

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**

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
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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

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**

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**

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**

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

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**

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**

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

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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**

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.)**

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 £
<u>Income from:</u>					
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
Total income		57,920	76,510	134,430	254,511
<u>Expenditure on:</u>					
Raising funds	6	7,743	-	7,743	5,047
Charitable activities	7	37,115	40,123	77,238	243,384
Total expenditure		44,858	40,123	84,981	248,431
Net income for the year/ Net movement in funds		13,062	36,387	49,449	6,080
Fund balances at 1 January 2020		51,697	14,783	66,480	60,400
Fund balances at 31 December 2020		64,759	51,170	115,929	66,480

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	
		£	£	£	£
Current assets					
Debtors	10	924		4,540	
Cash at bank and in hand		126,449		79,845	
		<u>127,373</u>		<u>84,385</u>	
Creditors: amounts falling due within one year					
	11	(11,444)		(17,905)	
Net current assets			<u>115,929</u>		<u>66,480</u>
Income funds					
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

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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**

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**

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**

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

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

	2020	2019
	£	£
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.)
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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>
Employment costs	2020	2019
	£	£
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 £
Amounts falling due within one year:		
Trade debtors	-	215
Other debtors	-	1,725
Prepayments and accrued income	924	2,600
	<u>924</u>	<u>4,540</u>

ISAAC (U.K.)
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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.)
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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 £
Fund balances are represented by:						
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.)
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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 £
<u>Income from:</u>			
Donations and legacies	2,761	-	2,761
Charitable activities	219,306	32,420	251,726
Investments	24	-	24
	<hr/>	<hr/>	<hr/>
Total income	222,091	32,420	254,511
	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	5,047	-	5,047
	<hr/>	<hr/>	<hr/>
Charitable activities	213,917	29,467	243,384
	<hr/>	<hr/>	<hr/>
Total expenditure	218,964	29,467	248,431
	<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds	3,127	2,953	6,080
Fund balances at 1 January 2019	48,570	11,830	60,400
	<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2019	51,697	14,783	66,480
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>