

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**

Trustees	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)
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 Azets Audit Services Limited Triune Court Monks Cross Drive York YO32 9GZ

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

	Page
Trustees' report	1 - 8
Statement of Trustees' responsibilities	9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 24

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

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**

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**

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**

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**

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**

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**

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**

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**

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

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 £	£
Current assets					
Debtors	10	12,438		924	
Cash at bank and in hand		159,027		126,449	
		<u>171,465</u>		<u>127,373</u>	
Creditors: amounts falling due within one year					
	11	(11,023)		(11,444)	
Net current assets			<u>160,442</u>		<u>115,929</u>
Income funds					
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

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

	2021	2020
	£	£
Donations	15,846	18,760
	15,846	18,760

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	£	£	
For the year ended 31 December 2021							
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	-	2,160	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>-</u>	<u>27,216</u>	<u>3,117</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>-</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>-</u>	<u>25,546</u>	<u>5,463</u>	<u>10,952</u>	<u>10,952</u>	<u>-</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>
Employment costs	2021 £	2020 £
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 £
Amounts falling due within one year:		
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

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

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