Registered number: 520438

IRISH STAMMERING ASSOCIATION

(A Company Limited by Guarantee)

**DIRECTORS' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Harmony Court

Harmony Row

Dublin 2

Strata Audit

Statutory Audit Firm

IRISH STAMMERING ASSOCIATION

(A Company Limited by Guarantee)

COMPANY INFORMATION

Directors	Stephen Greene David Heney Veronica Lynch Vincent Allen Nora Trench Bowles Niall Walsh
Company secretary	Veronica Lynch
Registered number	520438
Charities Regulator number	20032647
Revenue number	CHY 11694
Registered office	Carmichael House North Brunswick Street Dublin 7
Independent auditors	Strata Audit Statutory Audit Firm 3 Harmony Court Harmony Row Dublin 2
Bankers	AIB Crumlin Cross West Dublin 12

IRISH STAMMERING ASSOCIATION
(A Company Limited by Guarantee)

CONTENTS

IRISH STAMMERING ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The directors present their annual report and the audited financial statements for the year ended 31 December 2025.

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.

Principal activities

The principal activity of the company is to be the nationally recognised organisation committed to building, developing and supporting the stammering community, raising awareness of stammering and being the trusted source of accurate, trusted and reliable information in Ireland.

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

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). The ISA made a successful application for the SSNO 2022 to 2025 scheme. The current SSNO scheme has been extended twice and is now due to expire at the end of June 2026. A new SSNO scheme was announced in October 2025, which is due to commence in July 2026. The ISA have submitted an application for the new scheme; it is expected that the results will be announced in May or June 2026.

The Youth Development Officer was a new post created with funding from the current SSNO scheme, and 2025 was its third full year in operation. Along with successful Minecraft Club, a new Roblox Club was set up for older teenagers. The Kids Club catered for a younger demographic, providing a relaxed and friendly space to meet other children who stammer, play games and have fun. As well as the on-line events, there was an in-person trip to the Minecraft movie and a further group trip to a bowling alley.

The Employment Support Service, which was first provided for in the previous funding cycle, is now firmly established as a core part of ISA services. The Employment Support Service has expanded its remit over the years. As well as helping people who stammer from securing employment. It also helps people who stammer progress in their careers, including going forward for promotion. It runs regular CV clinics and interview preparation courses. It appears that many jobs will now adopt a hybrid model post pandemic, with virtual meetings and more communication over the phone. Both can prove challenging to a person who stammers. The Employment Support Service continues to support the stammering community in dealing with these challenges, both through one-on-one support and through specific focused events, with the provision of tailored advice. Following on previous years, a six-part Presentation Skills course was also run in 2025, providing customised support for members of the stammering community.

The ISA continued to offer its services using a hybrid model, mixing physical and virtual events. The support groups operate mainly online which suits many of the participants who come from all around the country and whom may not be able to travel to a physical location. Along with the Adult Support Group, there is the Parents’ Group to support the parents who have children who stammer. The virtual meetings for the Support Groups were complemented by in-person meetings for both groups which were held at the International Stammering Awareness Daty seminar in the Hilton Hotel, Kilmainham. 2025 also saw the start of a new service, the Sunday social, where adults who stammer meet up for coffee and socialise amongst each other. The event spans two hours and people can either drop in for part of it or attend for the entire duration. It is less formal than the Support Groups and gives a chance to meet up in person with people who you may only know from online events.

The Walk and Talk events, led by former Board member Callum Wells, continue to be very successful. While Callum Wells stepped down from the Board in September 2024, he continues to lead the Walk and Talks. The Walks continue to exhibit an uncanny ability to attract good weather, even if the morning beforehand has not been particularly nice. There were four Walk and Talks in 2025. The Walk and Talk events allow people who stammer, along with their families, to meet other people from the stammering community in a relaxed environment. It is often the first time a person connects with the stammering community. They are a chance to meet other people who stammer in a physical context, while also offering an opportunity for new people to learn about the Irish Stammering Association and its services.

ISAYiT!, the ISA drama group for children who stammer, held another week-long summer camp in 2025. Like the summer camp in 2024, it was an entirely in-person event. While the hybrid model works well for many ISA activities, ISAYiT has proved the exception, and there was a chance for the participants to spend a week undertaking fun activities with their peers, and to learn from the youth mentors, young adults who helped run the camp with the ISA staff. In total, there were thirteen participants along with five youth mentors, all of which had previously attended an ISAYiT! camp. The summer camp was preceded by an ISAYiT! drama workshop earlier in the year.

Following on from its success in 2024, There was also another ISAYiT! Transition to Secondary group for 6th class students who stammer, delivered over several sessions. For older children, a session on stammering and oral exams was held. Another ISAYiT event was an online book club to tie in with World Book Day, where the participating children had the chance to discuss their favourite books and stories..

Business review (contd.)

International Stammering Awareness Day (ISAD) was again marked by a week of events in October. The keynote event was a conference in the Hilton Hotel Kilmainham which included a parallel event for the ISA Young Drama Group, ISAYiT!, facilitated by Charlie Hughes. Again, the ISAYiT! Group put on a performance to close the day. Other events during the week included a Walk and Talk, an advice clinic and a Roblox session. There were special Kids Club and Adult Support groups sessions to tie in with the week, along with a Speaker Series event. Physical copies of a range of free school resources were made available on the day. Launched back in August, these were made up of several information sheets to help children who stammer to explain stammering to their teachers and advise them how they can support them in school. These resources are also available online for people who didn't make it on the day.

The Speaker Series group ran three times in 2025. The Speaker Series, now running for a couple of years, is a special series of curated talks, with speakers from the international stuttering community. In 2025, there were presentations from Cameron Raynes, PhD on the Power Threat Meaning Framework, Dr Eric Jackson on the Variability of Stuttering, and James McCormack and Mary O'Dwyer on Stammer Affirming Therapy. The Speaker Series presentations are recorded and then made available through the ISA You Tube channel for those not able to make the live events. .

Another event was a series of Body Percussion workshops. There were three workshops held, catering for different age groups. Those who participated found them lots of fun. While not specifically related to stammering, it allowed the different age groups to participate in a safe environment with their peers from the stammering community.

In 2025 the ISA made a submission to the National Council for Curriculum and Assessment (NCCA) in respect of proposed changes to the English curriculum, specifically the introduction of an oral exam. The ISA asked that appropriate accommodations would be made for people who stammered. The ISA argued that the definitions of fluency and coherence should be (re)defined so as not to discriminate against a person with a communication disability. These concerns were acknowledged and reflected in the final report issued by the NCCA.

Previously, the ISA had worked with the State Examination Commission to provide clearer guidance on accommodations under the Reasonable Accommodations at the 2025 Certificate Examinations. The revised guidance corrected ambiguity about whether accommodations for oral exams might only apply to candidates with both speech and hearing impairments. The updated guidelines clarified that students who stammer can access accommodations for the oral exams. These guidelines remain in place for students taking exams in 2026, and the ISA created a free template letter for students to share information about their stammer with the examiner.

In 2025, the ISA also introduced a new service, 'Ask a Speech and Language Therapist (SLT) Advice Clinic'. This service was provided by the three ISA staff who also happen to be qualified speech and language therapists. Each session lasted fifteen minutes and was provided free of charge. Participants could ask a question or seek advice about themself, their child, a family member, a student or an employee.

Finally, at the end of the year, the ISA provided some new resources on Stammering at Christmas and during the holidays. These were for people who stammered and their families to share with relatives and visitors. Christmas time can be challenging time for a person who stammers, with an increase in social occasions and events, and many situations outside their comfort zone.

The ISA continued to see a high demand for its services throughout the year. The Employment Support and Youth Development services are now well established, and both continued to extend the scope of their services during the year. Both are helping in the provision of a widening range of services to an increasing range of demographic groups and helping to build synergies between the ISA services.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Results and dividends

The surplus for the year, after taxation, amounted to €988 *(2024 -deficit€1,095)*.

Directors

The directors who served during the year were:

Stephen Greene
David Heney
Veronica Lynch
Vincent Allen
Nora Trench Bowles
Niall Walsh

.

Principal risks and uncertainties

The Directors consider that the following are the principal risk factors that could materially and adversely affect the Company's future operating results or financial position:
- Changes in laws and regulations affecting the operating activities of the company.
- Loss of funding from grant providers.

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 ISA Board agreed a new three-year strategic plan in 2022. 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. A new set of Youth Development resources has now been funded under the new SSNO scheme, with a new staff resource now in situ.

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.

Auditors

The auditors, Strata Audit, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board on and signed on its behalf.

______________________________	______________________________
Director	**Director**

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH STAMMERING ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025, 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 set out in note 2. 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' issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2025 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 for Auditors (Ireland) 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 the date 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH STAMMERING ASSOCIATION (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH STAMMERING ASSOCIATION (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

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 in accordance with the applicable financial reporting framework that 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 have no realistic alternative but to do so.

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: http://www.iaasa.ie. 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
Strata Audit

Statutory Audit Firm

3 Harmony Court
Harmony Row
Dublin 2
Date:

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 €	2024 €
Income	4	**106,824**	*100,133*
Gross income		**106,824**	*100,133*
Administrative expenses		**(105,836)**	*(101,228)*
Operating surplus/(deficit)		**988**	*(1,095)*
Surplus/(deficit) for the financial year		**988**	*(1,095)*

There were no recognised gains and losses for 2025 or 2024 other than those included in the statement of comprehensive income.

There was no other comprehensive income for 2025 (2024:€NIL).

The notes on pages 13 to 18 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 €		*2024 €*
Fixed assets					
Tangible assets	7		**111**		*279*
			111		*279*
Current assets					
Debtors: amounts falling due within one year	8	**203**		*203*	
Cash at bank and in hand		**20,284**		*15,837*	
		20,487		*16,040*	
Creditors: amounts falling due within one year	9	**(9,443)**		*(6,152)*	
Net current assets			**11,044**		*9,888*
Total assets less current liabilities			**11,155**		*10,167*
Net assets			**11,155**		*10,167*
Capital and reserves					
Income and expenditure account			**11,155**		*10,167*
Member's funds			**11,155**		*10,167*

These financial statements have been prepared in accordance with the small companies regime.

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

Director **Director**

Date:

The notes on pages 13 to 18 form part of these financial statements.

STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Profit and loss account	Total funds
	€	€
At 1 January 2024	**11,262**	**11,262**
Deficitfor the year	**(1,095)**	**(1,095)**
At 1 January 2025	**10,167**	**10,167**
Surplus for the year	**988**	**988**
At 31 December 2025	**11,155**	**11,155**

The notes on pages 13 to 18 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	€	€
Cash flows from operating activities		
Surplus/(deficit) for the financial year	**988**	*(1,095)*
Adjustments for:		
Depreciation of tangible assets	**168**	*169*
Increase in creditors	**3,291**	*924*
Net cash generated from operating activities	**4,447**	*(2)*
Net increase/(decrease) in cash and cash equivalents	**4,447**	*(2)*
Cash and cash equivalents at beginning of year	**15,837**	*15,839*
Cash and cash equivalents at the end of year	**20,284**	*15,837*
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	**20,284**	*15,837*
	20,284	*15,837*

The notes on pages 13 to 18 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025.

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 under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2014 and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liabilities Partnerships'. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 Income

Income comprises mainly grant income (note 2.3), donations and member subscriptions.

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.

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:

Computer equipment	-	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 profit or loss.

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 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 2025, and had a surplus of €988. At 31 December 2025, it has net current assets of €11,044 and net assets of €11,155.

The directors have prepared budgets for the upcoming 12 months which show that the company will continue as a going concern. This principle of going concern is dependent on future funding from Pobal and others.

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

4. Income

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

	2025	*2024*
	€	*€*
POBAL	**97,672**	*90,554*
HSE	**3,582**	*3,118*
Other Grants	**-**	*1,000*
Fundraising	**300**	*2,506*
Donations	**1,484**	*566*
Membership/Subscriptions	**796**	*550*
Other	**2,990**	*1,839*
	106,824	*100,133*

All turnover 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:

	2025	*2024*
	No.	*No.*
Co-ordinator - Part time	**1**	*1*
Clerical - Part time	**4**	*4*
	5	*5*

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.

7. Tangible fixed assets

	Fixtures and fittings €
Cost or valuation	
At 1 January 2025	**1,575**
At 31 December 2025	**1,575**
Depreciation	
At 1 January 2025	**1,296**
Charge for the year	**168**
At 31 December 2025	**1,464**
Net book value	
At 31 December 2025	**111**
At 31 December 2024	*279*

8. Debtors

	2025 €	*2024 €*
Prepayments	**203**	*203*
	203	*203*

9. Creditors: Amounts falling due within one year

	2025	*2024*
	€	*€*
Taxation and social insurance	**3,798**	*3,507*
Accruals	**2,645**	*2,645*
Deferred income	**3,000**	-
	9,443	*6,152*

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

10. 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.

11. 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. The directors have implemented controls to ensure that all grants are used for the purpose specified.

12. Capital commitments

The company had no material capital commitments at the year-ended 31 December 2024.

13. 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 2025 the total expenses reimbursed amounted to €NIL (2024: €85). No other related party transactions took place during the year.

14. Post balance sheet events

There were no material post balance sheet events.

15. Pobal grant

In 2022, Irish Stammering Association (ISA) received a grant from Pobal, for the period from 1st July 2022 to 30th June 2025. On December 2024 it was extended to 31st December 2025. 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 €271,375 of which €97,672 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.

	2025	*2024*
	€	*€*
Balance at 1 January	**-**	-
Amount received in year	**97,672**	*90,554*
Expenditure in year	**(97,672)**	*(90,554)*
Balance at 31 December	**-**	-

16. 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.

17. Approval of financial statements

The board of directors approved these financial statements for issue on