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2021

Irish Stammering Association

Carmichael House
4-7 North Brunswick Street
Dublin 7, D07 RHA8
Ireland

December 2022

Version 1.0

Charity Number

Irish Stammering Association is a registered charity in the Republic of Ireland, reg. RCN 20032647.

Company No (CRO)

520438

Directors

David Heney
Nora Trench Bowles
Callum Wells
Deirdre McCabe
Sarah McCormack
Dr Triona Lanigan
Niall Walsh (APPOINTED 15 NOVEMBER 2021)

Staff

Dr Jonathon Linklater
Georgina Dunlevy
Aisling Keogh
Kate Reilly (JANUARY TO OCTOBER 2021)
Bevin Murphy (OCTOBER 2021 ONWARDS)

Twitter

@IrishStammering

Facebook

@StammeringIreland

Instagram

@StammeringIreland

YouTube

Search: Irish Stammering Association

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Section 1

About Irish Stammering Association

The Irish Stammering Association (ISA) is a charitable organisation providing information and support to people who stammer in Ireland. Stuttering, as it is also known, affects people of all ages and from all backgrounds. Parents, partners, friends and family can also be affected by stammering. One percent of the population are expected to have a stammer, which would be just over 50,000 people in Ireland, based on the latest estimate of the population published by the Central Statistics Office.

The main objectives for which the ISA is established are:

- (a) Act as first point of contact for information and support for the stammering community in Ireland;
- (b) Raise public awareness about stammering;
- (c) Advise on and influence policy relevant to the stammering community;
- (d) Encourage and facilitate the development of support groups throughout Ireland;
- (e) Strive towards the improvement of early intervention measures for children;
- (f) Encourage and facilitate research into the causes and effects of stammering;
- (g) Collaborate with and facilitate and encourage communication between the different stakeholders in the stammering community in Ireland.

Chairperson's Statement

2021 was another year where the Irish Stammering Association (ISA) operated under the shadow of the COVID-19 pandemic. The brief optimism coming up to Christmas 2021 was followed by another extended lockdown that began shortly after Christmas Day. However, there was some hope on the horizon as the vaccine programme began to be rolled out. While it took some time to cascade down through the different age bands, it removed some of the fear and uncertainty that had dominated the beginning of the pandemic and gave some hope that some sort of normality might return.

2021 was the start of the second half of the SSNO funding cycle. The SSNO funding supplies the core funding that allows the ISA to employ its support staff and comprises 92% of the ISA's income. The ISA are very grateful to the Department of Rural and Community Development, the Government of Ireland, and to Pobal who administer the scheme on their behalf. Without the SSNO funding, the ISA would be a very different organisation, and would most likely only operate on a voluntary basis. I would also like to thank the HSE for the grant that they provide to the ISA and to all the people who have donated money to the ISA during the year.

2021 was the second full year that the ISA's Employment Support Service and it continued to develop into a core ISA service. This was even though it continued to be restricted to operating virtually. In 2021, new services were developed including a pilot mentoring programme. The synergy between the Employment Support Services and the other ISA services continued to be developed. Users of the Employment Support Service attended the various support groups and other ISA events such as the Walk and Talks; attendees of these other services also learnt about Employment Support.

Towards the end of the year, attention was directed towards agreeing a new three-year strategic plan and working on the ISA application for the new SSNO programme which had just been announced. This was an opportunity to review the progress of the ISA over the past couple of years and plan for the next couple of years, including a further extension of the services offered by the ISA. You will be able to read about all this in the Annual Report for 2022. Just to spoil the surprise, the ISA was successful in its application for the new SSNO scheme and secured resources for a further staff resource.

For the second year in a row, the ISA ran a week-long programme of virtual events, with a mini virtual conference to mark National Stammering Awareness Day and one physical event, a Walk and Talk around Chapelizod and the outer bounds of the Phoenix Park. National Stammering Awareness Week was also used to launch Stammering Pride, a new discussion group that has met intermittently ever since.

Deirdre McCabe attended her last Board meeting at the end of 2021. I would like to thank Deirdre for her contributions to the Board of the ISA, and in particular to her role as the ISA Company Secretary. Niall Walsh joined the Board at the end of 2021, taking over the role as Company Secretary, and Deirdre ensured that he was well briefed on the role. Deirdre also played a leading role in ensuring that the ISA was in compliance with the Charities Governance Code and made the first return outlining compliance to the Charities Regulator.

In October 2021, Kate Reilly also left the ISA to pursue further opportunities. Kate had joined the ISA as the first incumbent for the new Administrator role which was sanctioned

by Pobal in early 2018. Over the following number of years, Kate developed a solid administrative backbone to the developing ISA services. Without her contributions, it is hard to see how the ISA could have grown its services to the level they have now reached. The Administrator role has now been taken over by Bevin Murphy, who is building on the foundations set by Kate. I would like to thank Kate for her contribution during the time she was with the ISA, and wish her all the best for the future.

I would like to thank all the Board members, staff and volunteers, who make the ISA what it is. I would also like to thank all the people who have supported the ISA by becoming members and attending ISA events. The vision of the ISA is to be seen as the voice of a community connected by stammering in an inclusive society that understands and accepts stammering; one of its mission aims is to build a develop the stammering community. By supporting the ISA and attending events, you help to build this community and make it stronger.

David Heney
Chairperson
16th December 2022

Financial Director's Statement

The ISA's income for 2021 was €76,410, and expenditure was €71,586. This left a surplus for the financial year of €4,824. ISA is largely funded via the SSNO programme, funded by the Department of Community and Rural Development and administered by Pobal.

Other income is provided by membership subscriptions, a monthly grant from the HSE, donations, fundraising by volunteers, and once-off grants provided by organisations such as the Hospital Saturday Fund.

The ISA accounts were audited by Duignan Carthy O'Neill Limited, Chartered Accountants and Registered Auditors, who provided an unqualified opinion. The audited accounts are published on the ISA website and are also included as a section in this Annual Report.

The ISA is fully funded for salaries via the SSNO scheme to June 2025, including a new part-time post of Youth Development Officer. The range of services provided by the ISA would not be possible without the assistance of volunteers and other supporters. We wish to thank our funders, our service providers, and all those who provided goods and services for free or at reduced cost.

Sarah McCormack
Finance Director
16th December 2022

Section 2

Structure, Governance & Management

The Irish Stammering Association is a Company Limited by Guarantee and not having a share capital. It was incorporated on 22nd November 2012; previously it had utilised an committee structure with a registered business name.

In line with the new requirements of the Companies Act 2014, it adopted a new constitution on the 22nd of October 2016. This constitution is supplemented by the ISA Board Handbook which includes more specific rules on matters such as the election of directors and the holding of general meetings.



The structure of the Irish Stammering Association during 2021

The directors

David Heney – Chairperson;
Nora Trench Bowles – Vice Chairperson;
Callum Wells;
Sarah McCormack – Finance Director;
Deirdre McCabe – Company Secretary;
Dr Triona Lanigan;
Niall Walsh (appointed 15/11/2021) – Company Secretary.

Part-time staff

Dr Jonathon Linklater – Development Manager;
Aisling Keogh – Research Officer;
Kate Reilly (Jan–Oct) / Bevin Murphy (Oct–Dec) – Administration Officer;
Georgina Dunlevy – Employment Support Officer.

The ISA part-time staff work between 7.5 and 15 hours a week, depending on their role.

The operations of the ISA are carried out by the Development Manager, ISA Staff and the members of the Board who have been assigned specific operational duties. Due to Covid 19 restrictions, some travel funding was reallocated to increased staff hours to deal with increased demand for services during the pandemic.

Directors of the ISA sign a 'Conflict of Interests Compliance Statement' and a 'Code of Conduct for Board Members' upon appointment.

A comprehensive Board and Company Governance Handbook has been approved by the Board and covers matters such as:

- The responsibilities of the Board of Directors;
- The role and responsibilities of specific directors;
- The responsibilities of the Development Manager and staff;
- The four components of governance;
- The regulation of Board meetings;
- Code of Conduct for Board Members;
- Types of members of the Irish Stammering Association;
- Election of directors to the Board of the Irish Stammering Association;
- Rotation/Retirement of directors;
- Powers and duties of directors;
- Disqualification of directors;
- General meetings of the Irish Stammering Association;
- Accounts.

Section 228 of the Companies Act 2014 is specifically recognised in the Handbook, which outlines the fiduciary duties of directors. These include the requirements to act honestly, responsibly and in good faith.

Directors are appointed for a period of three years, and one third of all directors must retire at each A.G.M., with those having the longest term selected for retirement. Directors may consent to stand for election at the same A.G.M. they retire at if they so wish. Any member of the Irish Stammering Association is free to stand for election for any vacant positions on the Board if they provide the required notice in advance of the A.G.M.

Occasionally the Board of the ISA may agree to co-opt a person on to the Board of the ISA. Any such person must then stand down at the next A.G.M., though they may consent to stand for election for any vacancies on the Board at that said A.G.M.

	06/02/2021	10/04/2021	06/05/2021	12/06/2021	18/09/2021	13/11/2021
David Heney	X	X	X	X	X	X
Sarah McCormack		X	X	X		X
Dr Triona Lanigan			X	X		X
Callum Wells	X	X		X	X	
Nora Trench Bowles	X	X	X	X	X	X
Deirdre McCabe	X	X	X	X	X	X

↑ An 'X' indicates attendance at the Board meeting.

Niall Walsh was co-opted onto the Board of the ISA after the last Board meeting of the year on 13/11/2023, following agreement by the Board at that meeting.

In 2016, the ISA issued a Public Statement of Compliance with the Governance Code for Community, Voluntary and Charity Organisations in Ireland. Prior to this, and part of the process of compliance, the Board agreed several policies covering matters such as child protection, finance, fundraising and data protection. These policies are periodically reviewed by schedule and updated as necessary.

When the Charities Regulator issued a Governance Code under section 14(1)(i) of the Charities Act 2009, the Board of the ISA, led by the Company Secretary, began a process to ensure that the ISA would be compliant with this new code.

The work that already been undertaken to comply with the Governance Code for Community, Voluntary and Charity Organisations in Ireland meant that the organisation was already largely compliant with the six principles outlined in the code.

By the end of 2020, the Board was confident that it would be able to certify its compliance with the new code in its 2020 Return to the Charities Regulator; this indeed happened in October 2021.

ISA volunteers help provide many of our core activities including ISAYIT! children's drama group and support groups across Ireland. Volunteers work with ISA staff and Board members in the provision of services or are supported by them where ISA staff or Board members are not involved. Both volunteers and the ISA are subject to the Code of Practice for Volunteers which was agreed by the Board of the ISA.

Section 3

Review of the year

The Irish Stammering Association, as the only nationally recognised organisation for people affected by stammering, is committed to:

- building and developing the stammering community
- being the trusted source of reliable information;
- raising awareness and influencing policy.

Working from the objectives in the 2018 to 2020 Strategic Plan (which was extended into 2021), this review highlights many of the ISA activities and events that took place during 2021 with the aim of supporting people who stammer in Ireland. Parents, partners, friends and family - as well as those in the areas of employment and education - can also be affected by stammering and activities and events are also designed to include them where possible.

In line with the ISA's objective to act as first point of contact for information and support for the stammering community in Ireland, our website continued to be a resource for people who stammer to find up-to-date details of events and activities as well as advice.

Our social media channels built on our previous years' activity reaching new people

and sharing positive and reliable information around stammering. ISA continued to run targeted campaigns to draw attention to the fact that people who stammer applying for the CAO may be eligible for the Disability Access Route to Education (DARE), providing key information on the process. Curated social media campaigns with specially- designed graphics were also used which led to more ISA Facebook and Twitter followers and new attendees at our events. We found social media to be a helpful tool for raising awareness and building and developing the community connected by stammering.

Further explorations into social media took place in 2021 and saw the creation and development of the ISA Social Media Strategy through collaborative work with Conor Foran, our Graphic Designer, Bevin Murphy our Administrator and Petar Vojvodica a social media professional who volunteered his time to the ISA.

ISA's support groups continued their online presence in 2021 with numbers maintained through periods of social restriction due to Covid 19. Groups saw new members joining as well as returning participants. Our Dublin group extended its reach to incorporate people who stammer from around the country. The Waterford support group was rebooted as an online support in March 2021. The group had been operational prior to the Covid 19 pandemic. The online reboot saw the group take place on a Friday night and offered another support option for people who were not able to attend midweek groups. The Waterford group evolved over the course of 2021 moving towards a more curated and creative group with invited international speakers and themed talks which gave a different feel to the existing suite of support groups.

The women's phone group and parent groups continued to offer valuable support during this time of need. Our supports for young people continued by way of the teenage support group as well as the introduction of a new group for children who stammer aged 8-12 which saw great interest and demand from children and their families. These groups give people who stutter and parents an opportunity to talk about stammering and share strategies and advice with others as well as gain support. Our Parent Support groups are facilitated by parents of children who stammer in conjunction with speech and language

therapists (SLTs) while the groups for those under 18 are also facilitated by SLTs providing a quality service which is evidence based and a safe place where it is ok to stutter. The parent and women's groups have been in existence for over 10 years and continue to see demand. ISA intends that, along with other groups, these groups will operate online and in person once Covid restrictions were eased.

The inauguration of American President Joe Biden in early 2021 gained interest from various media sources. ISA Development Manager Dr Jonathon Linklater gave radio interviews to Newstalk and Spirit FM drawing on common messages promoted by ISA and President Biden that stammering should not define an individual and where possible, it should not hold a person back in life. While this may be a challenge, continued media outreach and supports provided by ISA intend to reduce the impact that people who stutter face in everyday life. The Irish Times also featured a piece promoting a more accepting and understanding view of stammering which has been a key message of ISA for many years.



↑ At the beginning of 2021, Irish Stammering Association spoke to Spirit Radio, Newstalk and The Irish Times following the inauguration of President Biden, who is a person that stammers.

Continuing our international collaborations, ISA joined together with other stuttering associations around the world to send a message of congratulation and appreciation to President Biden for his work and words to reduce the stigma associated with stammering.



↑ ISA joined other stuttering associations in sending a congratulatory message to President Biden.

To celebrate St Patrick's Day, graphic designer Conor Foran worked with ISA to produce two bespoke cards which were sent to The White House in Washington DC to celebrate the President's Irish roots.



↑ ISA sent bespoke postcards to President Biden to reflect his Irish roots and identity as a person who stammers.

Irish Stammering Association's creative youth group – ISAYiT! – continued online during 2021 due to ongoing restrictions and logistical difficulties relating to Covid 19. While this was frustrating for the young people and the facilitators who could not enjoy an in person experience, it continued to provide a meaningful platform where young people could meet, develop and maintain friendships and reduce their isolation in relation to stuttering. While it was not possible to run an in person summer camp, an online group format was maintained in 2021. The online summer camp comprised some fun and games as well as some continued work around the 'zine which had started in 2020 (more of this will be revealed in 2022!). In contrast to 2020, the ISAYiT! summer camp were able to venture outdoors and took part in a trip to Dublin Zoo where existing ISAYiT! members met up with their new zoom friends and enjoy some animal antics and an ice cream or two.

Outdoor events were also able to be extended to the grown-ups in 2021. While adhering strictly to Government guidelines, it was still possible to run Walk and Talk events during the year. Our first Walk and Talk took place in Howth in May 2021 while the Summer event in July took in the Dalkey / Killiney Hill loop. A further Walk and Talk took place later in Chapelizod and Liffey Valley in the year ahead as part of the ISAD celebrations in October 2021. Walk and Talk events provide an informal place for people who stammer to enjoy the company of like-minded walkers and talkers and can be a first step to coming along to a group or larger event.



↑ Various Walk & Talks took place throughout the year, including one in Howth, Killiney and Chapelizod.

National Stammering Awareness Day celebrated its 15th year in October 2021. As with the previous year ISAD was hosted as a series of online events in contrast to previous years where the stammering community could come together, listen to speakers, talk to one another and to engage in a number of supports. The online week of events around International Stuttering Awareness Day (October 22nd) gave opportunity to showcase a range of supports for people who stammer. Support groups took place during the week for adults who stammer as well and children and their parents.

Our National Stammering Awareness Day event was condensed with a number of speakers including ISA Chair David Heney giving an overview of the Association's activities, and Michael O Shea and Jamie Googan sharing news of their "Stuttering Awareness Mental Well-being Ireland" campaign. Nora Trench Bowles spoke about the launch of ISA's new Stammering Pride – Bród Stadaireachta group later in the week. Breakout rooms gave participants a chance to chat informally and also to discuss challenges and opportunities that people who stutter had faced in the year past and the year ahead.

The official launch of ISA's new Stammering Pride - Bród Stadaireachta group took place on October 22nd and was very well attended with guests from all around Ireland and many international visitors too. Nora Trench Bowles, Penny Farrell, Mark Noonan and Edel O'Dea delivered a lunchtime seminar exploring of stammering from an Irish perspective within Stammering Pride. The group also produced an article for readers to reflect on which can be read on the ISA website as well as sharing links relating to the topic that can be explored and considered. Stammering Pride can be seen as a challenging topic to

some in the stammering community and Irish Stammering Association felt that it was the right time to explore the area and provide a space where people could come together and discuss the concept. The group outlined a plan to meet over the next 12 months to share and explore the topic.

October 2021

National Stammering Awareness Day

WEEK SCHEDULE

Day of October	Time	Event
Sat. 16 TH	10–11:30am	National Stammering Awareness Day
Sun. 17 TH	12–3pm	Walk & Talk – Chapelizod Liffey Walk
Mon. 18 TH	4–5:30pm	50 Million Voices – briefing
Tues. 19 TH	5–6pm 7–8pm	Children's Online Support Group Dublin Online Support Group
Wed. 20 TH	4–5pm	50 Million Voices – debrief
Thurs. 21 ST	7:30–8:30pm	Parents' Online Support Group
Fri. 22 ND	1–2pm	Stammering Pride – seminar <i>Bród Stadaireachta</i>

A week-long series of events for people who stammer

Find out more info at www.nsad.ie

ISA Irish Stammering Association

October 2021

National Stammering Awareness Day

Stammering Pride

Bród Stadaireachta

Lunchtime seminar

1:00–2:00pm

Friday, 22ND of October

A week-long series of events for people who stammer

Find out more info at www.nsad.ie

ISA Irish Stammering Association

Stammering Pride

Stammering Pride

Stammering Pride

Stammering Pride


Discussion Group

More info at stammeringireland.ie




↑ ISA's annual National Stammering Awareness Day took place in October, hosting a week-long series of events. Coinciding with this was the launch of ISA's new discussion group around Stammering Pride.

Towards the end of 2021, ISAYiT! members were able to meet again in person for a new event. In November, ISAYiT! was able to facilitate a music therapy workshop hosted by Dr Jess O Donohue in Carmichael Centre, Dublin. This project had been in the planning for much of 2021 but due to the impact of Covid restrictions was not able to proceed. Jess took part in ISAYiT! online sessions ahead of the workshop so the young people could get a sense of what a workshop would involve and explore their own creativity within the area of music and songwriting. The extension of this creative side of ISAYiT! was planned for 2022 looking at a different range of workshops and activities that young people could enjoy and explore.



Wednesday 20 April,
04 May & 18 May
6:00pm

Facilitated by
music therapist
Jess O'Donoghue



ISAYiT!
MMMMusic
WWWWWorkshops

More info at
stammeringireland.ie

↑ ISAYiT! music workshops, facilitated by music therapist Jess O'Donoghue.

In 2021, Employment Support Officer supported people through a number of events, activities and monthly Employment Support Clinics. Through these clinics we worked with people individually to support them in securing employment, either first time employment or a move up the ladder. In our Employment Support Clinics we supported a variety of different people in their search for work from students in university looking to secure internships to qualified doctors looking to progress in their career.

As well as running these monthly clinics with ongoing support for individuals, we also ran a number of Public Speaking workshops for adults and teens as well as a 2 part Presentation Skills workshop. We also supported people through a series of Interview Skills workshops as well as Mock Interviews.

Another successful event that we ran was supporting people who stammer in Accessing Higher Education. This event highlighted the need for continued support through Further and Higher Education, something which ISA is actively exploring.

Employment Support Services also collaborated with 50 Million Voices to participate

in their Mock Interview Workshops and events. We supported 50 Millions Voices by participating on the interview panel and also creating the link with some of our clients to their services. These interviews are always very useful from both perspectives (interviewer and interviewee) to shape how we support people who stammer. By gaining an international perspective on the challenges for people who stammer in interviews also adds to ISA's suite of supports in an evolving global workplace.

Tuesday 12 April
6:30pm, on Zoom

AAAAAAccessing
HHHHHHHigher
EEEEEEEducation

More info at
stammeringireland.ie



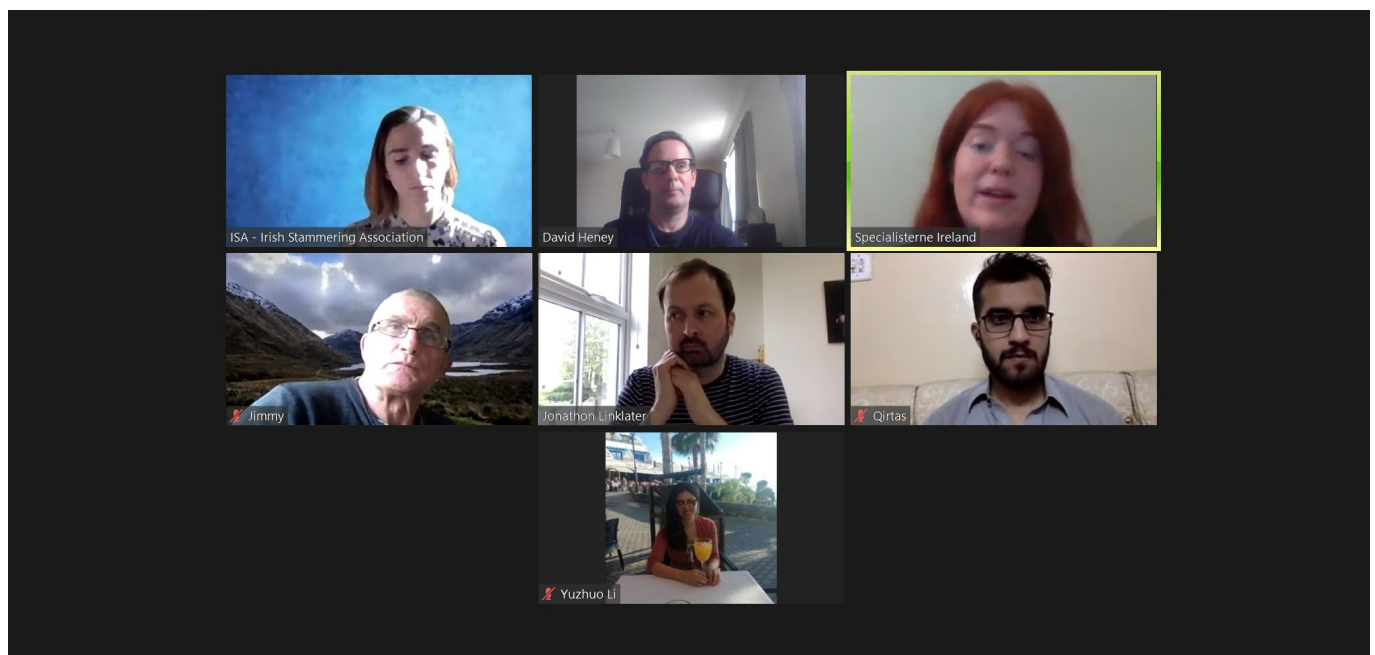
Employment
Employment
Employment
Support Clinic

More info at
stammeringireland.ie

1st Wednesday of every month, 11am-3pm
Contact gd@stammeringireland.ie

↑ Events that ISA hosted throughout the year, facilitated by Georgina, ISA's Employment Support officer.

2021 also saw ISA developing corporate contacts such as Specialisterne who we delivered a workshop in house for. We also created links with Optum (via ISA member Mark Noonan) which resulted in ISA delivering an awareness workshop to 80+ staff. The workshop showed that although the talk had employment focus, many other questions arose around stammering, education and family supports and allowed ISA to showcase and offer opportunities for people to engage.



↑ ISA developed a workshop for Specialisterne Ireland, a specialist consultancy for neurodivergent people.

Similar to the end of 2020, we were unable to host a Christmas social event due to restrictions and concerns around Covid-19. While online support groups continued to meet in December we hoped that we might meet again for more regularly for real life ISA events in 2022.

While ISA received funding from the Government of Ireland, we gratefully acknowledge those individuals who have directly given to our organisation. Your support is appreciated and it really makes a difference to the lives of those people and families who we are able to support. Linked to this point, while ISA acknowledges the importance of reporting on what has happened over the course of the year, it would be remiss not to listen to the voices of those who make up the ISA. In summer of 2021, ISA undertook a survey of those who had been part of groups or accessed services. Responses were overwhelmingly positive and reflective of the value that people saw in ISA and the benefits that they gained from being a part of the organisation. Most of the critical feedback was related to a lack of in person events which was sadly beyond the control of ISA during the pandemic. The survey showed a desire for continued online events as well as in person events in future, and gave indications of specific supports around exams and presentations that were desired. The feedback from participants is most welcome and has allowed ISA Board and staff to factor in such preferences to future Strategic Plans and targets for the coming years.

Testimonials from people who availed of ISA's services in 2021

“I think the services offered are such as support group, parent groups, walk and talk and employment support are very supportive of the stammering community.”

“I didn't feel alone anymore.”

“I find the womens support group interesting and helpful at this stage of my life.”

“The very fact that ISA exists is support.”

“The ISA is an amazing organisation and you've really helped me immensely in feeling that there are other people out there like myself and I never feel like I'm alone anymore so thank you.”

Challenges

The ISA continued to avail of funding from the Scheme to Support National Organisations (SSNO) in 2021 which runs from 2019-2022. The SSNO funding, which the ISA has now been in receipt of for over ten years, is critical to the operations of the ISA. It is unlikely that the ISA would be able to provide the services that it does without it. Strategic preparations were made during 2021 to support any application for funding in 2022 when a new scheme was likely to be announced.

Irish Stammering Association saw staff changes in 2021. We would like to thank Kate Reilly for her hard work and dedication in the role of ISA's Administration Officer since she joined in March 2018. Kate was an integral part of the ISA team with much of her work unseen to the general public. She brought numerous projects from ideas to reality,

facilitating and overseeing several developments to admin systems and the ISA website and social media channels in her time with the organisation. Kate's fielding of queries and developing relationships with our members has been vital and her overall contributions have improved the professionalism of the organisation. ISA is in a very different place to when she started and we wish Kate great success in the next stage of her career.

As Kate moved on, we welcomed Bevin Murphy to ISA staff in the Administration Officer role in October 2021. Bevin is no stranger to ISA to say the least having been a member of ISAYIT! since its inception back in 2009, and then becoming a facilitator with ISAYIT! in recent years.

Covid-19 undoubtedly continued to be a challenge on many levels for Irish Stammering Association in 2021. It also highlighted the value of the ISA and the supports that individuals can offer each other. This was evidenced from responses gained in our summer survey showing the needs of people who stammer of all ages. ISA support groups maintained levels of attendance during 2021 pandemic with continued togetherness, solidarity and respect shared between those involved in the organisation. ISA provided a space where new members were made to feel welcome and many friendships were established and continued to grow on virtual platforms that we all had to embrace as we hoped that increased face-to-face interactions would return in 2022.

Section 4

Audited accounts as published

Registered number: 520438

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

84 Northumberland Road
Ballsbridge
Dublin 4

Duignan Carthy O'Neill Limited
Chartered Accountants
Registered Auditors

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

COMPANY INFORMATION

Directors	Stephen Greene (appointed 4 January 2022) David Heney Triona Lanigan Sarah McCormack Deirdre McCabe Nora Trench Bowles Niall Walsh (appointed 15 November 2021) Callum Wells
Company secretary	Deirdre McCabe
Registered number	520438
Charities Regulator number	20032647
Revenue number	CHY 11694
Registered office	Carmichael House North Brunswick Street Dublin 7
Independent auditors	Duignan Carthy O'Neill Limited Chartered Accountants & Registered Auditors 84 Northumberland Road Ballsbridge Dublin 4
Bankers	AIB Crumlin Cross West Dublin 12

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

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IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

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

Directors' responsibilities statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the surplus or deficit for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and surplus or deficit of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Principal activities

The principal activity of the company is to be the voice of a community connected by stammering in an inclusive society that understands and accepts stammering.

The Company is limited by guarantee not having a share capital.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Business review

The Irish Stammering Association ('ISA') are currently in receipt of funding under the Scheme to Support National Organisations in the Community and Voluntary Sector (SSNO). This puts the ISA on a solid financial footing until the current scheme expires in June 2022. The funding received under the new SSNO scheme included funding for a new part-time post of Employment Support Officer. 2021 was the second full year that the employment support service was in operation, and it is now firmly established as a key ISA service. The pandemic has brought many challenges to a person who stammers, and the employment support service has provided valuable support, both to people seeking employment, and to people already in employment. As well as one-to-one support to clients, the employment support service organised webinars, covering topics such as remote working. It also facilitated several other events, including a number of highly successful presentation skills workshops.

The ongoing pandemic meant it was not possible to run many of the usual physical events organised by the ISA. However, in line with Government restrictions, it was possible to run three physical Walk and Talk events during the year. These were all held in line with HSE guidelines, after all risks had been assessed. One of them was held as part of the schedule for National Stammering Awareness Day. The Walk and Talks provided a valuable respite from the pandemic and offered an opportunity for new people to learn about the Irish Stammering Association, its services, and about the stammering community that it supports.

ISAYiTi!, the ISA drama group for children who stammer, continued its operations virtually. While not ideal, the circumstances of the ongoing pandemic did not allow it to be held otherwise. However, towards the end of the year, it was possible to run a physical event for children who stammer, a music therapy workshop which was held in Carmichael House. Many of the participants had attended the virtual ISAYiTi! sessions and it was great for them to finally meet up in a physical environment.

The ISA support groups remained on a virtual platform for the year. While there are some disadvantages when the groups are run virtually, there are counteracting advantages which have allowed a whole new audience to attend and participate in support groups, who previously would not have been able to do so either because it was too far to travel and/or, it was difficult to make it a physical venue at the specified time. Like many parts of society, the pandemic has opened the eyes of the ISA to a hybrid model, and it is envisaged that such a model will be utilised in the future to allow as many people avail of ISA services as is possible.

As well as the general support groups, there are specific support groups focused on specific demographics. Attendees are free to attend the general support groups, and the specialised groups; many choose to attend both. For the reasons described above, the women's support group has run virtually since it was established. Other support groups, focused on specific demographics, such as the teenagers support group, were able to build up and thrive in a virtual environment, offering support and specific advice to its participants.

The Waterford Support group adopted a new model in 2021, inviting international speakers to its monthly meeting, followed by question-and-answer sessions. Again, this was facilitated, and would not have been possible, without utilising the opportunities provided by virtual platforms. Like the virtual Dublin support group, attendance was open to everyone throughout Ireland. This highlights another advantage of the virtual groups, being the ability to attend groups throughout the Ireland without the necessity to travel. However, the ISA does note that virtual platforms cannot make up for the direct connectivity provided by a physical event, and that some people would have preference to meet in person. Therefore, we hope to complement the virtual sessions, subject to continued removal of the COVID-19 restrictions, by physical support groups or events whereby people who stammer can meet up in person.

For the second year in a row, the ongoing pandemic did not allow for a physical National Stammering Awareness Day (NSAD) conference to be held. Also, for the second year, the ISA hosted a series of events, extending NSAD to a full week of events held through a virtual platform (apart from the Walk and Talk as referenced above). The week ended with a seminar on Stammering Pride. This in turn has led to a new discussion group on Stammering Pride which now meets every couple of months, complementing the existing support groups, and offering a new opportunity for the stammering community to connect.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Business review (contd.)

The ISA continued to see a high demand for its services throughout the year. During the summer, there was a significant amount of development work undertaken on its website. This included the introduction of workflows which allowed for the automation of some of the ISA services, such as registration for events (including attendance at support groups). This relieved some pressure on ISA staff which had been facilitating this manually up to this point, allowing them to dedicate their time to other ISA priorities. The ISA website, and its social media activity are important tools both for disseminating information about the ISA, and for allowing people to connect with the ISA and find direction to its services.

The ISA continued to employ four part-time staff in 2021. Kate Reilly, ISA's Administrative Officer, left her post in late 2021. Kate contributed greatly to the smooth running of ISA in recent years with much work behind the scenes running events and developing efficient systems. We would like to thank Kate for always going the extra mile to support all who came into contact with ISA and we wish her success in her career.

ISA welcomed Bevin Murphy onto the staff team as the new Administrative Officer. Bevin is a longstanding member of ISA and has volunteered with ISAYiT! over recent years.

Results and dividends

The surplus for the year, after taxation, amounted to €4,824 (2020: €3,603).

Directors

The directors who served during the year were:

David Heney
Triona Lanigan
Sarah McCormack
Deirdre McCabe
Nora Trench Bowles
Niall Walsh (appointed 15 November 2021)
Callum Wells

Principal risks and uncertainties

The impact of Covid-19 has continued into 2021, with the one difference being that a programme of vaccination against the disease commenced. By the end of the year, most of the population had received two vaccinations, and series of third vaccinations was in progress. This put Ireland in a significantly more secure position than at the same time the previous year at which time the vaccination programme had yet to commence.

In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus. The effect of Covid-19 presents many risks for ISA, the effects of which cannot be fully quantified at the time of approving the financial statements. However, the position is much less certain than at the time the last financial statements were being approved. While there are still variants of the virus emerging, its impact is much less uncertain as the vast majority of the population are now vaccinated. As a result, the directors consider the implications of the Covid-19 pandemic to be an uncertainty at the time of approving the financial statements, though to a lesser extent than in the 2020 accounts.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Principal risks and uncertainties(contd.)

Although the effects of the Covid-19 pandemic cannot be fully determined, the directors believe that the main risks associated with Covid-19 are as follows:

- a prolonged period of government recommendations and restrictions on the movement of people to contain the virus, which impact on the delivery of services by the staff of ISA and its volunteers and make it difficult to plan advance for major events like the AGM, ISAYiT! Summer Camp and National Stammering Awareness Day.
- as most of the services delivered by the ISA are either provided for free or a nominal charge, the probable economic slowdown is not likely to have a significant impact on the demand for ISA services.
- a potential increase in the demand for the services of the company may develop both during the period where restrictions are in place and when they are lifted. The ISA are currently planning for these, and in particular for a potential increased demand for its services.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Carmichael House, North Brunswick Street, Dublin 7.

Future developments

At the time of approving the financial statements, the company is still exposed to the effects of the Covid-19 pandemic which has resulted in the ISA having to re-engineer its services so they can be provided largely virtually. This will continue during the period where restrictions necessitated by the pandemic are in place. The Scheme to Support National Organisations (SSNO), which provides core funding to the ISA, allowing it to pay its four part-time staff, continues until end of June 2022. A new SSNO scheme was announced in January 2022 and the ISA made an application under the new scheme and were successful, with funding now confirmed up to June 2025.

The ISA Board agreed a new three-year strategic plan in 2022, though its full implementation will be largely dependent in the continuation of its core funding. This sets out the priorities for the ISA, which include the continued development of the employment support service, the development of more localised content for the Irish stammering community, and a new focus on the development and co-ordination of services for younger people who stammer.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Post balance sheet events

There were no material post balance sheet events.

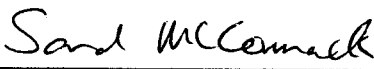
**IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)**

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

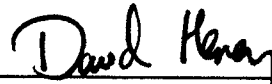
Auditors

The auditors, Duignan Carthy O'Neill Limited, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board on **6/7/2022** and signed on its behalf.



Sarah McCormack
Director



David Heney
Director

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Irish Stammering Association (the 'Company') for the year ended 31 December 2021, which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Cash Flows, the Statement of Changes in Funds and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2021 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

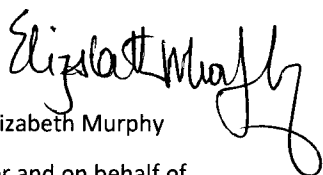
Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://www.iaasa.ie/Publications/Auditing-standards>. This description forms part of our Auditors' Report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Elizabeth Murphy

for and on behalf of

Duignan Carthy O'Neill Limited

Chartered Accountants & Registered Auditors

84 Northumberland Road

Ballsbridge

Dublin 4

Date: 6/07/2022

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 €	2020 €
Income	4	76,410	71,671
Gross income		76,410	71,671
Administrative expenses		(71,586)	(68,068)
Operating surplus		4,824	3,603
Tax on surplus		-	-
Surplus for the financial year		4,824	3,603

There were no recognised gains and losses for 2021 or 2020 other than those included in the statement of comprehensive income.

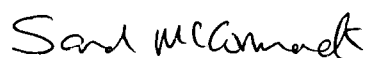
There was no other comprehensive income for 2021 (2020:€NIL).

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 €	2020 €
Fixed assets			
Tangible assets	7	897	1,133
		<u>897</u>	<u>1,133</u>
Current assets			
Debtors: amounts falling due within one year	8	216	213
Cash at bank and in hand	9	20,564	19,575
		<u>20,780</u>	<u>19,788</u>
Creditors: amounts falling due within one year	10	(7,603)	(11,671)
		<u>13,177</u>	<u>8,117</u>
Net current assets		<u>13,177</u>	<u>8,117</u>
Total assets less current liabilities		<u>14,074</u>	<u>9,250</u>
Net assets		<u>14,074</u>	<u>9,250</u>
Capital and reserves			
Reserves		14,074	9,250
Members' funds		<u>14,074</u>	<u>9,250</u>

The financial statements were approved and authorised for issue by the board:


Sarah McCormack
Director


David Heney
Director

Date: 6/7/22

The notes on pages 13 to 19 form part of these financial statements.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Income and expenditure account €	Total equity €
At 1 January 2020	5,647	5,647
Surplus for the year	3,603	3,603
At 1 January 2021	9,250	9,250
Surplus for the year	4,824	4,824
At 31 December 2021	14,074	14,074

The notes on pages 13 to 19 form part of these financial statements.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 €	2020 €
Cash flows from operating activities		
Surplus for the financial year	4,824	3,603
Adjustments for:		
Depreciation of tangible assets	236	236
(Increase) in debtors	(3)	(17)
(Decrease) in creditors	(4,068)	(2,136)
Net cash generated from operating activities	<u>989</u>	<u>1,686</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(1,120)
Net cash from investing activities	<u>-</u>	<u>(1,120)</u>
Net increase in cash and cash equivalents	<u>989</u>	<u>566</u>
Cash and cash equivalents at beginning of year	19,575	19,009
Cash and cash equivalents at the end of year	<u><u>20,564</u></u>	<u><u>19,575</u></u>
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	20,564	19,575
	<u><u>20,564</u></u>	<u><u>19,575</u></u>

The notes on pages 13 to 19 form part of these financial statements.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

These financial statements comprising the Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Funds, the Statement of Cash Flows and the related notes constitute the financial statements of Irish Stammering Association for the financial year ended 31 December 2021.

Irish Stammering Association is incorporated in the Republic of Ireland and is a company limited by guarantee. The Registered Office is located at Carmichael House, North Brunswick Street, Dublin 7. The nature of the company's operations and its principal activities are set out in the Director's Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Income

Income is recognised to the extent that it is probable that the economic benefits will flow to the Company and the income can be reliably measured. Income is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before income is recognised:

Rendering of services

Income from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of income can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Government grants

Grants are accounted under the performance model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of Comprehensive Income at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Comprehensive Income in the same period as the related expenditure.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	15%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in income statement.

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

2.7 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if

**IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. Accounting policies (continued)

2.8 Financial instruments (continued)

the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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.

2.9 Company Name

The company received approval under Section 1180(1) of the Companies Act 2014 to omit the words 'Company Limited by Guarantee' from its name.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its accounting estimates and judgements:

Going Concern

The company continued to operate during 2021, and had a surplus of €4,824. At 31 December 2021, it has net current assets of €13,177 and net assets of €14,074.

ISA has continued to operate during the current Covid-19 pandemic and has not seen a significant effect on its activities as a result of the virus, just in the manner in which they are provided. The directors have prepared budgets for the upcoming 12 months which show that the company will continue as a going concern.

The financial statements have been prepared on a going concern basis.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Income

An analysis of income by class of business is as follows:

	2021	2020
	€	€
POBAL	70,649	65,770
HSE	3,582	3,582
Saturday Fund	-	300
Donations	899	289
Membership/Subscriptions	980	680
Other	300	1,050
	76,410	71,671

All income arose in Ireland.

There is a contingent liability to repay government grants received if the grant is not used for the purpose for which it was advanced.

5. Employees

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

	2021	2020
	No.	No.
Co-ordinator - Part time	1	1
Clerical - Part time	3	3
	4	4

6. Taxation

No charge to taxation arises as the company has been granted exemption under Section 207 and 208 of the Taxes Consolidation Act, 1997.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7. Tangible fixed assets

	Fixtures and fittings €
Cost or valuation	
At 1 January 2021	1,575
At 31 December 2021	<u>1,575</u>
Depreciation	
At 1 January 2021	442
Charge for the year on owned assets	236
At 31 December 2021	<u>678</u>
Net book value	
At 31 December 2021	<u>897</u>
At 31 December 2020	<u>1,133</u>

8. Debtors

	2021 €	2020 €
Prepayments	216	213
	<u>216</u>	<u>213</u>

9. Cash and cash equivalents

	2021 €	2020 €
Cash at bank and in hand	20,564	19,575
	<u>20,564</u>	<u>19,575</u>

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Creditors: Amounts falling due within one year

	2021	2020
	€	€
Taxation and social insurance	2,943	2,751
Accruals	2,460	2,420
Deferred income	2,200	6,500
	<u>7,603</u>	<u>11,671</u>

Deferred grants at year-end represents income received in advance of the performance related tasks and expenditure being completed.

11. Company status

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1.00 towards the assets of the company in the event of liquidation.

12. Contingent liabilities

As outlined in Note 2.3, the company has received government grants for revenue purposes. Should these assets not be used for the purpose specified, the grants will become repayable in whole or in part.

13. Capital commitments

The company had no material capital commitments at the year-ended 31 December 2021.

14. Related party transactions

Directors are reimbursed for travel and other expenses incurred during the course of carrying out their duties. During the year ended 31 December 2021 the total expenses reimbursed amounted to €58 (2020: €172). No other related party transactions took place during the year.

15. Post balance sheet events

There were no material post balance sheet events.

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

16. Pobal grant

During the financial year, Irish Stammering Association (ISA) received a grant from the Department of the Environment, Community and Local Government, dispensed by Pobal, for the period from 1st July 2019 to 30th June 2022. The grant is for the Scheme to Support National Organisations (SSNO).

The total monies that will be awarded in respect of the grant are up to €196,930 of which €65,770 was in respect of the current year. The grant has been awarded and restricted to assist with staffing and core overhead costs and is not capital in nature. No capital grant was received from Pobal during the year or from any other source.

The grant was used by ISA in accordance with the signed agreement between Pobal and themselves.

ISA have obtained an up to date Tax Clearance Certificate as in compliance with the relevant Circulars, including Circular 44/2006.

	2021 €	2020 €
Balance at 1 January	4,300	5,437
Amount received in year	66,349	64,633
Expenditure in year	(70,649)	(65,770)
Balance at 31 December	-	4,300

17. Controlling party

The company is controlled by its members. It is the members responsibility to elect management to look after the affairs of the company.

18. Approval of financial statements

The board of directors approved these financial statements for issue on

6/7/2022

Section 5

Looking ahead

The Irish Stammering Association started 2022 with a strong foundation to build on our existing range of services including support groups, ISAYiT! workshops, as well as providing reliable information via our website and social media channels. Our Employment Support operated online through 2022 with strategies to support people who stammer and employers throughout the year.

In line with many other organisations, ISA continued to operate a two level planning process with prospective plans for events in real life. As with 2021, ISA entered 2022 taking into account a presumption that online events would be the most likely setting for the first few months of the year but at certain points face-to-face events might be possible. While government restrictions were eased in 2022, a majority of events were run online until International Stammering Awareness Day event in October.

In early 2022, the ISA Board and staff met to work on a new Strategic Plan. This was ahead of applying for a new cycle of SSNO funding. The Strategic Plan and refresh of Vision, Mission and Values was a welcome time to recalibrate the aims of Irish Stammering Association and look ahead to what other services the organisation could provide. Following this reflection and planning process, the SSNO application was put together by staff and board members tying together the Strategic Plan and aiming to extend ISA's services and supports which also included a new Youth Development Officer post. Following a successful funding application in June 2022, the planning and recruitment process began for the Youth Development Officer post which was taken up by Penny Farrell in October 2022 after interview process.

While Covid-19 pandemic continued to evolve, ISA plans were adapted but again did not interrupt ISA services as such. Virtual platforms were used where possible to provide supports for people who stammer as face-to-face events and meetings were generally not permitted. There were challenges to youth events which were also related to staffing capacity, hence the need for a dedicated Youth Development Officer post.

ISA was able to launch new supports in 2022 such as an online gamic club for children who stammer. ISA's new Youth Council was launched at our International Stuttering Awareness Day event in October. ISAYiT! were proud to launch issue #1 of the 'zine that had started production during the online summer camps of 2020 and 2021. ISA also launched 'Stammering; A Life Less Ordinary' a few podcast hosted by Stephen Greene and Bevin Murphy. RTÉ were present to film the ISAD event as well as interview our guest speaker Dr Shelly Jo Kraft (Wayne State University, USA) who presented on genetic research that ISA members had contributed to.

Continued demand for services was noted throughout the year and reallocation of funds for increased staffing was continued in 2022 (as in 2021). ISA's online platform continues to be a reliable source of information to those who stammer. ISA's social media has become more coordinated as a result of preparatory work and planning completed in 2021. Creative thinking and openness to new ideas continues to reflect ISA's staff and volunteers with some new projects launched in 2022 and others planned for 2023 and 2024.

We would encourage anyone affected by stammering to get in touch with us in the ISA by phone or email, through social media, or by becoming a member, attending our events and availing of our services. We look forward to continuing in line with our vision for the Irish Stammering Association to work towards a respect and acceptance of stammering in Irish society.

