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 2025

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 2025

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2025

TRUSTEES	K E Broomfield M P Fisher (resigned 7/9/25) H M Hewson S M Mcpoland B Moulam S E Murphy-Mann M Paton N S Sagoo A C Sharples C L Voizey H C Whittle (resigned 7/9/25) J H Macrae-Pemberton C Moran D Breslin (appointed 7/9/25) C E C Harrison (appointed 7/9/25) T Tanchak (appointed 7/9/25)
COMPANY SECRETARY	H Copeland
REGISTERED OFFICE	3365 The Pentagon Century Way Thorpe Park Leeds LS15 8ZB
REGISTERED COMPANY NUMBER	01965474 (England and Wales)
REGISTERED CHARITY NUMBER	327500
INDEPENDENT EXAMINER	Thomas Coombs Limited Chartered Accountants 3365 The Pentagon Century Way Thorpe Park Leeds West Yorkshire LS15 8ZB

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 2025. 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).

Trustees' Annual Report 2025
Name: ISAAC UK, a company limited by guarantee and not having a share capital
Governing document: Memorandum and Articles of Association of ISAAC (UK) dated May 2017.
Incorporated on 26 November 1985.
Charity number: 327500
Company number: 01965474 Registered in England & Wales
Trustees during year: Debbie Breslin [co-opted Sept 25], Katherine Broomfield, Martin Fisher [resigned Sept 25], Claire Harrison [appointed Sept 25], Helen Hewson, Jessica MacRae-Pemberton, Sarah McPoland, Charlie Moran, Beth Moulam, Saffron Murphy-Mann [Deputy Chair], Michelle Paton, Bob Sagoo, Andrea Sharples [Chair], Theresa Tanchak [co-opted Sept 25], Tina Voizey [Treasurer], Helen Whittle [resigned Sept 25]
Other Officers: Emily Campbell (Charity Manager), Helen Copeland (Administrator)
Business address: Communication Matters, 3rd Floor, University House, University of Leeds, Leeds LS2 9JT
Registered office: ISAAC (UK) Ltd c/o Thomas Coombs, 3365 The Pentagon, Century Way, Thorpe Park, Leeds, LS15 8ZB
Independent examiner: Christopher Darwin FCA, Thomas Coombs, 3365 The Pentagon, Century Way, Thorpe Park, Leeds, LS15 8ZB

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 16 other national/regional chapters of the international organisation: ISAAC in Australia, Brazil, Canada, Denmark, Spain, French Speaking Countries, India, Israel, Italy, Netherlands & Flanders, Norway, Poland, Singapore, Sweden, Taiwan and the USA. They are all co-ordinated by a Secretariat based in Canada.

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

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

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

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

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

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

How are we organised?

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

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

Review of Main Activities in 2025

Trustees

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

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

In 2025 we continued to hold online meetings for a focus group of AAC users. The group is a vehicle to hear the views of AAC users on ISAAC UK and its activities and actions. A Trustee takes part in the meetings and provides feedback to the Board. The focus group is always open to new members.

Governance

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

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

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

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

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

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

Research
2025 saw the Research Involvement Network, renamed and refreshed as Research Matters. In response to feedback from stakeholders in the AAC community, the new name as well as a network for communication formed. The aim remains to connect AAC users, families, professionals and researchers to support, share and participate in AAC related research. It promotes research engagement through regular online meetings, newsletters and a curated map of AAC research activity on our website, while ensuring AAC users' perspectives are represented in national and international research network.

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 were very fortunate to receive funding from the National Lottery Community Fund (NLCF) for 5-years (from February 2024 - 2029). This project is delivered in partnership with Creativity in Practice Ltd. We offer qualifications in Mentoring, Employability skills and Personal & Social Development, as well as supporting the development of local communication clubs to socialise and share learning, as well as mentoring schemes to share best practice. We also received a National Lottery Awards for All two year grant to expand this work into Scotland. We are hoping to secure further funding to expand this project into Wales and Northern Ireland in future.

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

Membership
There were 268 associate members (including group memberships) of ISAAC UK in 2025 (compared with 230 in 2024), of which 35% of the associate membership comprised AAC users and family members.

The CM2025 International Conference
ISAAC UK's 2025 conference was our thirteenth conference held at the University of Leeds.

A resounding success, the conference was attended by 440 delegates and presenters from 21 other countries including Australia, Belgium, Canada, Denmark, Finland, France, Germany, India, Ireland, Israel, Japan, Lithuania, Malta, Norway, Poland, Portugal, South Korea, Sweden, Switzerland, and the United States (and all countries in the UK).

The conference Keynote Address "Identity and Connections: Who Am I, Who Are You, and Who are We Together? AAC, Artificial Intelligence, and Authorship" was presented by Professor Bronwyn Hemsley from the University of Technology Sydney. The conference platform, workshop, lightning talk, and poster presentations were selected from over 100 submissions. Conference 2025 also included an inspirational plenary session delivered by Alyssa Zisk on "Part-time AAC Use: What does it mean and why does it matter?".

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

Study Days
On 10th September 2025 a post conference Research Study Day held at the University of Leeds offered 85 delegates a choice between a full day session on the Becoming an Aided Communicator project and a parallel programme exploring the practical, ethical and future focused role of AI in AAC, with both options delivered by international researchers and supported by structured workshops, networking opportunities and shared breaks.

Another Study Day held on 21 November 2025 in London, offered a full programme of 54 delegates including plenaries, workshops and networking focused on rethinking access to electronic assistive technology for people with intellectual disabilities, exploring lived experience, technological innovation, agency, autonomy and future-facing practice.

AAC Information Days (formerly Roadshows) and Suppliers
These events are designed for professionals who work in the field of AAC, communication aid users, parents/family and members of the public, to learn more about the range of communication equipment and software available for people who have complex communication needs. They take place once a year, alternatively in Northern Ireland and Scotland, and are free for delegates to attend. We held an AAC Information Day in Belfast on 12th June 2025 and 146 people attended.

A successful meeting of ISAAC UK's supplier members was held in May 2025 online. This was to update our supplier members about ISAAC UK and discuss opportunities and future events.

Communication Matters Journal
Three issues of the Communication Matters Journal (ISSN 0969-9554) were published in print. The Journal has a circulation of over 349 copies per issue (including 37 overseas subscribers).

Publications & Website
We launched a new and more accessible website in November 2025, which has had a great response, It included the The 'Focus On...' series of introductory leaflets on AAC continue to be in demand. During 2026 the leaflets will be updated.

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

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

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

AAC Awards
In 2019 ISAAC UK held an inaugural AAC Awards Ceremony during AAC Awareness Month to support and celebrate all forms of communication - the people who use communication aids, the professionals and families that support them and the companies that provide them. We hoped this would become a biennial event, and in 2021 we held a virtual AAC Awards ceremony to close the International Conference. In September 2025 we were delighted to host the fourth AAC Awards at the Leeds Royal Armouries New Dock Hall to coincide with the International AAC Conference and recognise the achievements of those in the field. It was a fantastic night with many AAC users both in attendance and deserving winners. We are hoping to hold this event again in 2027.

Fundraising
Income raised through fundraising and general donations in the year was £6,793 (2024: £12,166). ISAAC UK are very grateful for the generous donations we have received from so many supporters, whether members, non-members or commercial sponsors. In addition, our fundraising activities included:
- subscription to JustGiving for people to make donations online and create their own fundraising pages if they wish
- people can raise free funds for us when they shop online via Give as you Live

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

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

Income for the charity comprises mainly of funds generated from the International Conference, AAC Information Days, Study Days and membership fees. International Conference, AAC Information Days, Study Days, Advertising, donations and other income for the year totalled £284,347 (2024: £268,746) and membership fee income totalled £24,847 (2024: £25,915). This year successful bids have resulted in grants of £80,119 (2024: £81,870).

Total expenditure for the year was £352,992 (2024: £257,490), whilst the balance sheet at 31 December 2025 showed net assets of £446,623 compared to £410,302 at 31 December 2024.

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

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

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

The charity's free reserves, excluding fixed assets at 31st December 2025 were £361,503 and therefore fell outside our banding levels (+£101,503). Our current forecast to 31st December 2026 anticipates year end reserves will remain above the upper band level of reserves defined in our policy.

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document 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 2026 and signed on its behalf by:



C L Voizey - Trustee

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 2025.

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

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

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

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

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

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



Christopher Darwin FCA

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

10th July 2026

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		**6,793**	**-**	**-**	**6,793**	41,704
Charitable activities	3					
Membership		**24,847**	**-**	**-**	**24,847**	25,915
Conference		**250,858**	**-**	**-**	**250,858**	219,248
AAC information days		**4,314**	**-**	**-**	**4,314**	4,980
Advertising		**2,577**	**-**	**-**	**2,577**	1,199
Grants		**-**	**-**	**80,119**	**80,119**	81,870
Other income		**1,151**	**-**	**-**	**1,151**	847
AAC Awards		**8,332**	**-**	**-**	**8,332**	-
Regional Study Days		**4,383**	**-**	**-**	**4,383**	-
Investment income	2	**5,939**	**-**	**-**	**5,939**	768
Total		**309,194**	**-**	**80,119**	**389,313**	376,531
EXPENDITURE ON						
Raising funds	4	**5,523**	**-**	**-**	**5,523**	4,325
Charitable activities	5					
Membership		**26,869**	**-**	**-**	**26,869**	20,172
Conference		**217,850**	**-**	**10,509**	**228,359**	176,070
AAC information days		**14,368**	**-**	**-**	**14,368**	10,769
Projects		**1,614**	**-**	**37,726**	**39,340**	24,443
Governance		**35,416**	**-**	**-**	**35,416**	21,711
Regional Study Days		**3,117**	**-**	**-**	**3,117**	-
Total		**304,757**	**-**	**48,235**	**352,992**	257,490
NET INCOME		**4,437**	**-**	**31,884**	**36,321**	119,041
RECONCILIATION OF FUNDS						
Total funds brought forward		**357,066**	**-**	**53,236**	**410,302**	291,261
TOTAL FUNDS CARRIED FORWARD		**361,503**	**-**	**85,120**	**446,623**	410,302

The notes form part of these financial statements

BALANCE SHEET
31ST DECEMBER 2025

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
CURRENT ASSETS						
Debtors	12	**16,680**	**-**	**-**	**16,680**	17,590
Cash at bank and in hand		**367,432**	**-**	**87,048**	**454,480**	400,716
		384,112	**-**	**87,048**	**471,160**	418,306
CREDITORS						
Amounts falling due within one year	13	**(22,609)**	**-**	**(1,928)**	**(24,537)**	(8,004)
NET CURRENT ASSETS		**361,503**	**-**	**85,120**	**446,623**	410,302
TOTAL ASSETS LESS CURRENT LIABILITIES		**361,503**	**-**	**85,120**	**446,623**	410,302
NET ASSETS		**361,503**	**-**	**85,120**	**446,623**	410,302
FUNDS	15					
Unrestricted funds					**361,503**	357,066
Restricted funds					**85,120**	53,236
TOTAL FUNDS					**446,623**	410,302

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10th July 2026 and were signed on its behalf by:



C L Voizey - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

continued...

1. ACCOUNTING POLICIES - continued

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

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

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

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

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

2. INVESTMENT INCOME

	2025	2024
	£	£
Savings account interest	**5,939**	768

3. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	**£**	£
Membership	Membership	**24,847**	25,915
Conference income	Conference	**250,858**	219,248
AAC Information days	AAC information days	**4,314**	4,980
Advertising	Advertising	**2,577**	1,199
Grants	Grants	**80,119**	81,870
Other income	Other income	**1,151**	847
AAC Awards income	AAC Awards	**8,332**	-
Regional study days income	Regional Study Days	**4,383**	-
		376,581	334,059

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

	2025	2024
	£	£
National Lottery Community Fund - Mentoring	**68,189**	64,195
NLCF Awards For All	**11,930**	-
Freemasonry and Lieutenancies Partnership Fund	**-**	2,675
VisitBritain Business Events Growth Programme 2024/25	**-**	15,000
	80,119	81,870

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	**5,307**	4,109
Fundraising	**216**	216
	5,523	4,325

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Membership	**9,820**	**17,049**	**26,869**
Conference	**168,849**	**59,510**	**228,359**
AAC information days	**3,326**	**11,042**	**14,368**
Projects	**39,340**	**-**	**39,340**
Governance	**-**	**35,416**	**35,416**
Regional Study Days	**3,117**	**-**	**3,117**
	224,452	**123,017**	**347,469**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Administration	**32,527**	19,455
Conference management, accomodation and hosting	**133,947**	122,935
Capitation	**4,052**	3,605
Printing & photography	**5,462**	5,573
Project Costs	**39,340**	24,443
Advertising	**9,124**	2,463
	224,452	178,474

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Membership	**17,049**	**-**	**17,049**
Conference	**59,510**	**-**	**59,510**
AAC information days	**11,042**	**-**	**11,042**
Governance	**-**	**35,416**	**35,416**
	87,601	**35,416**	**123,017**

continued...

8. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Independent examination and preparation of statutory accounts	**3,950**	3,750
Rent	**1,300**	1,300

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

In the year the charity paid £11,534 (2024: £8,533) in respect of accommodation and food on behalf of the Trustees. Travel expenses and office costs totalling £6,048 (2024: £4,858) were reimbursed to 14 Trustees (2024: 9 Trustees).

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**51,357**	39,608
Other pension costs	**1,709**	1,476
	53,066	41,084

Trustees consider themselves to be key management personnel. Trustees received no remuneration or benefits during the year (2024: £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:

	2025	2024
Employees	**2**	2

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	41,704	-	-	41,704
Charitable activities				
Membership	25,915	-	-	25,915
Conference	219,248	-	-	219,248
AAC information days	4,980	-	-	4,980
Advertising	1,199	-	-	1,199
Grants	-	-	81,870	81,870
Other income	847	-	-	847
Investment income	768	-	-	768

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Total	294,661	-	81,870	376,531
EXPENDITURE ON				
Raising funds	4,325	-	-	4,325
Charitable activities				
Membership	20,172	-	-	20,172
Conference	163,467	-	12,603	176,070
AAC information days	10,769	-	-	10,769
Projects	-	-	24,443	24,443
Governance	21,711	-	-	21,711
Total	220,444	-	37,046	257,490
NET INCOME	74,217	-	44,824	119,041
RECONCILIATION OF FUNDS				
Total funds brought forward	282,849	-	8,412	291,261
TOTAL FUNDS CARRIED FORWARD	357,066	-	53,236	410,302

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments and accrued income	**16,680**	17,590

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	**11,541**	1,008
Other creditors	**40**	283
Accruals and deferred income	**12,956**	6,713
	24,537	8,004

continued...

14. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	**2,500**	1,300

15. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	**357,066**	**4,437**	**361,503**
Restricted funds			
National Lottery Community Fund - Mentoring	**42,727**	**32,391**	**75,118**
National Lottery Community Fund - Awards for All	**-**	**10,002**	**10,002**
VisitBritain Business Events Growth Programme 2024/25	**10,509**	**(10,509)**	**-**
	53,236	**31,884**	**85,120**
TOTAL FUNDS	**410,302**	**36,321**	**446,623**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**309,194**	**(304,757)**	**4,437**
Restricted funds			
National Lottery Community Fund - Mentoring	**68,189**	**(35,798)**	**32,391**
National Lottery Community Fund - Awards for All	**11,930**	**(1,928)**	**10,002**
VisitBritain Business Events Growth Programme 2024/25	**-**	**(10,509)**	**(10,509)**
	80,119	**(48,235)**	**31,884**
TOTAL FUNDS	**389,313**	**(352,992)**	**36,321**

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

National Lottery Community Fund - Mentoring: In 2025, we continued to benefit from the five year funding award granted by The National Lottery Community Fund (England). This support enables the ongoing delivery of our Mentoring and Peer Support project for AAC users across England.

VisitBritain Business Events Growth Programme 2024/25: Through the VisitBritain grant, we received funding that contributed to increasing international delegate participation at our September 2025 conference.

AAA Peer Mentoring - Awards for All: After a couple of application attempts, we are delighted to have secured a two year grant from Awards for All Scotland, with an additional contribution from CM.

continued...

16. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £1,709 (2024: £1,476).

17. RELATED PARTY DISCLOSURES

ISAAC UK is the UK chapter of the International Society for Augmentative and Alternative Communication (ISAAC). Capitation fees totalling £4,052 (2024: £3,605) were payable by the charity to ISAAC during the year. As at 31 December 2025, £4,052 was outstanding (2024: £nil).

Journal subscription fees of £nil (2024: £1,059) were received from ISAAC during the year. As at 31 December 2025, £nil was outstanding (2024: £1,509).

All Trustees are members of ISAAC UK and pay a membership fee, total membership fees paid by the Trustees to the charity were £774 (2024: £954).

No trustees purchased charity hoodies in the year (2024: £24).

All Trustees are required to attend the Communication Matters Conference, total fees paid by the Trustees to the charity for attending the conference were £3,477 (2024: £4,504).

18. DEFERRED INCOME

	2025	2024
	£	£
Balance at 1st January 2025	**2,963**	3,720
Released in the year	**(2,963)**	(3,720)
Deferred in the year	**1,461**	2,963
	1,461	2,963

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**6,793**	41,704
Investment income		
Savings account interest	**5,939**	768
Charitable activities		
Regional study days income	**4,383**	-
Grants	**80,119**	81,870
Membership	**24,847**	25,915
Advertising	**2,577**	1,199
Conference income	**250,858**	219,248
Other income	**1,151**	847
AAC Information days	**4,314**	4,980
AAC Awards income	**8,332**	-
	376,581	334,059
Total incoming resources	**389,313**	376,531
EXPENDITURE		
Raising donations and legacies		
Wages	**5,136**	3,961
Pensions	**171**	148
Fundraising	**216**	216
	5,523	4,325
Charitable activities		
Administration	**32,527**	19,455
Conference management, accomodation and hosting	**133,947**	122,935
Capitation	**4,052**	3,605
Printing & photography	**5,462**	5,573
Project Costs	**39,340**	24,443
Advertising	**9,124**	2,463
	224,452	178,474
Support costs		
Management		
Wages	**41,085**	31,686
Pensions	**1,367**	1,180
Rent	**910**	910
Insurance	**560**	477
Telephone	**33**	33
Accommodation & venue catering	**12,787**	6,081
Travel expenses	**8,605**	4,800
Carried forward	**65,347**	45,167

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025	2024
	£	£
Management		
Brought forward	**65,347**	45,167
Computer costs	**20,753**	6,767
Legal	**619**	540
Sundry	**387**	394
Bank charges	**495**	112
	87,601	52,980
Governance costs		
Wages	**5,136**	3,961
Pensions	**171**	148
Independent examination and preparation of statutory accounts	**3,950**	3,750
Other expenses	**18,866**	9,773
Outsourced payroll, accounting and support services	**7,293**	4,079
	35,416	21,711
Total resources expended	**352,992**	257,490
Net income	**36,321**	119,041