Annual Report 2019









Irish Stammering Association
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Section 1

About the 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 49,000 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

2019 was an exciting year for the ISA. It began on a positive note with the announcement of a new Scheme to Support National Organisation (SSNO) funding programme. The SSNO funding has been very important for the ISA; without it, the ISA could not exist in its current form and we could not offer the range of services that we currently do. The previous SSNO funding, which covered July 2016 to June 2019, allowed the ISA to employ three part-time members of staff who are essential to facilitating day-to-day operations. We are very grateful to the Department of Community and Rural Development who fund the scheme and to Pobal who administer it.

The ISA successfully applied for a new cycle of funding through SSNO, which provides financial backing until June 2022. With an ambition to expand resources for people who stammer, we applied for funding for an additional part-time member of staff, an Employment Support Officer, and this was granted. This role will provide support and guidance to people who stammer in both securing employment and to help those already in employment to develop their careers. It will also allow us to engage with employers to both promote the employment of people who stammer and provide information and guidance to employers who want to know more about stammering. Following a recruitment process, Georgina Dunlevy was appointed in December 2019. You will be hearing a lot more about Georgina's work and how ISA has been delivering Employment Support services in next year's Annual Report.

2019 also marked the tenth anniversary of ISAYiT!, the ISA children's drama group. I would like to thank the many people who have been involved in ISAYiT! over the years, helping to deliver the success it has achieved, but specifically Dr Jonathon Linklater, Veronica Lynch, Bevin Murphy, Aisling Keogh, and all the facilitators from the Gaiety School of Acting. ISAYiT! began in 2009 with the aim to provide a safe place for young people who stammer to meet other youngsters like themselves, have some fun and to speak in their own voice without judgement. After ten years of workshops, summer camps and day trips supporting young people and their families, a celebration was in order. The anniversary was marked by a gala night in November at the Black Box Theatre. I think everyone in the audience was impressed by the confidence of the performers, but also by the inclusiveness of the group and how they looked after each other. It also looked like a lot of fun; I wish ISAYiT! had been around when I was a child!

I would like to thank the members of the ISA Board who put in a large amount of unpaid work during the year and help provide many of the ISA services. I would also like to thank the staff and volunteers who help provide ISA services including the facilitation of Support Groups, Walk and Talk social events, and the ISAYiT! monthly workshops and summer camp.

During the year, three ISA members engaged in fundraising activities for the organisation. The SSNO funding does not cover the cost of running ISA events, so

we are very appreciative of any support we can get to finance these. Another ISA supporter has provided regular donations from the U.S.A. for which I would like to extend our thanks. We are also grateful to the Hospital Saturday Fund who provided the ISA with a grant which covered much of the cost of running National Stammering Awareness Day and the ISA Open Day in 2019. The remaining half of the grant has been set aside to cover the cost of these events in 2020.

At the start of 2020, the main challenge facing the ISA was to get our new Employment Support service up and running. However, things started to change dramatically in March with Covid-19. You will be able to read more about this in next year's Annual Report.

Financial Director's Statement

The ISA's income for 2019 was €50,704, and expenditure was €57,192. This left a deficit for the financial year of €6,488, partly due to balancing procedures at the expiration of the previous funding scheme. ISA is funded via the SSNO programme, funded by the Department of Community and Rural Development and administered by POBAL; the HSE; the Hospital Saturday Fund; plus membership subscriptions, donations, and fundraisers such as the Women's Mini Marathon and Dublin Marathon.

The ISA is fully funded for salaries via the SSNO scheme to June 2022, including a new part-time post of Employment Support Officer. The range of services provided by the ISA would not be possible without the assistance of volunteers and other supports. We wish to thank our funders, our service providers, and all those who provided goods and services for free or at reduced cost.



Charlie Hughes with children from ISAYIT!.



Joe Murphy with boardmember Aisling Keogh at Joe's leaving party in November.

Section 2

Structure, Governance & Management

The Irish Stammering Association is a Company Limited by Guarantee and not having a share capital.

The directors during 2019 were:

David Heney - Chairperson;

lan Hickey (resigned March 2019);

Nora Trench Bowles - Vice Chairperson;

Callum Wells;

Sarah McCormack – Finance Director;

Deirdre McCabe – Company Secretary;

Dr Triona Lanigan.

Board meetings in 2019 and attendance by directors

	02/02/2019	06/04/2009	03/06/2019 *	08/06/2019	14/09/2019	23/11/2019
David Heney	X	Χ	X	Χ	Χ	X
lan Hickey (resigned 12/3/2019)						
Triona Lanigan	X	X	X	X		X
Deirdre McCabe	X	Χ	X	Χ	Χ	Χ
Sarah McCormack	X		X	X	X	
Nora Trench Bowles	X	Χ			Χ	
Callum Wells	X	Χ	X	Χ	Χ	Χ

^{*} This was a short video conference meeting to approve the 2018 audited accounts

An 'X' indicates attendance at the Board meeting.

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.

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 a number of policies covering matters such as child protection, finance, fundraising and data protection. These policies are periodically reviewed by schedule and updated as necessary. The Company Secretary is currently investigating what the ISA may need to do to comply with the Charities Governance Code as issued under the Charities Act 2009.

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. During 2019, three ISA members engaged in fundraising activities to help fund these services.

ISA had four part-time members of staff in 2019:

Dr Jonathon Linklater – Development Manager;

Aisling Keogh – Research Officer;

Kate Reilly – Administration Officer;

Georgina Dunlevy – Employment Support Officer (started December 2019)

Section 3

Review of Year

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

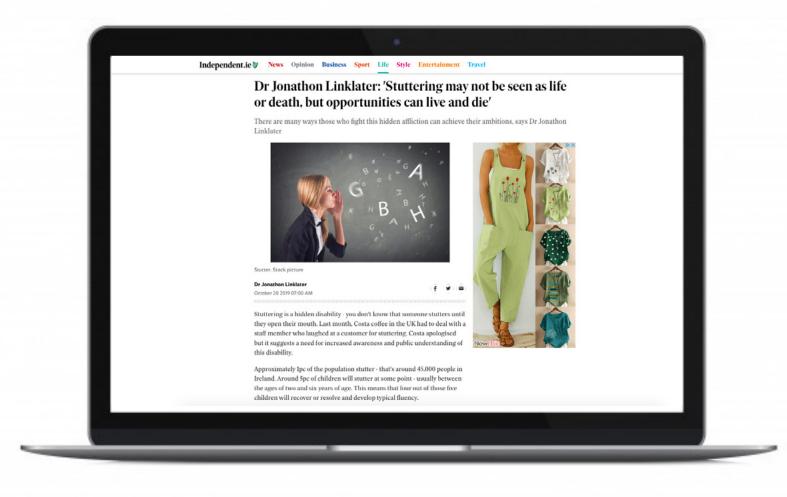
- building and developing the stammering community
- being the trusted source of reliable information;
- raising awareness and influencing policy.

Working from the objectives in the 2018 to 2020 Strategic Plan, this review highlights many of the ISA activities and events that took place during 2019 with the aim of supporting people who stammer in Ireland. Parents, partners, friends and family 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 were active in 2019 and we experimented with new ways to reach people and provide positive and reliable information around stammering. A new ISA campaign was run early in 2019 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. Targeted social media campaigns were also used which led to more ISA Facebook and Twitter followers and new attendees at our events around the country. We found social media a helpful tool for raising awareness and building and developing the community connected by stammering.

Existing platforms continued to be used such as phone support and the ISA newsletter. The ISA produced two newsletters in 2019 publicising upcoming events and including a range of features related to stammering. Articles included "Wins and Losses" by world champion kickboxer Sam McDonald and another by firefighter Peter Bradley reflecting on finding his voice. Practical tips for parents of children who stammer were also included as a resource. The newsletter featured a Q&A with Áine and Conor from ISAYiT! about their appearance on RTÉ's news2day show. Comedian Nina G's book "Stutterer Interrupted — The Comedian Who Almost Didn't Happen" was reviewed from different angles by a speech and language therapist and also by a person who stammers. Newsletters are posted to members around the country and beyond to maintain a physical presence and give something to those who support the ISA through their membership. As an organisation, we are conscious of a digital divide and appreciate that not all of our members have easy access to the internet.

Media outreach is important to the ISA as we aim to raise public awareness and portray people who stammer in a positive light; many negative perceptions continue to be associated with people who stammer. ISA staff and members contributed to several media pieces in the year. ISA's Development Manager, Dr Jonathon



Linklater, was invited to write an opinion piece in the Sunday Independent newspaper ahead of International Stammering Awareness Day 2019. Radio interviews also took place around our Open Day, National Stammering Awareness Day and the ISAYiT! gala night. These pieces contribute to our mission to provide a nationally recognised voice for people affected by stammering.

In line with the ISA's objective to encourage and facilitate the development of support groups throughout Ireland, the Women's Phone Support Group was relaunched in Autumn 2019. Run by women who stammer for women who stammer, a kick-off coffee and cake social event gave an opportunity for participants to meet in person and get to know each other before joining the regular calls. Convening by phone conference call is free for participants and allows women from all corners of the country to come together.

This group complements our Dublin, Galway and Waterford support groups which also meet regularly. These groups offer people who stammer a place to come together in person to discuss issues relating to their stammer and strategies to manage its impact.

In line with the ISA's objective to raise public awareness about stammering, the ISA held its 2019 Open Day in June. This marked the first time that the event was held in Wexford. There was a range of speakers on the day including Dr Fiona Ryan, Clinical Specialist Speech and Language Therapist based in Co. Wexford, and Vice-Chairperson Nora Trench Bowles on advocating for more speech and language therapy services for people who stammer. An ISAYiT! drama workshop was run which was well attended by local young people who stammer. The ISA AGM was held during the day. As ever, there was an open invitation to the ISA Open Day, with many first-time attendees at an ISA event. Some had heard Chairperson David Heney on South East Radio or seen the notice in The Wexford People or targeted social media posts promoting the event. Some of the attendees shared feedback on the afternoon:

"The Open Day was very informative and gave a great insight into the brilliant work that the organisation is doing for the stammering community. Well done."

"I found the atmosphere of the day very nice and thought the pace of the presentations was great."

"I found the speakers (especially Nora) and the ISAYiT! performance very inspirational and emotional. Glad to be here."

In October, the ISA hosted National Stammering Awareness Day (NSAD). The theme of the day, "Growth through speaking" linked in with the theme of International Stuttering Awareness Day. In Dublin, presentations took place across the day from people who stammer and professionals with connections to the field including speech and language therapy, music therapy and cultural representation relating to dysfluency. As well as speakers from Ireland, NSAD has consistently showcased



Chairperson David Heney speaking at the ISA Open Day and AGM in Wexford.



Boardmember Veronica Murphy presenting at the ISA Open Day and AGM in Wexford.

international speakers, such as comedian Nina G who gave her talk via video link live from an airport in the U.S.A.!

ISAYiT!, the ISA children's drama group, ran a series of monthly workshops throughout the year, at the Open Day, NSAD and also a week-long summer camp. Gaiety School of Acting tutor, Charlie Hughes, expertly facilitated the group, building towards a gala night to celebrate 10 years of ISAYiT!. This took place in November in the Black Box Theatre at the Gaiety School of Acting, showcasing the work of the group. A specially-invited audience enjoyed an evening of performances of creative pieces, improvisations and poems by the group of impressive young people, all filmed as part of a forthcoming documentary.

Some of the participants and parents shared feedback and reflections on ISAYiT!:

"I really enjoyed it and will definitely do it next year."

"The camp was fantastic. The only thing I would look for is more camp!"

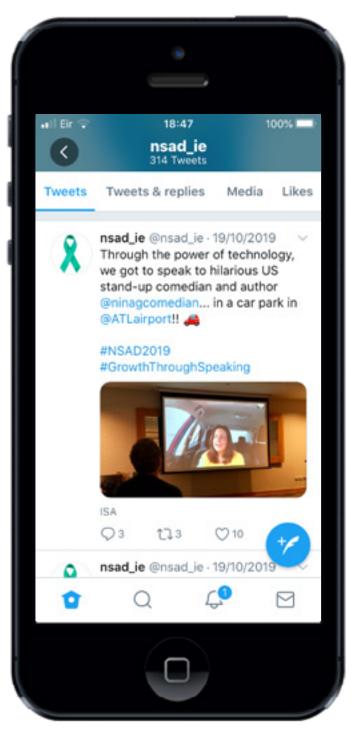
"I would like the camp to be longer (all-day long) and even two weeks [...] It's great to finally find 'my people'."

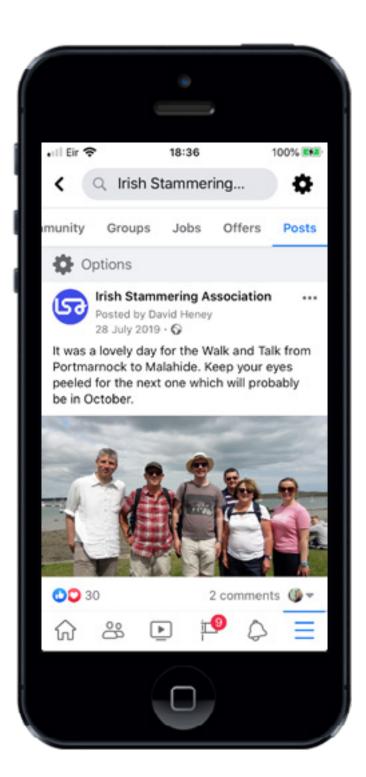
ISA Parent Support Groups took place on several occasions linking into ISAYiT! events. These give parents an opportunity to talk about stammering and share strategies and advice with others as well as gain support. Our Parent Support Groups are facilitated by parents of children who stammer in conjunction with speech and language therapists.

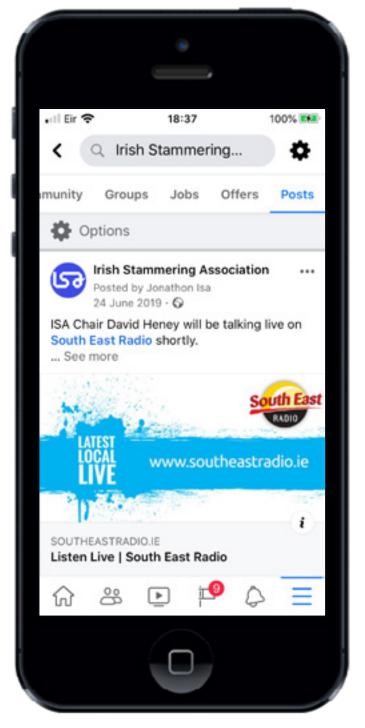
As part of developing the ISA's new Employment Support service, and in line with our objective to collaborate with different stakeholders in the stammering community in Ireland, a pilot workshop was held in partnership with SECAD Partnership in Midleton, Co. Cork in June. The ISA worked alongside specialist staff in SECAD to deliver information around employment and stammering. From this workshop, we were able to plan how the Employment Support service may work once established and how links with regional areas could be used to support people who stammer.

ISA members gave information and outreach talks to their colleagues in the Irish Universities Association and the Office of Public Works (OPW) to raise awareness about stammering. The latter was linked to our best-attended Walk and Talk event to date which took place at the OPW's Kilmainham Gaol in November. Our guide was an ISA member, a person who stammers, who gave a specially-designed tour which included insights related to stammering and his work as a tour guide from this perspective. Other Walk and Talk events took place earlier in the year in Dun Laoghaire (February), Bull Island (June) and Portmarnock (July). These events provide a social, less formal setting for people who stammer to meet others.









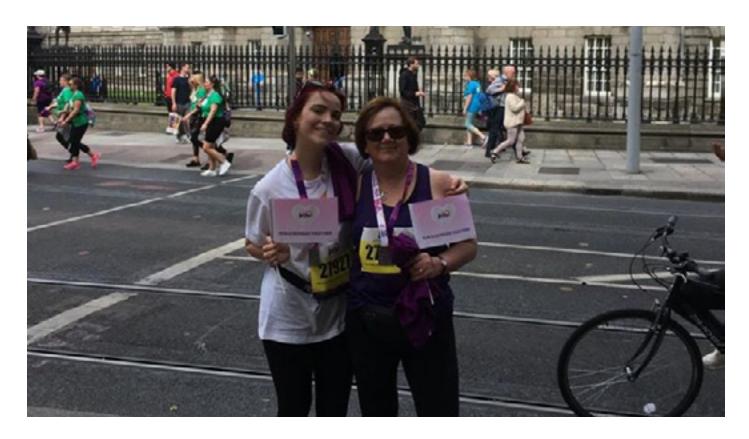
ISA benefitted from the fundraising of several dedicated members in 2019 with Veronica Lynch and Bevin Murphy taking part in June's Women's Mini Marathon and Andy Myler taking part in October's Dublin Marathon with funds going to support ISAYiT!. In addition, a number of private individual donations were made throughout the year which helped to support the running of ISA events.

The ISA hosted a Christmas Social in December, rounding off the events for the year and proving an opportunity for old and new members of ISA to reflect back on the year of events, exciting developments and new connections made.

Challenges

The ISA entered into the Scheme to Support National Organisations (SSNO) funding application procedure at the start of the year. Staff and Board members contributed to the application which was submitted in January for the 2019-2022 funding cycle. 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. The Board had to spend some time in the first part of 2019 considering how they would deal with the implications of not receiving funding. This uncertainty also made it difficult to plan events for the year as it was difficult to commit resources we did not know would exist later in the year.

The ISA was successful with its application for the SSNO 2019-2022 funding cycle. As well as maintaining existing staffing levels, the application also incorporated a new part-time role of Employment Support Officer. There was a challenge carrying out a rigorous recruitment process for the position, to ensure we employed the best candidate, as well as starting to convert the aims of the role into actions and events. Following an interview process, Georgina Dunlevy was appointed in December 2019 and plans were made for launching the service and engaging with members and different organisations and stakeholders. We look forward to working with Georgina in 2020 and beyond.



ISA sponsored Bevin and Veronica Murphy at the Women's Mini Marathon.



A trip to Kilmainham Gaol as part of ISA's Walk & Talk series.

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 2019

84 Northumberland Road Ballsbridge

Dublin 4

Duignan Carthy O'Neill Limited

Chartered Accountants

Registered Auditors

COMPANY INFORMATION

Directors David Heney

Ian Hickey (resigned 12 March 2019)

Triona Lanigan Sarah McCormack Deirdre McCabe Nora Trench Bowles Callum Wells

Company secretary Deirdre McCabe

Registered number 520438

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

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DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

The directors present their annual report and the audited financial statements for the year ended 31 December 2019.

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 profit or loss 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 profit or loss 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.

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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). At the beginning of the year, ISA were funded up until the end of June under the existing SSNO scheme in place at that time. Subsequently, the ISA application for the 2019 to 2022 scheme was successful and it continues to be in receipt of core funding. 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. Following a competition, the post was filled in December 2019. The new officer will help extend the ISA services into the realm of employment, both helping people who stammer to enter employment, and those within employment to progress within their careers.

As the new post was funded from 1st July 2019, the grant covering the salary costs from 1st July 2019 to 30th November 2019 has been recorded as deferred income. The corresponding hours will be worked as additional hours in 2020 as the officer establishes the new service within the ISA.

As a precursor event, a workshop was held for people who stammer in Midleton, Co. Cork. With the new Employment Support Officer now in place, there will be many more such events and related services set up in 2020.

There were four Walk and Talks held during the year, including a guided tour of Kilmainham Gaol. The event is now firmly established into the ISA schedule. The support groups continue to operate around the country and the Christmas Social marked the end of a successful year, allowing ISA members to meet in an informal setting.

The ISA received funding of €3,000 from the Hospital Saturday Fund in 2019. Half of this was used to fund ISA events in 2019, including the National Stammering Awareness Day Conference. The other half will be used to run similar events in 2020.

For the third year in a row, the ISA held its second conference event outside Dublin. In 2019, it was held in Wexford. Despite the fact that there was no support group established in the town, there was a healthy turnout, with a parallel drama workshop running for children from the locality.

National Stammering Awareness Day was held in October with a wide variety of speakers and presentations; it was the third year the ISA organised the event on its own, and it is now firmly established as annual ISA event.

2019 proved another very successful year for the ISAYiT drama group for children with continued high attendances at its monthly events. 2019 also marked the 10th anniversary of ISAYiT and to mark it, a gala event was held in the Gaiety School of Acting. The annual summer school also ran for a week in July and again was very popular.

A number of people were sponsored to run the Dublin Marathon and Mini Marathon to raise funds for the ISA and ISAYiT activities specifically. This amounted to a total of €1,825. Of this total, €1,500 has been recorded as deferred income to fund ISAYiT activities in 2020.

Results and dividends

The loss for the year, after taxation, amounted to €6,488 (2018 -loss €3,349).

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

Directors

The directors who served during the year were:

David Heney Ian Hickey (resigned 12 March 2019) Triona Lanigan Sarah McCormack Deirdre McCabe Nora Trench Bowles Callum Wells

Principal risks and uncertainties

In the first half of 2020, the outbreak of Covid-19 spread throughout Asia, Europe and Worldwide. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. 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. As a result, the directors consider the implications of the Covid-19 pandemic to be a significant uncertainty at the time of approving the financial statements.

Although the effects 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 .

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

The directors are not expecting to make any significant changes in the nature of the business in the near future. At the time of approving the financial statements, the company is 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 electronically, primarily through video conferencing. There has been a small, but immaterial cost to moving to this new platform. This will continue during the period where restrictions necessitated by the pandemic are in place. The Scheme to Support National Organisations (SSNO), which provides the majority of the funding to the ISA, continues until end of June 2022 and there have been no indications that this will be affected in any way by the pandemic. While the current uncertainty makes it difficult for the ISA to plan major events like the AGM and National Stammering Awareness Day, the Board is reviewing the situation on a regular basis

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily.

On Thursday 19th March the Carmichael Centre, where the ISA keeps it office, was closed in response to the pandemic. Since that time, ISA staff have been working from home, and plans began to move all ISA events from April onwards onto a virtual platform rather than a physical location. Whilst this has resulted in the company remaining operational during the period, there has only been a very slight increase in operational costs as a result of Covid-19 as the ability and infrastructure for ISA staff to work remotely was already in place. The directors are confident that the company will be fully operational once the period of restriction is lifted and events can be moved back into physical locations.

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 4 April 2020 and signed on its behalf.

Sarah McCormack Director David Heney Director

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF IRISH STAMMERING ASSOCIATION

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 2019, 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 2019 and of its loss 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

We have nothing to report in respect of the following matters in relation to which ISA (Ireland) 570 requires us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In connection with our audit of the financial statements, 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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF IRISH STAMMERING ASSOCIATION (CONTINUED)

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 for the financial statements

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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF IRISH STAMMERING ASSOCIATION (CONTINUED)

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/ISA-700-(Ireland). 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

4 April 2020

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	2019 €	2018 €
Income	4	50,704	46,290
Gross income	_	50,704	46,290
Administrative expenses		(57,192)	(49,639)
Operating deficit	_	(6,488)	(3,349)
Tax on deficit		-	-
Deficit for the financial year	=	(6,488)	(3,349)

There were no recognised gains and losses for 2019 or 2018 other than those included in the statement of comprehensive income.

There was no other comprehensive income for 2019 (2018:€NIL).

BALANCE SHEET AS AT 31 DECEMBER 2019

	Note		2019 €		2018 €
Fixed assets					
Tangible assets	7		250		318
		_	250		318
Current assets					
Debtors: amounts falling due within one year	8	196		177	
Cash at bank and in hand	9	19,009		16,052	
	_	19,205	-	16,229	
Creditors: amounts falling due within one year	10	(13,808)		(4,412)	
Net current assets	_		5,397		11,817
Total assets less current liabilities		_	5,647		12,135
Net assets		_	5,647		12,135
Capital and reserves		_			
Reserves			5,647		12,135
Members funds		_	5,647		12,135

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

Sarah McCormack David Heney Director Director

Date: 4 April 2020

The notes on pages 12 to 18 form part of these financial statements.

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 31 DECEMBER 2019

	Income and expenditure	
	account	Total equity
	€	€
At 1 January 2018	15,484	15,484
Comprehensive income for the year		
Deficit for the year	(3,349)	(3,349)
Total comprehensive income for the year	(3,349)	(3,349)
At 1 January 2019	12,135	12,135
Comprehensive income for the year		
Deficit for the year	(6,488)	(6,488)
Total comprehensive income for the year	(6,488)	(6,488)
At 31 December 2019	5,647	5,647

The notes on pages 12 to 18 form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2019

€€Cash flows from operating activitiesLoss for the financial year(6,488)(3,349)Adjustments for:Depreciation of tangible assets6868(Increase) in debtors(19)(8)Increase in creditors9,396171Net cash generated from operating activities2,957(3,118)Net increase/(decrease) in cash and cash equivalents2,957(3,118)Cash and cash equivalents at beginning of year16,05219,170Cash and cash equivalents at the end of year19,00916,052Cash and cash equivalents at the end of year comprise:19,00916,052Cash at bank and in hand19,00916,052		2019	2018
Adjustments for: Depreciation of tangible assets (Increase) in debtors (Increase in creditors Increase in cre	Cash flows from operating activities	ŧ	ŧ
Depreciation of tangible assets (Increase) in debtors (Increase in creditors Increase in	Loss for the financial year	(6,488)	(3,349)
(Increase) in debtors (Increase in creditors	Adjustments for:		
Increase in creditors Net cash generated from operating activities 2,957 (3,118) Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at beginning of year 16,052 19,170 Cash and cash equivalents at the end of year Cash and cash equivalents at the end of year comprise: Cash at bank and in hand 19,009 16,052	Depreciation of tangible assets	68	68
Net cash generated from operating activities 2,957 (3,118) Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at beginning of year 16,052 19,170 Cash and cash equivalents at the end of year Cash and cash equivalents at the end of year comprise: Cash at bank and in hand 19,009 16,052	(Increase) in debtors	(19)	(8)
Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at beginning of year Cash and cash equivalents at the end of year Cash and cash equivalents at the end of year comprise: Cash at bank and in hand 2,957 (3,118) 16,052 19,170 16,052	Increase in creditors	9,396	171
Cash and cash equivalents at beginning of year 19,170 Cash and cash equivalents at the end of year 19,009 16,052 Cash and cash equivalents at the end of year comprise: Cash at bank and in hand 19,009 16,052	Net cash generated from operating activities	2,957	(3,118)
Cash and cash equivalents at beginning of year 19,170 Cash and cash equivalents at the end of year 19,009 16,052 Cash and cash equivalents at the end of year comprise: Cash at bank and in hand 19,009 16,052	Net increase/(decrease) in cash and cash equivalents		(3 118)
Cash and cash equivalents at the end of year 19,009 16,052 Cash and cash equivalents at the end of year comprise: Cash at bank and in hand 19,009 16,052			
Cash and cash equivalents at the end of year comprise: Cash at bank and in hand 19,009 16,052	Cash and cash equivalents at beginning of year	16,052	19,170
Cash at bank and in hand 19,009 16,052	Cash and cash equivalents at the end of year	19,009	16,052
	Cash and cash equivalents at the end of year comprise:		
19,009 16,052	Cash at bank and in hand	19,009	16,052
		19,009	16,052

The notes on pages 12 to 18 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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%

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 the Statement of Comprehensive Income.

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 the

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

2. Accounting policies (continued)

2.8 Financial instruments (continued)

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 word '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 trade during 2019, and incurred a deficit of €6,488. At 31 December 2019, it has net current assets of €5,397 and net assets of €5,647.

During the first quarter of 2020, The Covid-19 pandemic has spread initially from Asia to Europe and subsequently worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on "non-essential" businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

ISA has continued to operate during this period 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

4. Income

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

	2019	2018
	€	€
POBAL	41,795	39,877
HSE	3,582	3,582
Saturday Fund	1,500	-
Donations	317	261
Membership/Subscriptions	640	1,120
Other	2,870	1,450
	50,704	46,290

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:

	2019 No.	2018 No.
Co-ordinator - Part time	1	1
Clerical - Part time	2	2
	3	

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

7. Tangible fixed assets

Fixtures and fittings €	F		
		Cost or valuation	
455		At 1 January 2019	
455		At 31 December 2019	
	_	Depreciation	
137		At 1 January 2019	
68		Charge for the year on owned assets	
205		At 31 December 2019	
		Net book value	
250		At 31 December 2019	
318		At 31 December 2018	
		Debtors	8.
2018 €	2019 €		
177	196	Prepayments	
177	196		
	 =		
		Cash and cash equivalents	9.
2018 €	2019 €		
16,052	19,009	Cash at bank and in hand	
16,052	19,009		

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

10. Creditors: Amounts falling due within one year

	2019	2018
	€	€
Taxation and social insurance	1,486	1,347
Accruals	3,885	3,065
Deferred income	8,437	-
	13,808	4,412

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 2019.

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 2019 the total expenses reimbursed amounted to €737 (2018: €1,811). No other related party transactions took place during the year.

15. Post balance sheet events

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. While this has created additional challenges for ISA, at the time of approving the financial statements, the directors consider that the balance sheet has not been impacted on events since the year end and as a result no adjustment has been made to the financial statements for the year ended 31 December 2019.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 €32,366 was in respect of the current year. €14,865 also awarded under under previous scheme which expired on 30 June 2019. 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.

	2019	2018
	€	€
Balance at 1 January	7,668	4,046
Amount received in year	47,231	39,877
Expenditure in year	(49,463)	(36,255)
Balance at 31 December	5,436	7,668

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 4 April 2020

Section 5

Looking Ahead

The Irish Stammering Association started 2020 with a strong foundation to continue our existing range of services such as support groups, ISAYiT! workshops, social events as well as information and awareness events. Our new Employment Support service was launched in January 2020 with ambitious plans to support people who stammer and employers throughout the year.

The onset of Covid-19 interrupted the flow of these plans but did not interrupt ISA services as such. With creative thinking and openness to new ideas, ISA services have been able to move to virtual platforms. One of our support groups is now meeting fortnightly by video conference call and has new members who would not have accessed our services previously. The Employment Support service has been able to support those who found themselves unexpectedly out of work due to the crisis. We have even arranged a virtual Walk and Talk to Venice, from the comfort of people's homes! At time of going to press, we have just relaunched our ISA website and are operating on different contingencies by looking at a mix of virtual and physical activities and events to extend the reach of the organisation.

Like for many others, a certain level of replanning and adjusting is taking place for ISA, our members and the wider community connected by stammering. It remains clear that stammering is a communication difficulty that can be both supported by online resources as well as hindered by online challenges and barriers. Current plans for ISA support groups, ISAYiT! workshops and the new Employment Support service are all looking at ways to share information and reduce the negative impact that stammering can have and giving people who stammer a strong platform to communicate from.

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.





