Membership	23,100	-	23,100	22,308
Advertising	2,260	-	2,260	3,024
Conference income	31,495	-	31,495	7,895
AAC Study Days	1,652	-	1,652	-
Grants	1,500	37,900	39,400	80,236
Other income	7,613	-	7,613	2,189
	<u>67,620</u>	<u>37,900</u>	<u>105,520</u>	<u>115,652</u>

£76,510 of grant income was restricted in the prior year.

**5 Investments**

	2021 £	2020 £
Interest receivable	5	18
	<u>5</u>	<u>18</u>

**6 Raising funds**

	2021 £	2020 £
Other fundraising costs	331	260
Staff costs	5,368	7,483
	<u>5,699</u>	<u>7,743</u>
Fundraising and publicity	5,699	7,743

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

7 Charitable activities	Membership Conference		AAC Information Days		Projects Study Days Governance		Total 2021
	£	£	£	Days	£	£	
Administration	-	3,490	-	-	-	-	3,490
Postage	81	-	-	-	-	-	81
Capitation	4,245	-	-	-	-	-	4,245
Printing and photocopying	1,800	-	-	-	-	-	1,800
Project costs	-	-	-	-	25,056	-	25,056
	<u>6,126</u>	<u>3,490</u>	<u>-</u>	<u>-</u>	<u>25,056</u>	<u>-</u>	<u>34,672</u>
Share of support costs (see note 8)	5,325	15,972	1,775	3,117	-	-	28,349
Share of governance costs (see note 8)	-	-	-	-	8,138	-	8,138
	<u>11,451</u>	<u>19,462</u>	<u>1,775</u>	<u>3,117</u>	<u>27,216</u>	<u>8,138</u>	<u>71,159</u>

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

7 Charitable activities	(Continued)										
	For the year ended 31 December 2020										
	Membership		Conference		AAC Information Days		Projects		Study Days Governance		Total
	£	£	£	£	£	£	£	£	£	£	£
Advertising and marketing	-	-	73	-	-	-	-	-	-	-	73
Venue and accommodation	-	-	-	-	-	-	1,799	-	-	-	1,799
Administration	-	-	118	-	-	-	-	-	-	-	118
Postage	255	-	-	-	-	-	-	-	-	-	255
Capitation	5,221	-	-	-	-	-	-	-	-	-	5,221
Printing and photocopying	2,955	-	-	-	-	-	-	-	-	-	2,955
Project costs	-	-	-	-	-	25,546	-	-	-	-	25,546
	<u>8,431</u>	<u>191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,546</u>	<u>1,799</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,967</u>
Share of support costs (see note 8)	6,498	17,989	2,168	-	-	-	3,664	-	-	-	30,319
Share of governance costs (see note 8)	-	-	-	-	-	-	-	10,952	-	-	10,952
	<u>14,929</u>	<u>18,180</u>	<u>2,168</u>	<u>-</u>	<u>-</u>	<u>25,546</u>	<u>5,463</u>	<u>10,952</u>	<u>-</u>	<u>10,952</u>	<u>77,238</u>

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

8 Support costs	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	22,299	1,343	23,642	20,954	1,497	22,451
Accountancy and audit	-	4,200	4,200	-	4,398	4,398
Other expenses	6,050	2,595	8,645	9,365	5,057	14,422
	<u>28,349</u>	<u>8,138</u>	<u>36,487</u>	<u>30,319</u>	<u>10,952</u>	<u>41,271</u>

Governance costs includes payments to the independent examiner of £2,300 for the independent examination (2020: £2,270), and £1,200 (2020: £1,130) for accountancy fees, net of VAT.

**9 Employees**

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	27,732	28,491
Social security costs	-	190
Other pension costs	1,278	1,253
	<u>29,010</u>	<u>29,934</u>

Trustees consider themselves to be key management personnel. Trustees received no remuneration or benefits during the year (2020: none received).

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

**10 Debtors**

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	<u>12,438</u>	<u>924</u>

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**11 Creditors: amounts falling due within one year**

	Notes	2021 £	2020 £
Deferred income	12	4,091	2,025
Trade creditors		24	33
Accruals		6,908	9,386
		<u>11,023</u>	<u>11,444</u>

**12 Deferred income**

	2021 £	2020 £
Balance at 1 January 2021	2,025	2,056
Released in the year to the statement of financial activities	(2,025)	(2,056)
Deferred in the year	4,091	2,025
	<u>4,091</u>	<u>2,025</u>

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**13 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Current year	Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
		Income	Expenditure	Transfers	
	£	£	£	£	£
National Lottery Community Fund - Mentoring	30,294	28,000	(27,216)	(6,000)	25,078
National Lottery Community Fund - COVID support	15,876	-	(15,876)	-	-
The Foyle Foundation	5,000	-	(5,000)	-	-
National Lottery Community Fund Awards for All	-	9,900	-	-	9,900
	<u>51,170</u>	<u>37,900</u>	<u>(48,092)</u>	<u>(6,000)</u>	<u>34,978</u>

The National Lottery Community Fund (mentoring) awarded a grant towards developing and supporting mentoring by AAC users and disabled young people for other disabled young people.

The National Lottery Community Fund (COVID support) awarded a grant towards running costs for 6 months from October 2020.

The Foyle Foundation grant is towards running costs, to assist the charity during the COVID pandemic.

The Awards for All funding is for a pilot project aiming to deliver qualifications in Personal & Social Development and Mentoring, as well as other training opportunities, for disabled young people in Northern Ireland.

**Transfers**

It has been agreed with the National Lottery Community Fund to transfer £6,000 of underspend funding to unrestricted funds to cover core costs.

Prior year	Balance at 1 January 2020	Movement in funds			Balance at 31 December 2020
		Income	Expenditure	Transfers	
	£	£	£	£	£
National Lottery Community Fund - Mentoring	14,783	43,032	(27,521)	-	30,294
National Lottery Community Fund - COVID support	-	28,478	(12,602)	-	15,876
The Foyle Foundation	-	5,000	-	-	5,000
	<u>14,783</u>	<u>76,510</u>	<u>(40,123)</u>	<u>-</u>	<u>51,170</u>

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**14 Unrestricted funds**

Included in unrestricted funds are £50,000 which have been designated to cover the potential costs of a managed closure of the charity.

**15 Analysis of net assets between funds**

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
<b>Fund balances are represented by:</b>						
Current assets	125,464	34,978	160,442	64,759	51,170	115,929
	<u>125,464</u>	<u>34,978</u>	<u>160,442</u>	<u>64,759</u>	<u>51,170</u>	<u>115,929</u>
	<u><u>125,464</u></u>	<u><u>34,978</u></u>	<u><u>160,442</u></u>	<u><u>64,759</u></u>	<u><u>51,170</u></u>	<u><u>115,929</u></u>

**16 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	1,300	2,600
Between two and five years	1,300	-
	<u>2,600</u>	<u>2,600</u>
	<u><u>2,600</u></u>	<u><u>2,600</u></u>

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**17 Related party transactions**

ISAAC UK is the UK chapter of the International Society for Augmentative and Alternative Communication (ISAAC). Capitation fees totalling £5,611 (2020: £5,221) were payable by the charity to ISAAC during the year. As at 31 December 2021, £1,060 was outstanding (2020: £5,221).

Journal subscription fees of £1,038 (2020: £924) were received from ISAAC during the year. As at 31 December 2021, £1,038 was outstanding (2020: £924).

In the year the charity paid £nil (2020: £2,456) in respect of accommodation and food on behalf of the Trustees. Travel expenses and office costs totalling £1,058 (2020: £1,242) were reimbursed to 7 Trustees (2020: 2 Trustees).

All Trustees are members of ISAAC UK and pay a membership fee, total membership fees paid by the Trustees to the charity were £987 (2020: £723).

All Trustees are required to attend the Communication Matters Conference, total fees paid by the Trustees to the charity for attending the conference were £185 (2020: £180).

**18 Comparative Statement of Financial Activities (incorporating the Income and Expenditure Account)**

	Unrestricted funds £	Restricted funds £	Total 2020 £
<b><u>Income from:</u></b>			
Donations	18,760	-	18,760
Charitable activities	39,142	76,510	115,652
Investments	18	-	18
<b>Total income</b>	<u>57,920</u>	<u>76,510</u>	<u>134,430</u>
<b><u>Expenditure on:</u></b>			
Raising funds	7,743	-	7,743
Charitable activities	37,115	40,123	77,238
<b>Total expenditure</b>	<u>44,858</u>	<u>40,123</u>	<u>84,981</u>
<b>Net income for the year/ Net movement in funds</b>	13,062	36,387	49,449
Fund balances at 1 January 2020	51,697	14,783	66,480
<b>Fund balances at 31 December 2020</b>	<u><u>64,759</u></u>	<u><u>51,170</u></u>	<u><u>115,929</u></u>

**ISAAC (UK) Ltd**

England & Wales - Charity number 327500

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# Accounts

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**Charity Registration No. 327500**

**Company Registration No. 01965474 (England and Wales)**

**ISAAC (U.K.)**

**(T/A Communication Matters)**

**Annual Report And Unaudited Financial Statements**

**For The Year Ended 31 December 2020**

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Z Clarke  
R Gregory  
A Hanschell  
N Hayton  
V Healy  
J Herd  
S Murphy-Mann  
M Fisher  
H Whittle  
A Sharples  
M Street

**Secretary**

E Campbell

**Charity number**

327500

**Company number**

01965474

**Registered office**

Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

**Independent examiner**

Laura Masheder DChA, FCA  
Garbutt & Elliott LLP  
Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

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**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
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# **ISAAC (U.K.) (T/A COMMUNICATION MATTERS) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Trustees present their report and financial statements for the year ended 31 December 2020.

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 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)" (effective 1 January 2019).

## **Introduction**

### ***What is ISAAC UK?***

ISAAC UK (also known as Communication Matters) is the UK Chapter of the International Society for Augmentative and Alternative Communication (ISAAC) - a membership organisation working to improve the lives of children and adults with complex communication needs. ISAAC's goal is to create worldwide awareness about how Augmentative and Alternative Communication (AAC) can help individuals without speech. ISAAC accomplishes this by sharing information and promoting innovative approaches to research, technology and literacy through AAC. Activities include hosting the ISAAC Biennial Conference, sponsoring projects, and offering awards and scholarships. Worldwide, there are 14 other national/regional chapters of the international organisation: ISAAC in Australia, Brazil, Canada, Denmark, French Speaking Countries, India, Israel, Italy, Netherlands & Flanders, Norway, Poland, Sweden, Taiwan and the USA. They are all coordinated by a Secretariat based in Canada.

AAC is the term used to describe a range of methods of communication that can augment or replace speech and are used to get around problems with ordinary speech. AAC includes simple systems such as pictures, gestures and pointing, as well as more complex techniques involving computer technology.

Although ISAAC UK is a relatively small organisation, one of our main strengths is the multi-disciplinary nature of the membership. ISAAC UK members include AAC users, their family members and carers, speech and language therapists, teachers, social care workers, occupational therapists, physiotherapists, rehabilitation engineers, programmers, lecturers, researchers, manufacturers and suppliers, social workers, psychologists and doctors. Individuals or organisations become members of ISAAC UK by paying an annual membership fee; a number of first year free memberships are available to AAC users and their families.

As ISAAC UK, we pay a capitation fee to ISAAC for every member who joins ISAAC UK, a member of ISAAC UK is automatically a member of ISAAC and receive a number of benefits including reduced rates for registration at the ISAAC Biennial International Conference and reduced subscription rates to ISAAC affiliated journals and publications.

### ***What is Our Vision?***

A world where all individuals have a right to a voice through the provision of communication solutions and ongoing support services.

### ***What is Our Mission?***

ISAAC UK values people who use any form of communication. We promote the individual's right to participate in all aspects of life by using their most appropriate means of communication to express their thoughts, feelings, needs and desires.

# **ISAAC (U.K.)**

## **(T/A COMMUNICATION MATTERS)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2020**

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#### ***What are our aims***

- To involve AAC users in all our activities
- To increase awareness, understanding and knowledge of good practice in the field of AAC
- To provide a forum for the exchange of information and ideas between professional workers, AAC users and their families
- To promote the positive role of AAC in the empowerment of people with complex communication needs in society
- To improve service standards and lobby government for change
- To encourage research

#### ***What are our main activities?***

- International AAC Conference – we organise a two-and-a-half-day international conference every year which embraces a wide range of topics relating to AAC and brings together AAC users, their families/carers, professionals from many disciplines and manufacturers/suppliers.
- Communication Matters Journal – we publish three issues of the Communication Matters Journal every year which are sent to all our members. The journal has a range of articles including: case histories, evidence based practice, debates on topics of current interest, articles by AAC users, information on new publications, products and research and details of courses, conferences and events.
- AAC Study Days – we organise study days on a range of topics relating to AAC and its application.
- AAC Information Days (formerly Roadshows) – product demonstration days from the UK's leading suppliers of communication aids, equipment, software and symbol systems.
- Involving AAC Users in Activities – whenever possible we have AAC users representing ISAAC UK across all our policy and other activities. Where appropriate we work with other stakeholders and organisations for increased impact.
- Publications – we produce information leaflets and related material on AAC.
- Advisory Bodies – we are represented on national advisory and policy making bodies concerned with AAC. We are also members of and represented at a range of relevant consortia such as The Communication Trust, Council for Disabled Children, Specialist Healthcare Alliance and Embracing Complexity.
- Website – we provide information, including all NHS, local and independent services and suppliers, as well as training resources and publications.
- Advice – we provide an AAC helpline forum for members and the public.
- Research – we have led on a ground-breaking research project that has provided fundamental information about the need for AAC and the provision of AAC in the UK.
- Research Information - we have integrated some of the information from the AACKnowledge website with our main website. AACKnowledge includes topic summaries with plain English summaries stored offline.
- Subscriptions to other Journals - we offer members reduced rate subscriptions to a number of academic and AAC user orientated journals published in North America, Australia and Israel.
- Attend Awareness Raising and Exhibition Events – we take part in a number of disability exhibition events and are promoting collaborative working with other charities.

#### ***How are we organised?***

As well as being a registered charity, ISAAC UK was incorporated in 1985 as a company limited by guarantee, not having any share capital. The number of Directors of ISAAC UK, who are also its Trustees, is usually twelve, with up to three co-opted Trustees. In exceptional circumstances there can be up to a limit of twenty Trustees, including co-opted Trustees. The Trustees appoint the Chairperson(s), Treasurer and Secretary. Trustees' meetings are held at least three times a year. All enquiries, membership records, book-keeping, desktop publishing, Conference / AAC Info Day / Study Day registrations, website editing/online presence and day-to-day organisation are handled by two paid staff (one full time and one part time) or sometimes just one full time member of staff (as is the case from March 2020), with support from the Trustees.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Annual Meeting usually takes place during the International Conference in September. At that time, the third of the Trustees who have been longest in office must retire (a retiring Trustee is eligible for re-election for a second or third term of office). The Trustees, who are all also the Company Members, vote on the appointment of new Trustees to fill the vacancies. Custom and practice has resulted in the Associate Members ratifying these appointments. Due to COVID-19 we were not able to hold an Annual Meeting in 2020 and the current Trustees renewed their terms on the Board.

**Review of Main Activities in 2020**

**Trustees**

ISAAC UK has had one Chair since September 2019 and is actively looking for ways to include AAC users in the day to day running of ISAAC UK, since we no longer have a Trustee on the Board who uses AAC. In 2020 we held online meetings for AAC users to socialise during lockdown and this group developed further to become an AAC user focus group for ISAAC UK. The group is a vehicle to hear the views of AAC users on ISAAC UK and its activities and actions. A Trustee takes part in the meetings and provides feedback to the Board. This group is also undertaking some work on behalf of ISAAC UK led by AAC users, for example, fundraising activities. We are delighted by this positive outcome of the pandemic.

The Board of Trustees meets four times each year and provides input to the strategy, business and operational activity of ISAAC UK. To ensure our focus remains clear, the Board regularly returns to the Vision and Mission Statements and Aims as it plans the strategy for the future and work on the day-to-day operational business of running ISAAC UK. Due to COVID-19, after our first Board Meeting of the year in early-March 2020, the rest of the Board Meetings had to be held online. While this poses some challenges, the cost savings are significant, and we hope to hold more Board meetings online in the future.

ISAAC UK aims to have a Board that reflects the diverse nature of its membership; therefore, it is great that the Board includes the parent of an AAC user, Speech & Language Therapists, Teachers, Clinical and Healthcare Scientists and Company Suppliers.

**Patrons**

ISAAC UK has two patrons – Martin Pistorius and Lee Ridley. Over the last year they have both raised awareness of AAC in the UK and beyond.

**Links to Other Groups**

In 2020 the current Chair joined a working party on Diversity in AAC which is looking at cultural, racial and diversity issues in AAC, for example examining skin tones used in symbols and voices on devices. The group are going to broaden this remit to look at other areas too such as LGBTQ+ issues.

ISAAC UK continues to have strong links with other groups and organisations including: 1Voice, AAC Advisory Group, AAC Exam Access, Adult Cerebral Palsy Hub, All Party Parliamentary Group for Assistive Technology, Augmentative Communication in Practice: Scotland, Communication Access UK, Council for Disabled Children, Embracing Complexity, Positive Impact Partnership Project (University of Leeds), Specialised Healthcare Alliance, The Communication Trust, The National Council for Voluntary Organisations, and West Yorkshire CANN (Children with Additional Needs Network).

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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***Staffing and ISAAC UK Office***

Emily Campbell is the Charity Manager. In June 2019 she was joined in the ISAAC UK office by Mary-Ann D'Sa, our part time Administrator, however Mary-Ann left us in March 2020. Due to the pandemic, we have not employed another member of staff and whilst this is not ideal, it has meant the charity's expenditure has been reduced.

We continue to have our office at University House which is located centrally within the university campus and close to the MEETinLEEDS team who provide ISAAC UK's International Conference management. Since March 2020, as University House closed due to COVID-19, Emily has been working from home on the office desktop computer, but now has a laptop to be able to work from home and office more flexibly when it re-opens. The University of Leeds, as our Positive Impact Partner, have kindly agreed to waive our office rent for one year because of this.

***Research***

The FAQs and Factsheets pages from the AACKnowledge website can be found on our main website under the dedicated Research section. The Research Involvement Network (RIN) is being reviewed and we continue to receive access requests to the database for research projects' recruitment and contacts. The ISAAC UK Journal continues to be published three times a year which hosts a variety of articles, including the latest research in AAC.

***Grants***

We spent much of 2020 writing bids for grants. We were delighted that our project 'Virtual Events for People Who Can't Speak' was chosen among others by the Aviva Community Fund and we raised £2,840 between August and October 2020.

We were also thrilled to have been successful with our application to receive funding for 6 months' running costs from the Coronavirus Community Support Fund, distributed by The National Lottery Community Fund. We are very grateful to the Government for this much-needed core funding which must be spent by 31st March 2021.

Just a few weeks later we were fortunate in receiving £5,000 from the Foyle Foundation's Small Grants Scheme towards ongoing costs to continue supporting people with communication disabilities over twelve months.

We are not out of the woods yet, but these grants have helped ISAAC UK to survive during this difficult period and we are so grateful to the funders for their support.

The National Lottery Community Fund 'Reaching Communities England' grant for developing and supporting mentoring by AAC users and disabled young people for other disabled young people continues. This 5-year project commenced in 2019 and is being delivered in partnership with Creativity in Practice. We are offering qualifications in Mentoring, Employability skills and Personal & Social Development, as well as supporting the development of mentoring schemes to share best practice. The learning materials were revised in Spring/Summer 2020 to enable learners to complete the qualification from home. We will continue to provide 1-1 support and guidance and ensure we meet individual learning needs as best we can. We have received expressions of interest from people living in Wales, Scotland and Northern Ireland and are exploring the possibilities of expanding the Mentoring project into these areas.

# **ISAAC (U.K.)**

## **(T/A COMMUNICATION MATTERS)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2020**

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#### ***Membership***

There were 199 associate members (including group memberships) of ISAAC UK in 2020 (compared with 266 in 2019), of which 24% of the associate membership comprised AAC users and family members.

#### ***The CM2020 International Conference***

ISAAC UK's 2020 conference was due to be our eighth conference to be held at the University of Leeds. Sadly, due to COVID-19 this had to be cancelled. However, we were instead able to hold a series of virtual events called 'The CM Sessions: A series of twilight presentations for AAC Awareness Month'. The CM Sessions had both academic and social elements and were held every Thursday afternoon in October. There were presentations from AAC users and a range of professionals in the field of AAC, both in the UK and abroad, as well as 12 suppliers of communication equipment. The social sessions included a CM quiz, bingo, a DJ, AAC guitar songs, a virtual balloon race and the fabulous Sign Out Loud. The CM Sessions were attended by over 400 people from around the world. We received overwhelmingly positive feedback and will look to hold online events again in the future.

#### ***Study Days***

We were due to hold three Study Days in 2020. 'AAC and Literacy Best Practice' on 29th April in Bristol and 'Clinical Decision-Making Applied to Symbol Communication Aids' in Manchester on 22nd April and again in London on 5th May. Unfortunately, due to COVID-19 these three events had to be cancelled. We are hoping to hold the 'AAC and Literacy Best Practice' Study Day later in 2021, whether in person or online. The Clinical Decision-Making and AAC Study Days were instead run by Manchester Metropolitan University online in January and February 2021 over two-half days. ISAAC UK helped with marketing, with a share of any profits to ISAAC UK.

#### ***AAC Information Days (formerly Roadshows) and Suppliers***

These events, designed for professionals who work in the field of AAC, communication aid users, parents/family and members of the public, to learn more about the range of communication equipment and software available for people who have complex communication needs, were reviewed and it was decided to hold just one a year. These would be free for delegates to attend. They would take place alternatively in Northern Ireland and Scotland as these places have in the past had very good attendance. We were due to hold an AAC Information Day in Glasgow on 28th April 2020 which had to be cancelled.

A successful meeting of ISAAC UK's supplier members was held in July 2020 online. This was to discuss the current situation for ISAAC UK and its supplier members and future events.

#### ***Communication Matters Journal***

Three issues of the Communication Matters Journal (ISSN 0969-9554) were published as scheduled in 2020. The April issue was in print; however, the August and November issues were published wholly online. This has made the journal more accessible, more environmentally friendly, and has reduced some of our expenditure. The August issue was also made available to the public. After its success ISAAC UK will continue to publish future issues online only (ISSN 2756-1011). The Journal has a circulation of over 300 copies per issue (including 28 overseas subscribers).

#### ***Publications & Website***

The 'Focus On...' series of introductory leaflets on AAC continue to be in demand.

Back issues of the Communication Matters Journal have been made available online in an 'eLibrary' area of our website.

ISAAC UK continues to support a lively email discussion forum 'AAC Forum' which is open to anyone interested in AAC related issues (1302 members).

The website continues to be recognised as a source of useful information both within the membership and for general UK based enquiries and is regularly featured in a newsletter targeted at developing AAC countries highlighting our information, training materials and links to useful sources. Towards the end of 2020 we moved our website maintenance contract to a local company called Serif Systems Limited to save costs.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Fundraising**

Income raised through fundraising and general donations in the year was £18,760 (2019: £2,761). ISAAC UK are very grateful for the generous donations we have received from so many supporters, whether members, non-members or commercial sponsors. In addition, our fundraising activities included:

- subscriptions to JustGiving and Virgin Money Giving for people to make donations online and create their own fundraising pages if they wish
- people can raise free funds for us when they shop online via AmazonSmile and Give as you Live

Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our reputation. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

**Financial review**

ISAAC UK's finances are adequate given the ongoing pressures on our main funding streams and limited opportunities to diversify. The Treasurer, supported by the Charity Manager and the Finance Working Group, has made efforts to broaden the funding streams through the use of grants and fundraising to maintain the financial stability and are exploring alternative activities to meet the charities aims and to serve the membership. They also continue to work at reducing expenditure and to meet the rising costs of the charity's activities.

Income for the charity usually comprises mainly of funds generated from the International Conference, AAC Information Days, Study Days and membership fees. With COVID restrictions in place, International Conference, AAC Information Days, Study Days, Advertising and other income for the year totalled just £13,108 (2019: £192,640). Membership fee income totalled £22,308 (2019: £26,666). This year successful bids have resulted in grants of £80,236 (2019: £32,420).

Total expenditure for the year was £77,238 (2019: £243,384), whilst the balance sheet at 31 December 2020 showed net assets of £115,929 compared to £66,480 at 31 December 2019.

**Reserves**

The sum of £50,000 are held in reserve in case of unexpected costs such as contractual costs in the event of a late cancellation of the conference. The Reserves will also cover winding-up costs in the event of the dissolution of ISAAC UK including the financial responsibilities.

Free reserves at the year ended totalled £14,759 (2019: £1,697).

**Risk Assessment**

ISAAC UK has a number of risks in relation to its operational and membership satisfaction that are focused around ineffectual delivery of the:

- (i) International Conference
- (ii) Study Days
- (iii) AAC Information Days
- (iv) Communication Matters Journal or in the case of:
- (vi) the winding down the charity as a consequence of extreme financial circumstances.

These deliverables have been evaluated and reviewed against our operational efficiency. We have stated profit margins on all activities and have separate accounts in regard to grants. Given our charitable activity, we retain a substantial reserve fund that would enable us to make good unforeseen situations, e.g. forced to cancel the International Conference. Such control systems are embedded in our articles and memorandum and more explicitly in our best practice documentation.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Plans for the Future**

The Trustees continue to examine the work carried out by ISAAC UK, to explore the need for new services and practice and to improve and develop those already in existence. There is also a need to find additional means of financing our activities, particularly in light of current national and international crises as a result of the global pandemic. The affect of the UK lockdown and continued social distancing measures means that we cannot with any certainty predict if any future physical events will be able to go ahead in the same format.

ISAAC UK will continue to submit bid applications for grants and fundraise through online activities in the hope of securing alternative income.

The Trustees recognise the need to develop services which focus upon the needs of people with complex communication needs who may benefit from AAC systems to maximise their opportunities and enhance their life.

As ever, the Trustees will continue to convey the views and requirements of people with complex communication needs, who are especially vulnerable in the current situation, to those responsible for providing other services and strive to find ways to improve the quality of life for these people in the community and support them and their families during the current situation.

**Structure, governance and management**

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:

Z Clarke  
R Gregory  
A Hanschell  
N Hayton  
V Healy  
J Herd  
S Murphy-Mann  
M Fisher  
H Whittle  
A Sharples  
M Street

**Small company rules**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

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

*Helen C Whittle*

.....  
**H Whittle**

Trustee  
Dated: 10/06/2021

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Trustees, who are also the directors of ISAAC (U.K.) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF ISAAC (U.K.)**

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I report to the Trustees on my examination of the Financial statements of ISAAC (UK) (the charity) for the year ended 31 December 2020.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

**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).

*Laura Masheder*

**Laura Masheder DChA, FCA**

Garbutt & Elliott LLP  
Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

Dated: 10/06/2021

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<b><u>Income from:</u></b>					
Donations and legacies	3	18,760	-	18,760	2,761
Charitable activities	4	39,142	76,510	115,652	251,726
Investments	5	18	-	18	24
<b>Total income</b>		<b>57,920</b>	<b>76,510</b>	<b>134,430</b>	<b>254,511</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	7,743	-	7,743	5,047
Charitable activities	7	37,115	40,123	77,238	243,384
<b>Total expenditure</b>		<b>44,858</b>	<b>40,123</b>	<b>84,981</b>	<b>248,431</b>
<b>Net income for the year/ Net movement in funds</b>		<b>13,062</b>	<b>36,387</b>	<b>49,449</b>	<b>6,080</b>
Fund balances at 1 January 2020		51,697	14,783	66,480	60,400
<b>Fund balances at 31 December 2020</b>		<b>64,759</b>	<b>51,170</b>	<b>115,929</b>	<b>66,480</b>

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

All income and expenditure derive from continuing activities.

The notes on pages 12-22 form part of these financial statements.

A comparative Statement of Financial Activities can be found at note 18 for the year ended 31 December 2019.

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

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Notes	2020		2019	
		£	£	£	£
<b>Current assets</b>					
Debtors	10	924		4,540	
Cash at bank and in hand		126,449		79,845	
		<u>127,373</u>		<u>84,385</u>	
<b>Creditors: amounts falling due within one year</b>					
	11	<u>(11,444)</u>		<u>(17,905)</u>	
Net current assets			<u>115,929</u>		<u>66,480</u>
<b>Income funds</b>					
Restricted funds	13		51,170		14,783
Unrestricted funds			64,759		51,697
			<u>115,929</u>		<u>66,480</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 December 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

10/06/2021

The financial statements were approved by the Trustees on .....

*Helen C Whittle*

.....

H Whittle

Trustee

Company Registration No. 01965474

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies**

**Charity information**

ISAAC (U.K.) is a private company limited by guarantee incorporated in England and Wales. The registered office is Triune Court, Monks Cross Drive, York, YO32 9GZ.

**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) (effective 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 £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future on the basis the current income streams, business model and purpose are not fundamentally changed by the ongoing impacts of the COVID-19 pandemic. Whilst the global economy has been significantly impacted by the COVID-19 virus, the charity still has adequate reserves, sufficient to meet its immediate requirements and in addition the charity has been able to reduce its costs as events have been postponed and other cost saving measures have been implemented. Equally the organisation is working hard to secure new funding streams, which will allow it to continue to deliver their aims during this period and exploring online platforms for hosting events. Thus the Trustees have continued to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

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

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

**1.4 Income**

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Income from grants, whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Where income is received for expenditure in a future accounting period that amount is deferred.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies**

**(Continued)**

Membership subscriptions are included in the SOFA for the period to which they relate, subscriptions in advance being deferred to future periods.

Investment income is included when receivable and the amount can be measured reliably by the charity.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure includes irrecoverable VAT.

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

Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage as set out in Note 8.

**1.6 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.

**1.7 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.

***Impairment of financial assets***

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. Any impairment loss is recognised in the income and expenditure account.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies**

**(Continued)**

***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

***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.

**1.8 Taxation**

ISAAC (UK) is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

**1.9 Employee benefits**

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

**1.10 Retirement benefits**

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

**1.11 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**1.12 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid.

**ISAAC (U.K.)  
(T/A COMMUNICATION MATTERS)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies**

**(Continued)**

**1.13 Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

After review the Trustees consider that there are no critical estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements.

**3 Donations and legacies**

	<b>2020</b>	<b>2019</b>
	£	£
Donations and gifts	18,760	2,761
	<u>          </u>	<u>          </u>

All donations and gifts in the current and prior year were unrestricted.

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**4 Charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Membership	22,308	-	22,308	26,666
Advertising	3,024	-	3,024	3,310
Conference income	7,895	-	7,895	170,504
AAC Information Days	-	-	-	9,969
Regional study days	-	-	-	6,620
Grants	3,726	76,510	80,236	32,420
Other income	2,189	-	2,189	2,237
	<u>39,142</u>	<u>76,510</u>	<u>115,652</u>	<u>251,726</u>

£32,420 of grant income was restricted in the prior year.

**5 Investments**

	2020 £	2019 £
Interest receivable	18	24
	<u>18</u>	<u>24</u>

**6 Raising funds**

	2020 £	2019 £
Other fundraising costs	260	5,047
Staff costs	7,483	-
	<u>7,743</u>	<u>5,047</u>
Fundraising and publicity	7,743	5,047
	<u>7,743</u>	<u>5,047</u>

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**7 Charitable activities**

For the year ended 31 December 2020

	Membership	Conference	AAC Information Days	Projects	Study Days	Governance	Total 2020
	£	£	£	£	£	£	£
Advertising and marketing	-	73	-	-	-	-	73
Venue and accommodation	-	-	-	-	1,799	-	1,799
Administration	-	118	-	-	-	-	118
Postage	255	-	-	-	-	-	255
Capitation	5,221	-	-	-	-	-	5,221
Printing and photocopying	2,955	-	-	-	-	-	2,955
Project costs	-	-	-	25,546	-	-	25,546
	<u>8,431</u>	<u>191</u>	<u>-</u>	<u>25,546</u>	<u>1,799</u>	<u>-</u>	<u>35,967</u>
Share of support costs (see note 8)	6,498	17,989	2,168	-	3,664	-	30,319
Share of governance costs (see note 8)	-	-	-	-	-	10,952	10,952
	<u>14,929</u>	<u>18,180</u>	<u>2,168</u>	<u>25,546</u>	<u>5,463</u>	<u>10,952</u>	<u>77,238</u>

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**7 Charitable activities**

**(Continued)**

For the year ended 31 December 2019

	Membership	Conference	AAC Information Days	Projects	Study Days	Governance	Total
	£	£	£	£	£	£	£
Advertising and marketing	-	1,065	-	-	-	-	1,065
Venue and accommodation	-	116,166	7,314	-	76	-	123,556
Administration	-	3,602	-	-	-	-	3,602
Postage	1,522	-	-	-	-	-	1,522
Capitation	5,786	-	-	-	-	-	5,786
Printing and photocopying	5,477	-	-	-	-	-	5,477
Entertainment	-	100	-	-	-	-	100
Project costs	-	-	-	31,273	-	-	31,273
	<u>12,785</u>	<u>120,933</u>	<u>7,314</u>	<u>31,273</u>	<u>76</u>	<u>-</u>	<u>172,381</u>
Share of support costs (see note 8)	8,784	33,318	9,390	-	9,390	-	60,882
Share of governance costs (see note 8)	-	-	-	-	-	10,121	10,121
	<u>21,569</u>	<u>154,251</u>	<u>16,704</u>	<u>31,273</u>	<u>9,466</u>	<u>10,121</u>	<u>243,384</u>

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

8 Support costs	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	20,954	1,497	22,451	40,244	2,118	42,362
Accountancy and audit	-	4,398	4,398	-	3,641	3,641
Other expenses	9,365	5,057	14,422	20,638	4,362	25,000
	<u>30,319</u>	<u>10,952</u>	<u>41,271</u>	<u>60,882</u>	<u>10,121</u>	<u>71,003</u>

Governance costs includes payments to the independent examiner of £2,270 for the independent examination (£2,270 audit fees in 2019), and £1,130 (2019: £1,130) for accountancy fees, net of VAT.

**9 Employees**

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	<u>1</u>	<u>2</u>
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	28,491	41,054
Social security costs	190	-
Other pension costs	1,253	1,308
	<u>29,934</u>	<u>42,362</u>

No employee earned in excess of £60,000 per annum during the year (2019: no employees).

Trustees consider themselves to be key management personnel. Trustees received no remuneration or benefits during the year (2019: none received).

**10 Debtors**

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	215
Other debtors	-	1,725
Prepayments and accrued income	924	2,600
	<u>924</u>	<u>4,540</u>

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**11 Creditors: amounts falling due within one year**

	Notes	2020 £	2019 £
Deferred income	12	2,025	4,868
Trade creditors		33	538
Other creditors		-	27
Accruals		9,386	12,472
		<u>11,444</u>	<u>17,905</u>

**12 Deferred income**

	2020 £	2019 £
Balance at 1 January 2020	4,868	2,056
Released in the year to the statement of financial activities	(4,868)	(2,056)
Deferred in the year	2,025	(4,868)
	<u>2,025</u>	<u>4,868</u>

**13 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Current year	Balance at 1 January 2020 £	Movement in funds		Balance at 31 December 2020 £
		Income	Expenditure	
National Lottery Community Fund - Mentoring	14,783	43,032	(27,521)	30,294
National Lottery Community Fund - COVID support	-	28,478	(12,602)	15,876
The Foyle Foundation	-	5,000	-	5,000
	<u>14,783</u>	<u>76,510</u>	<u>(40,123)</u>	<u>51,170</u>

The National Lottery Community Fund (mentoring) awarded a grant towards developing and supporting mentoring by AAC users and disabled young people for other disabled young people.

The National Lottery Community Fund (COVID support) awarded a grant towards running costs for 6 months from October 2020.

The Foyle Foundation grant is towards running costs, to assist the charity during the COVID pandemic.

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**13 Restricted funds**

(Continued)

Prior year	Balance at 1 January 2019 £	Movement in funds		Balance at 31 December 2019 £
		Income £	Expenditure £	
National Lottery Community Fund - mentoring	-	32,420	(17,637)	14,783
Foyle Foundation	11,830	-	(11,830)	-
	<u>11,830</u>	<u>32,420</u>	<u>(29,467)</u>	<u>14,783</u>

**14 Unrestricted funds**

Included in unrestricted funds are £50,000 which have been ringfenced to cover the potential costs of a managed closure of the charity.

**15 Analysis of net assets between funds**

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £
<b>Fund balances are represented by:</b>						
Current assets/(liabilities)	64,759	51,170	115,929	51,697	14,783	66,480
	<u>64,759</u>	<u>51,170</u>	<u>115,929</u>	<u>51,697</u>	<u>14,783</u>	<u>66,480</u>

**16 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	<u>2,600</u>	<u>2,600</u>

**ISAAC (U.K.)**  
**(T/A COMMUNICATION MATTERS)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**17 Related party transactions**

ISAAC UK is the UK chapter of the International Society for Augmentative and Alternative Communication (ISAAC). Capitation fees totalling £5,221 (2019: £7,072) were paid by the charity to ISAAC during the year. As at 31 December 2020, £5,221 was outstanding (2019: £6,889).

Journal subscription fees of £924 (2019: £1,140) were received from ISAAC during the year. As at 31 December 2020, £924 was outstanding (2019: £1,247).

In the year the charity paid £2,456 (2019: £6,075) in respect of accommodation and food on behalf of the Trustees. Travel expenses and office costs totalling £1,242 (2019: £1,310) were reimbursed to 2 Trustees (2019: 8 Trustees).

All Trustees are members of ISAAC UK and pay a membership fee, total membership fees paid by the Trustees to the charity were £723 (2019: £803).

All Trustees are required to attend the Communication Matters Conference, total fees paid by the Trustees to the charity for attending the conference were £180 (2019: £3,235).

**18 Comparative Statement of Financial Activities (incorporating the Income and Expenditure Account)**

	Unrestricted funds £	Restricted funds £	Total 2019 £
<b><u>Income from:</u></b>			
Donations and legacies	2,761	-	2,761
Charitable activities	219,306	32,420	251,726
Investments	24	-	24
<b>Total income</b>	<b>222,091</b>	<b>32,420</b>	<b>254,511</b>
<b><u>Expenditure on:</u></b>			
<b>Raising funds</b>	<b>5,047</b>	<b>-</b>	<b>5,047</b>
Charitable activities	213,917	29,467	243,384
<b>Total expenditure</b>	<b>218,964</b>	<b>29,467</b>	<b>248,431</b>
<b>Net income for the year/ Net movement in funds</b>	<b>3,127</b>	<b>2,953</b>	<b>6,080</b>
Fund balances at 1 January 2019	48,570	11,830	60,400
<b>Fund balances at 31 December 2019</b>	<b>51,697</b>	<b>14,783</b>	<b>66,480</b>