

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

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

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

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

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FOR THE YEAR ENDED 31ST DECEMBER 2022**

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

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

TRUSTEES

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

COMPANY SECRETARY

E J Campbell

REGISTERED OFFICE

3365 The Pentagon
Century Way
Thorpe Park
Leeds
LS15 8ZB

REGISTERED COMPANY NUMBER

01965474 (England and Wales)

REGISTERED CHARITY NUMBER

327500

INDEPENDENT EXAMINER

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

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction

What is ISAAC UK?

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

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

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

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

What is our Vision?

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

What is our Mission?

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

What are our Aims?

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

What are our main activities?

- International AAC Conference – We organise a two-and-a-half-day International Conference every year which embraces a wide range of issues relating to AAC and brings together AAC users, their families/carers, professionals from many disciplines and manufacturers/suppliers.
 - Communication Matters Journal – We publish three issues of the Communication Matters Journal every year which are sent to all our members. The journal has a range of articles including case histories, evidence-based practice, debates on topics of current interest, articles by AAC users, information on new publications, products and research and details of courses, conferences and events.
 - AAC Study Days – We organise Study Days on a range of topics relating to AAC and its application.
 - AAC Information Days – Product demonstration days from the UK's leading suppliers of communication aids, equipment, software, and symbol systems.
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ISAAC (U.K.) T/A COMMUNICATION MATTERS

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

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

How are we organised?

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

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

Review of Main Activities in 2022

Trustees

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

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

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

Governance

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

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

Patrons

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

Links to Other Groups

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

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

Staffing and ISAAC UK Office

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

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

Research

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

Grants

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

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

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

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

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

Membership

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

The CM2022 International Conference

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

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

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

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

Study Days

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

AAC Information Days (formerly Roadshows) and Suppliers

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

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

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

Communication Matters Journal

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

Publications & Website

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

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

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

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

AAC Awards

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

Fundraising

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

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

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

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

Financial review

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

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

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

Reserves

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

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

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

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

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

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

Risk Assessment

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

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

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

Plans for the Future

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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



H C Whittle - Trustee

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

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

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Darwin FCA

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Date: 10th July 2023

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

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

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

The notes form part of these financial statements

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

BALANCE SHEET
31ST DECEMBER 2022

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

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

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

The trustees acknowledge their responsibilities for

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

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

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



H C Whittle - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

Income

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

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

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

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

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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

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

Employee benefits

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

Leases

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

Debtors and creditors

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

2. INVESTMENT INCOME

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

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

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

5. CHARITABLE ACTIVITIES COSTS

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

7. SUPPORT COSTS

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

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

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

10. STAFF COSTS

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

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

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

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

14. LEASING AGREEMENTS

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

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

15. MOVEMENT IN FUNDS

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

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

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

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

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

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

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

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

16. RELATED PARTY DISCLOSURES

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

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

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

17. DEFERRED INCOME

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

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

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

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

This page does not form part of the statutory financial statements

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

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

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

This page does not form part of the statutory financial statements