Independent Provider of Special Education Advice

England & Wales · Charity number 327691

Details

Other names	INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE, INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE, I P S E A
Status	Registered
Legal form	Charitable company
Company number	02198066
Registered	1988-01-22
Register	View on the Charity Commission register

Contact

Address	Unit 2A Stansted Courtyard Parsonage Road Takeley Bishop's Stortford CM22 6PU
Phone	01799582030
Email	admin@ipsea.org.uk
Website	www.ipsea.org.uk

Activities

Objects: TO PROMOTE AND ADVANCE EDUCATION OF CHILDREN AND YOUNG ADULTS WITH SPECIAL EDUCATIONAL NEEDS, PARTICULARLY BY PROVIDING ADVICE, ASSISTANCE, AND SUPPORT FOR PARENTS AND OTHERS TO OBTAIN APPROPRIATE SPECIAL EDUCATIONAL SERVICES, AND TO CONDUCT AND DISSEMINATE RESEARCH, INFORMATION AND TRAINING ON SPECIAL EDUCATION NEEDS.

Activities: IPSEA) has the following objectives: To promote and advance education of children and young adults with special educational needs, particularly by providing advice, assistance and support for parents and others to obtain appropriate special educational services and to conduct and disseminate research, information and training on special education needs.

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Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,251,603	£1,029,471	£1,023,849	26
2024-03-31	£1,099,958	£988,786	£801,717	24
2023-03-31	£870,778	£814,501	£690,545	21
2022-03-31	£834,658	£691,250	£634,268	19
2021-03-31	£851,503	£572,359	£490,860	18

Trustees

Name	Role	Appointed
Alexa Charnley		2024-12-18
Amy Kyla Abbott		2021-12-01
Carol Margaret Long		2021-12-01
Chamika Hand		2026-04-22
David Anthony Arnold		2024-06-03
David Buckle		2026-04-22
Lea Trussler		2025-04-23
Lucy Maudsley		2025-04-23
Sinthubiravi Sivakumaran		2023-10-18

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Independent Provider of Special Education Advice

England & Wales - Charity number 327691

Accounts

IPSEA
Independent Provider of Special Education Advice

ANNUAL REPORT AND ACCOUNTS 2024 - 2025

1 April 2024 - 31 March 2025

REGISTERED CHARITY
327691

COMPANY REGISTRATION NUMBER
02198066 (England and Wales)

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“IPSEA has been an invaluable lifeline during the process of obtaining an Education, Health and Care plan for our child. They have provided clear next steps at each stage of the process, which has made it possible to navigate the complicated SEND system with some confidence. They have been the best source of advice we have used.

~ Parent supported via our helplines ”

WELCOME FROM OUR CHIEF EXECUTIVE AND CHAIR

Every child and young person with special educational needs and disabilities (SEND) has a legal right to an education that meets their individual needs. But too often, families come to us because those rights are not being upheld - because support is delayed, refused or not delivered, leaving children without the help they need to learn and to thrive.

Since joining IPSEA, we have seen firsthand just how vital our work is. Families who reach us are often exhausted from navigating a system where the law is frequently ignored. Many parents and carers have had to leave paid work entirely. What they find at IPSEA is expert legal advice, clear guidance and a team that is deeply committed to ensuring the law is followed and children receive the support to which they are legally entitled.

We open this annual report by highlighting the tangible impact of our work, before turning to the trustees' report and financial statements. The pages ahead share our year in numbers, real stories from families, volunteers and staff, and the generosity of the community fundraisers who champion our mission. Together, they offer a vivid picture of IPSEA's impact and the people who make our work possible.

We know we are not reaching everyone who needs us. Unlawful decision-making is widespread across the SEND system, and demand for our services continues to grow. This year, our Community Research Project enabled us to hear directly from communities who face additional barriers to accessing support, including care-experienced children, children from asylum-seeking, refugee and unsettled immigration

status families, and Gypsy, Roma and Traveller families. The voices of families, and the organisations that stand beside them, are shaping how we grow and improve our services so that IPSEA's support reaches everyone who needs it.

The wider SEND landscape remains uncertain too, with a new Government in place and a White Paper expected in 2026. Many families are understandably anxious about what may lie ahead. Amid this uncertainty, our focus continues to be on advising and supporting families, challenging unlawful practice and campaigning to defend and strengthen the vital legal rights of children and young people with SEND.

As we look ahead to our new organisational strategy, our ambitions are bold. We are determined to reach more families, particularly those who need us most, while deepening our influence on policy and securing the long-term sustainability of our services. Furthermore, we aim to strengthen our financial resilience, forge stronger relationships with funders, and effectively support our staff and volunteers to help us achieve our ambitions.

Thank you for taking the time to read this report, and for your support of IPSEA's work. We hope the stories and insights that follow highlight why our mission is so crucial.

Madeleine Cassidy
Chief Executive

Dr Carol Long
Chair

ABOUT IPSEA

We offer a unique range of services to help children and young people with SEND get the education they are entitled to by law:

Online legal guides, resources and template letters

Information about the law and how to enforce the rights of children and young people with SEND

Email information service

Answers to general legal enquiries and signposting to guidance on our website for parents, carers and young people

Telephone helplines

Free and independent legal advice for parents, carers and young people on any educational issue related to a child or young person's SEND

Tribunal Support Service

For parents, carers and young people needing extra assistance to make an appeal or claim, our trained volunteers provide free individual casework support

SEND law training

Training on the SEND legal framework for parents, carers and SEND professionals

Policy work

Using evidence captured through our services, we influence policy at both a local and national level

Families who used our advice services in 2024-2025 indicated that following our support:

- **95%** felt better able to enforce their legal rights or those of their child
- **97%** understood what action they needed to take to resolve the issue they were facing

OUR YEAR IN NUMBERS

In 2024-2025, IPSEA:

SUPPORTED

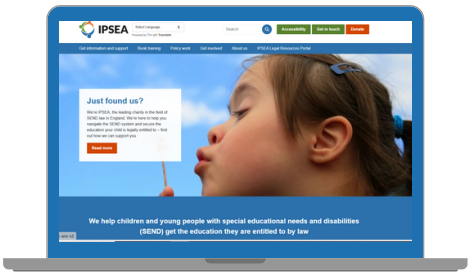
thousands of families through our free services.

- We made and received **3,017** helpline calls.
- Helped **115** families through our Tribunal Support Service.
- Responded to **903** enquiries via our Information Service.

SHARED

a wealth of online legal guides, resources and template letters,

recording **1,140,923** visits to our website.



INFLUENCED

changes to policy in **4** local authority areas.

RESPONDED

to **8** national consultations,

2 government calls for evidence, and

3 parliamentary inquiries.

TRAINED

1,163 parents and carers of children and young people with SEND, and

2,275 SEND professionals, to increase their knowledge and understanding of the legal framework, plus

40 new volunteers to support parents and carers via our free services.

WHY OUR WORK MATTERS

Although there is a robust legal framework in place for supporting children and young people with SEND, it is frequently not complied with. The SEND system is littered with unlawful decision-making, and parents and carers turn to us because they are told that their child can't have the support they need.

Across our advice services, we consistently see the same issues emerging.

Unlawful decision-making is widespread

In 2023–24, there were 21,106 appeals registered with the SEND Tribunal, a 55% rise on the previous year. Of these, 27% were against a refusal to carry out an Education, Health and Care (EHC) needs assessment, while 59% were in relation to the content of EHC plans. 98.7% of appeals that went to a full hearing were decided in favour of families, showing just how often local authorities act unlawfully.

Children and young people are left without education

Delays and refusals mean many children spend months, even years, without the help and support they need. Some families feel they have to home educate when a suitable education setting is not provided. A 2024 survey by Sense found that nearly two in five parents of disabled children (39%) educated their child at home because suitable provision or funding was not available.

Children and young people face challenges during transitions

Moves between phases of education - from primary to secondary, or into post-16 provision, for example - are particularly vulnerable to delays and refusals. Missed deadlines and unlawful decisions at these points leave families in limbo, disrupt planning and deny children and young people the support they need to thrive and achieve their potential.

Disadvantage compounds SEND

Children from low-income households are over-represented in the SEND system. According to a report by the Sutton Trust, 44% of pupils with EHC plans receive free school meals, compared to 26% nationally. Yet they are less likely to secure specialist provision and face worse outcomes: only 7.5% of pupils with EHC plans on free school meals achieved a pass in GCSE English and Mathematics, compared to 17% of their more affluent peers.

Under-served communities face additional barriers

One of our biggest concerns at IPSEA is what happens to children whose families aren't able to access information and advice about how their child should be supported in education, or those who do not have a parent or carer to advocate for them.

We know that for every child whose parent or carer successfully appeals an unlawful decision, there are likely to be many more children in under-served communities whose needs are similar but who fall through the net, leading to what many describe as a 'two-tier system'. We are working to develop closer partnerships with community groups and organisations that work with families and communities who don't traditionally reach out to us, and who face the most barriers, to help ensure that children and young people who are most in need receive the special educational provision they need and are entitled to.

This is why our work is so critical.

At IPSEA, our work focuses on ensuring that legal entitlements are upheld and protected, enabling children and young people to access the right support, in the right place, at the right time. Alongside advising and empowering families, we challenge unlawful practice and use our evidence to influence national policy. Protecting the legal rights of children and young people, and securing the changes needed to make the SEND system work as it should for families, is one of our highest priorities.

JANE AND FINDLAY'S STORY

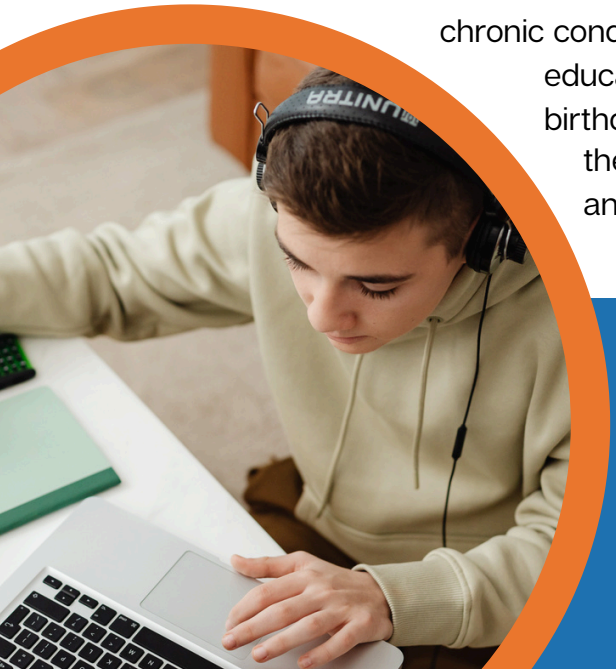
Jane, mum to **Findlay** who has special educational needs, shared the impact that IPSEA has had on their lives and Findlay's education.

"My son, Findlay, who has Autism Spectrum Disorder, Developmental Co-ordination Disorder and Dyslexia became very ill with Myalgic Encephalomyelitis/Chronic Fatigue Syndrome in 2013. He was bedbound and unable to attend school. Despite his illness, both the school and local authority insisted that he should return to school. At the time, we didn't fully understand how severely over-exertion could worsen his condition, and repeated attempts to send him back made him even more unwell. What followed were two extremely difficult years of Tribunal hearings.

Following our first experience at Tribunal, I knew I needed help. This was such a challenging process, and I did not have the skills or experience to manage. **That's when I found IPSEA.**

I have no words to thank IPSEA and the volunteer adviser that I was lucky enough to have support our family. She attended our next two SEND Tribunals, and at the Upper Tribunal, she read out my statement as I was crying and could not speak. She guided me through every step of the process and educated me on how to respond and remain calm and focused during the Tribunal. She helped me compose letters and responses and supported us in finding a pro-bono barrister to assist us further.

Because of the support from IPSEA, I felt more informed and empowered. The local authority reversed its decision to return Findlay to school, and he was awarded a personal budget for a bespoke home education. He also received £5,000 compensation for lack of education from the Local Government and Social Care Ombudsman and an apology from the local authority. I learned never to give up and to understand the law to ensure that my son's right to education should not be denied due to his chronic condition and SEND. My son kept his bespoke home-based education via an Education, Health and Care plan until his 25th birthday. He is now studying for a BSc Hons in Mathematics at the Open University, achieving 100% in all his assignments, and has hope for the future."



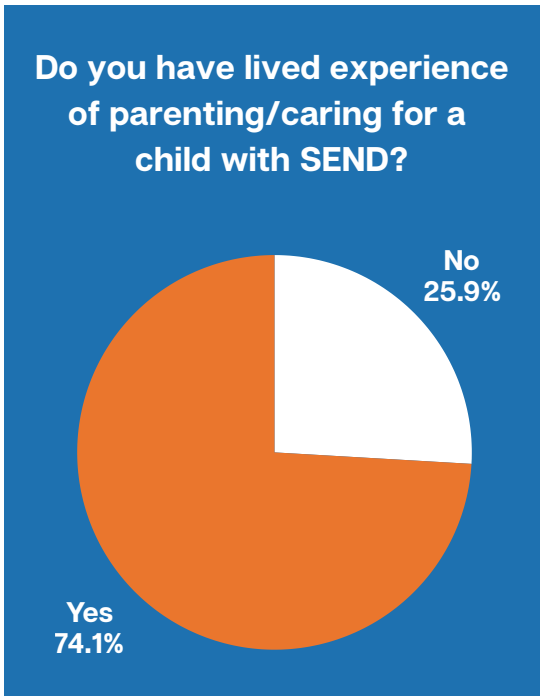
> "IPSEA is still my go-to source for advice and the service has got better and better over the years – I don't think there is a topic that IPSEA ever misses!"

LED BY LIVED EXPERIENCE

Our dedicated staff, trustees and team of volunteers are at the heart of our work.

What makes IPSEA unique is that the majority of people in our team have experience parenting or caring for a child with SEND, ensuring we are both expert-led and shaped by lived experience. Many of our staff members were previously IPSEA volunteers or have used our services in the past.

Staff, volunteer and trustee survey results



"I have been extremely grateful to be able to work for an employer who not only recognises but also supports me with my own neurodiversity, and in my role as a carer to my SEND children, giving me an accessible pathway into law."

~ IPSEA staff member

"I volunteered for IPSEA as a trustee directly because of the help the organisation gave me through its resources when I was navigating a refusal to assess EHC plan application for my son who has ADHD, autism, dyslexia and hypermobility. I volunteered because I knew I had the ability to get my son the support he is legally entitled to, but so many others, through a variety of circumstances including poverty, language barriers, poor mental health, their own disabilities and possibly low literacy levels, may not and it felt so unfair that the most vulnerable children in society are left without support."

~ IPSEA trustee

"IPSEA helped my family 20 years ago. Now that I am a law student I wish to help families like mine – for whom, IPSEA is a vital helpline. The importance of our work cannot be understated."

~ IPSEA volunteer

VOLUNTEER SPOTLIGHT: CORINNE

Volunteers are central to how we deliver advice and information to our beneficiaries. This year, over 80 volunteers have enabled us to help children and young people with SEND to get the right education. **Corinne**, one of IPSEA's dedicated Tribunal Support Service volunteers, is a parent of three children with additional needs. She understands firsthand the challenges families face in securing the education their children are legally entitled to.

"I started volunteering on IPSEA's call-back helplines, and now provide casework support on our Tribunal Support Service (TSS). Additionally, I offer my time on our call-in service whenever there's a lull with a case.

My inspiration to volunteer with IPSEA came from my own struggles navigating a broken system as the parent of three children with additional needs. I believe that 'knowledge is power', and I am passionate about empowering other parents who face similarly difficult and distressing situations.

I don't have a typical week as a TSS volunteer; my workload varies according to the needs of the families I support. I enjoy the flexibility of the role and the fact that it can fit around my full-time work commitments. Whether I am handling a complex Tribunal case or providing guidance through the call-in service, each day brings new challenges and rewards.

One memorable moment during my time volunteering was during my first TSS case when a Tribunal order finally came through at 9.45pm one evening. I had established a really positive relationship with the parent and called her immediately. She literally screamed with joy at the news! Moments like these are incredibly rewarding and remind me why I do this work.

I have gained an enormous amount personally from volunteering with IPSEA. I have developed a wealth of legal knowledge and confidence, and I enjoy being assertive when necessary with local authorities!"

> "Knowing that I am making a difference to families is deeply fulfilling. I have developed a wealth of legal knowledge and confidence."

THANK YOU TO OUR COMMUNITY FUNDRAISERS

IPSEA operates without any statutory funding. We rely on the generosity of trusts and foundations, income from our SEND law training, individual donations and the incredible commitment of our community fundraisers. This support enables us to provide free, expert legal information, advice and casework support to families navigating the complexities of the SEND system.

We share our thanks to trusts and foundations later in this report, but we also want to recognise the remarkable fundraisers who have made a significant difference this year. Below, we highlight just a few of the groups and individuals whose efforts have been instrumental in supporting our work.

London Legal Walk

On Tuesday 18 June 2024, Team IPSEA took part in the London Legal Walk - an important day in our calendar that brings together staff, volunteers and supporters to raise vital funds for our work supporting children and young people with SEND. The 10km walk offered a wonderful opportunity for our community to come together, and thanks to generous donations, raised an impressive **£1,145!**

London Marathon

On Sunday 21 April, we were thrilled to have two amazing runners, Rob Crossland-Diskin and Robert Small, take on the London Marathon in support of IPSEA. Both Rob and Robert had previously used our advice services.

With our free, independent legal advice, they were able to secure the right support for their children. Motivated by their own experiences, they took on this incredible challenge to give back and help other families access the same vital support. Together, they raised an outstanding **£8,633!**

South East Caddies Golf Day

On 14 September, South East Caddies hosted their third annual charity golf day in support of IPSEA. Member of the golf society, Arthur Laver, chose to fundraise for us after we played a vital role in helping his nephew, Henry, who is autistic.

It was a fantastic day on the course, with perfect weather and plenty of friendly competition. Thanks to the generosity and enthusiasm of everyone involved, an incredible **£3,842** was raised in support of our work.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs A K Abbott
Mr D Arnold (Appointed 3 June 2024)
Mrs A Charnley (Appointed 18 December 2024)
Dr C M Long
Ms L Maudsley (Appointed 23 April 2025)
Ms S Sivakumaran
Ms L Trussler (Appointed 23 April 2025)

Charity number

327691

Company number

02198066

Registered office

Unit 2a, Stansted Courtyard
Parsonage Road
Takeley
Bishop's Stortford
Hertfordshire
United Kingdom
CM22 6PU

Auditor

Azets Audit Services
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

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"My adviser was highly knowledgeable, articulate and clear in her advice, and instantly focused on the issues I needed help with. She explained the law and the various processes to me very clearly, and was also positive and cheerful in her manner, inspiring confidence. She signposted me to specific relevant areas of the IPSEA website, and I definitely felt renewed energy for the next phase of the process."

~ Parent supported via our helplines

CHAIR'S STATEMENT

For the year ended 31 March 2025

This past year has been one of transition and achievements for IPSEA, set against a backdrop of significant uncertainty in the external SEND landscape.

With a new Government in place, the sector is awaiting the publication of a forthcoming White Paper, which is expected to outline the government's direction for reforming the SEND system. While the full implications are not yet clear, there is growing concern across the sector about potential changes that could affect access to legal entitlements and support for children and young people with SEND.

In this evolving context, IPSEA's commitment to our beneficiaries has remained unwavering. Our staff and volunteers have worked tirelessly to provide advice, deliver training, secure funding, support fundraisers, brief MPs, and engage with both central and local government to champion the rights of children and young people with SEND.

A highlight of the year was our SEN Law Conference, delivered in partnership with Matrix Chambers and Douglas Silas Solicitors. The event brought together legal experts, practitioners, and families to explore current challenges in SEND law and policy, and to share strategies for upholding children's rights. The conference was a resounding success and reinforced IPSEA's role as a leading authority in this field.

This year we saw Board leadership transitions, as previously noted in last year's annual report. Early in the financial year our Chair, Tony King and Vice Chair and Treasurer, Sharon Gillott stood down after a nine-year tenure. Three other Trustees also completed tenures and stood down, this includes Joanne Gubbay and Judith Russell at the 2024 Annual General Meeting and Richard King at the 2025 Annual General Meeting. We are extremely grateful for the contributions made by all of our trustee colleagues, including Marcia Ore, Uriah Smith and Guy Dullage who also stepped down from the Board in September 2024, April 2025 and February 2025 respectively for personal and work-related reasons. All of our trustees have brought a huge amount of knowledge, commitment and wise counsel to our Board and we are thankful for that.

We were delighted though that two successful trustee recruitment campaigns during 2024 enabled the appointment of four new trustees who also bring their own rich experience and professional knowledge to the Board. Firstly, we are delighted to welcome our new Treasurer, David Arnold who took over this role in June 2024. We also warmly welcome new Board members Alexa Charnley, appointed in December 2024, Lea Trussler and Lucy Maudsley who joined in April 2025.

During 2025 interim Chairing arrangements were in place following Tony King's departure, with Uriah Smith as acting Chair and Carol Long as acting Vice Chair. After Uriah stood down in April 2025 Carol became acting Chair, and elections for a new Chair and Vice Chair are scheduled to take place at our AGM in October 2025. The changes to the Board have been managed carefully and well and the charity has continued to thrive and prosper.

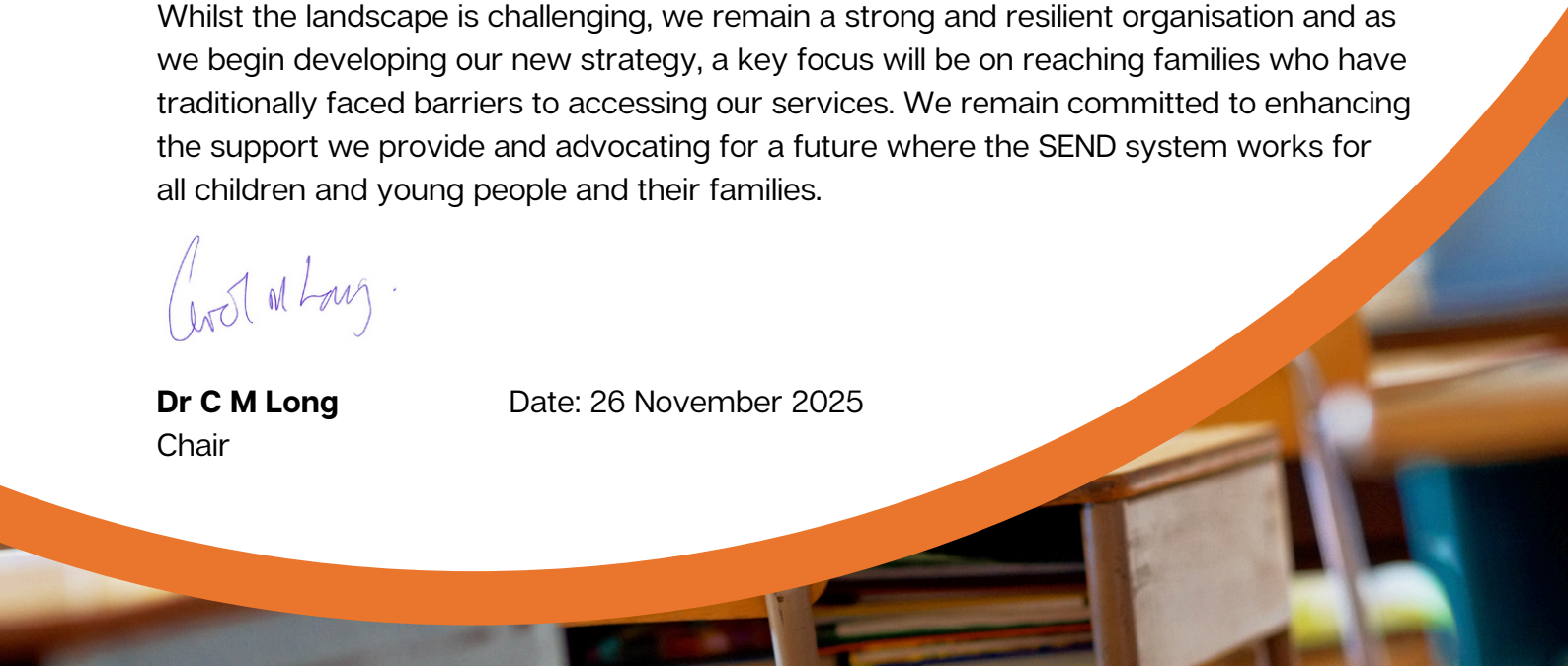
At an executive manager level, we said farewell to interim CEO Laurie Rackind, who ably steered the charity for six months whilst we appointed a permanent CEO. We were delighted to welcome Madeleine Cassidy as our new CEO in November 2024 and she will lead IPSEA into its next chapter. Madeleine has quickly provided strong leadership and we face into the future with great ambition as we grow and develop our services. Focus is now placed on developing our new strategy.

Our volunteers continue to be the backbone of our service, providing vital telephone advice and casework support to families, empowering them to enforce their legal rights. The charity also benefits from a Team of highly experienced and well-trained staff who are passionate about supporting families and children. To further support parents and carers, we secured grant funding to offer heavily subsidised or free SEND law training, helping families understand and uphold their children's entitlements.

This year, IPSEA played a leading role in shaping the national SEND agenda. We published a widely shared SEND manifesto ahead of the general election and successfully led calls to end new "safety valve" agreements. Our input helped shape the terms of reference for the new Education Committee inquiry, including a proposal to make SEN Support statutory. We also secured government action on unlawful local phase transfer policies. With children's legal rights currently intact and no formal proposals to change the law, we are preparing to respond to the forthcoming SEND White Paper and any new legislation. Looking ahead, we will continue working with partners, deliver SEND law training to MPs, and expand our local policy work to highlight how the law is applied on the ground.

Whilst the landscape is challenging, we remain a strong and resilient organisation and as we begin developing our new strategy, a key focus will be on reaching families who have traditionally faced barriers to accessing our services. We remain committed to enhancing the support we provide and advocating for a future where the SEND system works for all children and young people and their families.

Dr C M Long Date: 26 November 2025
Chair



TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

For the year ended 31 March 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to promote and advance education of children and young adults with special educational needs, particularly by providing advice, assistance and support for parents and others to obtain appropriate special educational services and to conduct and disseminate research, information and training on special education needs.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have agreed the following Vision and Mission statements which, along with the charity’s objectives, form part of the organisation’s multi-year strategic plan.

Vision statement

Every child and young person with special educational needs and disabilities has the right education and support to thrive and achieve their potential.

Mission statement

We use the law to help children and young people with special educational needs and disabilities get the education and support they are legally entitled to.

Strategy

The previous strategic plan concluded in March 2024. Development of a new strategic plan began following the appointment of our new CEO in November 2024. An action plan for 2025 was created to help build capacity in response to the ever-increasing demand for IPSEA’s services.

This action plan places particular emphasis on innovation in advice delivery and improving access for families who have historically faced barriers to using IPSEA's services. The plan was approved by the Board in January 2025 and sets out the following objectives for the year ahead:

1. To provide legally-based information, advice and casework support for children and young people with SEND and their parents and carers in England.

2. a) To inform, educate and train professionals and practitioners working within education, local authority, health, advice and charity sector settings to ensure all children and young people with SEND receive the education and support that they are entitled to under the law.

   b) To ensure parents, carers and young people are aware of their legal rights and are empowered to challenge unlawful decisions and inadequate provision.

3. To ensure compliance with the SEND law framework by identifying and challenging unlawful practice and being at the forefront of influencing SEND policy development and legislative change.

4. To ensure IPSEA continues to be sustainable, forward-looking and provides high quality services that are responsive to the needs of children and young people with SEND and their families.

The Board and CEO, supported by IPSEA's senior managers, are developing a new strategic plan for 2026-2029, which is expected to launch in Spring 2026.

What we do

Website

Our website www.ipsea.org.uk contains a range of resources including template letters to help ensure that children and young people with SEND get the right education to meet their unique needs. It is constantly reviewed and updated to ensure it reflects current law and policy.

Information Service

Parents and carers can submit general email enquires via the website that will be responded to within five working days. These enquiries are allocated to volunteers and advisers whose responses include links to relevant webpages and general advice.

Advice Line

Our Advice Line is an appointment-based telephone helpline for parents, carers and family members of children with SEND, and for young people with SEND who would like our support. The helpline provides next-step guidance for families and young people navigating a current SEND issue. Examples might include SEN support at school, how to request Education, Health and Care (EHC) needs assessments, advice about securing EHC plans, requesting annual reviews. We also cover issues around exclusions, transport and disability discrimination.

Tribunal Helpline

The Tribunal Helpline gives free next step advice for parents, carers and young people on appeals and disability discrimination claims to the SEND Tribunal. This is also the gateway to our Tribunal Support Service through which we provide more extensive casework support for parents, carers and young people who are appealing a local authority decision or bringing a claim for disability discrimination to the SEND Tribunal.

Call-in Helpline Service

In addition to the pre-booked appointments on our Advice Line and Tribunal Helpline, we offer a call-in helpline every Tuesday, Wednesday and Thursday providing legally-based advice and support.

Tribunal Support Service

IPSEA's Tribunal Support Service provides free, specialist support to parents and carers navigating an appeal to the SEND Tribunal. Our goal is to work alongside families to empower them during the appeal process, helping them secure the education and support that their child is legally entitled to. We now triage all referrals to this service and, depending on criteria and availability, may offer tailored workshops, guided support telephone calls to help guide families to the next stage of their tribunal, or a dedicated casework volunteer.

Training

Our programme of free live webinars for parents and carers seek to equip them with a basic knowledge of the SEND legal system. These webinars are recorded and we have now started hosting them on our website so they are generally available. The webinars are supplemented by a series of live Facebook question and answer sessions that deal with more specific queries from parents and carers.

We also provide a more detailed range of paid for online and face-to-face training on SEND law for parents, carers, local authorities, schools, support groups and other organisations in order to increase their knowledge and understanding of the legal framework within which decisions about provision for children and young people with SEND have to be made.

Policy work

We use the information and evidence captured through our training and advice services to influence policy at both a local and national level, and we have been instrumental in shaping law and policy in the field of special educational needs and disability. We are members of a number of key policy and strategic interest groups, including the Special Educational Consortium, the National SEND Forum, the Disabled Children's Partnership, the Special Educational Needs and Disabilities Information Organisations Group (SENDIOG) and the SEND in the Specialists coalition. We also attend regional SEND Tribunal User Group meetings which provide us with a forum to raise any issues facing parents and carers in the Tribunal process. With the prospect of legislative reform, we have joined with others in the SEND sector in a national campaign to protect children and young people's existing legal rights to assessment and provision that meets their needs.

Achievements and performance

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit. Our services are provided to the general public free of charge. We work hard to reach all sections of the community, particularly the most disadvantaged. We offer more support to those most in need and we use a variety of media and methods of delivery to raise awareness of our work and reach as many beneficiaries as we can.

In the year 2024-25 we:

- made and received **3,017** helpline calls, providing free and independent legal information, advice and support to families
- helped **115** families through our Tribunal Support Service
- responded to **903** enquiries via our Information Service, directing people to relevant website resources and providing tailored advice where possible
- trained **40** new volunteers
- delivered **148** training courses
- trained **1,163** parents/carers
- trained **2,275** professionals
- secured changes to policy in **four** local authority areas
- responded to **eight** national consultations and **two** government calls for evidence
- responded to **three** parliamentary inquiries

Our free advice continues to make a positive impact for families, young people and children. Following our support:

- **95%** felt better able to enforce their rights or those of their child.
- **97%** understood what action they needed to take to resolve the issue they were facing.

LawSyst, the new CMS system is now fully operational and embedded into daily operations, streamlining processes and improving efficiency. Capacity across all advice services has been boosted through an increase in paid advisers, while volunteer support has been strengthened with much-improved onboarding, induction, and training programmes, alongside significant efforts to enhance retention and communication with existing and long-serving volunteers. As a result of these developments, activity levels across all advice services rose by **25%**. Following the Advice Services Review paper, work has begun to widen Tribunal Support services to include bespoke workshops and extended and guided telephone support and this work will continue into 2025/26.

Our commitment to providing high-quality training remained strong. We delivered **148** training courses, reaching **1,163** parents and carers, equipping them with the knowledge they need to secure appropriate educational support for their children. We also provided training to **2,275** professionals, continuing our efforts to improve understanding and implementation of the SEND legal framework. Our professional training includes the provision of online and face-to-face training sessions to all Information, Advice and Support Services across England. Notably, our 'Preparing a legally compliant EHC plan' and our Level 2 SEND Law training courses were commissioned the most by local authorities, while our SEND law training for SENCOs and SEND Law Level 1 courses proved immensely popular, consistently selling out.

Our policy work in 2024-25 remained focused on ensuring that children and young people's rights to an education that meets their needs are maintained, and that these rights are fully applied in practice. Anticipating that there may be significant reforms to the system for supporting children and young people with SEND, our priority is to defend the law. We responded to **eight** national consultations on topics ranging from Ofsted's inspection framework for schools to digital reform of the SEND Tribunal, and **two** government calls for evidence. In addition, we contributed to **three** parliamentary inquiries, including giving oral evidence to the House of Commons Education Select Committee inquiry on 'Solving the SEND crisis'. Our policy team's activities also included producing a concise pre-election manifesto setting out what all political parties and candidates needed to know about SEND; establishing relationships with new and re-elected MPs and providing briefings on how the SEND system works; participating in discussions about national SEND policy on media outlets including Channel 4 News, BBC Woman's Hour and Radio 4's The Law Show; and contributing to a review by the Law Commission of the law underpinning social care for disabled children.

Our online presence and resources also saw substantial growth, with over **one million** visits to our website. Our website recorded **2,392,478** page views, with the most visited page being 'Asking for an EHC needs assessment'. These figures show the continued demand for clear, accessible information for families who are navigating the SEND system.

We were delighted to deliver our eighth annual SEN Law Conference in partnership with Matrix Chambers and Douglas Silas Solicitors. The event was delivered in a hybrid format, with 126 delegates attending in-person and 156 attending virtually. The conference included sessions from eight expert speakers, with topics including an overview of the SEND policy landscape, updates from the Local Government and Social Care Ombudsman and the SEND Tribunal, and our popular case law update.

Impact of IPSEA's work - feedback from parents and carers

Below are some examples of the feedback we have received from parents and carers who have accessed our services this year:

"I am incredibly grateful for the valuable advice I received regarding the secondary school selection process for my child with an EHCP. The call was only 30 minutes, but it was highly productive and gave me much-needed clarity. Their in-depth knowledge of EHCP provisions and school SEN policies was evident, and they provided clear, practical guidance. They took the time to listen, answered all my questions with patience, and helped me feel more confident about the next steps. I highly recommend this service to any parent looking for support and advice on SEN-related issues."

"The advisor was very knowledgeable. He listened to what I had to say, didn't make me feel rushed and gave some great guidance. I ended the call feeling more confident in what I needed to do next to get the best support for my daughter."

"I can't thank you enough for the advice and information I received. I feel more empowered now to ask for specific information to be included in my son's EHCP, and feel more prepared when meeting with the LA and providing comments on the draft."

"My adviser was highly knowledgeable, articulate and clear in her advice, and instantly focused on the issues I needed help with. She explained the law and the various processes to me very clearly, and was also positive and cheerful in her manner, inspiring confidence. She signposted me to specific relevant areas of the IPSEA website, and I definitely felt renewed energy for the next phase of the process."

"I honestly can't thank you enough. You have empowered me to advocate for my child's needs and I am truly grateful."

"IPSEA has been an invaluable lifeline during the process of obtaining an EHCP for our child. They have provided clear next steps at each stage of the process, which has made it possible to navigate the complicated SEND system with some confidence. They have been the best source of advice we have used."

Financial review

Income in 2024-2025 was £1,251,603, an increase from the 2023-2024 income figure, which was £1,099,958. IPSEA's expenditure in 2024-2025 was £1,029,471 compared with £988,786 in 2023-2024.

Our net assets at the end of 2024-2025 are £1,023,849. Of these, £918,665 forms our unrestricted reserves within which £66,208 have been designated to a Fixed Asset fund. The Trustees have reviewed our unrestricted reserves in line with our reserves policy and designated funds for upcoming projects to the value of £252,209; these have been discussed in more detail within the reserves section of the Trustees report. The remaining reserves of £105,184 are held as restricted reserves.

Going forward

As we look ahead to the coming year, we are committed to investing in our service delivery and expanding collaboration with partner organisations. While maintaining our core mission to support all children and young people with SEND in accessing appropriate educational provision and legal advice, we have broadened our strategic focus to reach groups who have historically been unable to access our services and who are in vital need of support.

In summer 2024, we appointed a Community Outreach Researcher to undertake a scoping exercise, which provided valuable insights into the barriers faced by these underserved communities. Building on these findings, we have now recruited a Community Project Lead who will take this important work forward, ensuring that our services become more inclusive and accessible to all who need them.

Reserves Policy

In accordance with best practice, the Trustees have established a reserves policy to help protect IPSEA from the consequences of an unexpected reduction in income, to ensure that the day-to-day cash flow requirements of the organisation are adequately covered and that we have sufficient financial resources to enable us to further our strategic objectives. The reserves policy is reviewed on an annual basis as part of the budgeting and reforecasting process, and our position against this policy is monitored via bimonthly financial reporting to the Board.

We have reviewed our ongoing commitments and liabilities and considered the various risks faced by the organisation and determined that, IPSEA should hold between £675,000 and £750,000 as unrestricted reserves. The trustees believe that this level of reserves provides some protection against unforeseen events and would allow time to put in place a response plan to protect services to our beneficiaries and, in extremis, allow us to achieve an orderly wind down.

Our unrestricted reserves at the end of 2024-2025 are £918,665 which is above our reserves policy. Whilst being mindful of financial resilience and sustainability, the Trustees wish to ensure reserves are made available for projects to meet IPSEA's strategic objectives; in light of this, the Trustees have designated additional reserves.

The Trustees have designated a further £22,395 Towards Improving Services to IPSEA's Underserved Communities fund. The Trustees have newly designated £100,000 to support the digital transformation IPSEA will be embarking on over our next strategic period. In light of the prospect of legislative reform the Trustees have designated £60,000 to support IPSEA's response as part of the Safeguarding Legal Rights fund. Finally, the Trustees have designated £10,000 as a Benevolent fund to allow us to further support the families and carers of young people with SEND to access our training courses.

Investment Policy

Our funds are managed in accordance with the conditions of our grant agreements and the terms of our Reserves Policy. In the coming year we will look to develop our Investment Policy to maximise the financial protection and investment opportunities of its funds.

Risk Policy

The Trustees maintain a risk register which lists all risks to which the charity is exposed, categorises them as to type, applies a matrix for determining the seriousness of each identified risk according to the probability of it occurring and the impact the risk occurring would have, and sets out the measures or actions to be taken to mitigate each risk.

Risks are added to the risk register as they arise, categorised as principal or operational, re-categorised if they become more or less likely to occur, and marked as dormant or closed on the register when they have been managed or become obsolete. The risk register was reviewed by the SMT and the Board as a whole in this year.

Our thanks

Without the generous support of charitable trusts and foundations, corporate partners and individuals, we would not have been able to support families when they needed us most.

We would like to thank and make special mention of the following organisations, who made large grants or donations and/or provided us with pro bono support or income in kind over the course of the year:

- Baron Davenport's Charity
- Esmee Fairbairn Foundation
- Essex Community Foundation
- Garden Court Chambers
- John Laing Charitable Trust
- John Lyon's Charity
- Paul Bassham Charitable Trust
- Pears Foundation
- Special Needs Jungle
- The Access to Justice Foundation - Improving Lives Through Advice
- The Eveson Trust
- The Legal Education Foundation
- The National Lottery Community Fund
- The Patricia Routledge Foundation
- The Shanly Foundation
- The Sir James Roll Charitable Trust
- The Steven Bloch Image of Disability Trust
- The Walter Guinness Charitable Trust
- Travers Smith Foundation
- William Allen Young Charitable Trust
- Clifford Chance LLP
- A&O Shearman
- Dun & Bradstreet

We would also like to say a special thank you to our SEN Law Conference partners, Matrix Chambers and Douglas Silas Solicitors, for their generosity in again donating the proceeds from the SEN Law Conference to IPSEA.

Structure, governance and management

Independent Provider of Special Education Advice (IPSEA) is a registered charity (327691) governed by its Articles of Association and is constituted as a Company Limited by Guarantee (02198066). It has no share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs A K Abbott
Mr D Arnold (Appointed 3 June 2024)
Mrs A Charnley (Appointed 18 December 2024)
Mr G Dullage (Appointed 10 October 2024 and resigned 26 February 2025)
Mrs E S Gillott (Resigned 26 September 2025, end of tenure)
Ms J Gubbay (Resigned 26 September 2025, end of tenure)

Mr A G King (Resigned 3 June 2024, end of tenure)
Mr R P King (Resigned 22 October 2025, end of tenure)
Dr C M Long
Ms L Maudsley (Appointed 23 April 2025)
Ms M Ore (Resigned 26 September 2024)
Ms J Russell (Resigned 26 September 2025, end of tenure)
Ms S Sivakumaran
Mr U Smith (Resigned 23 April 2025)
Ms L Trussler (Appointed 23 April 2025)

All trustees were nominated and approved in accordance with IPSEA's Articles of Association. Trustees are recruited to ensure that the Board has a mix of people with lived experience of parenting a child with SEND and relevant experience. The Board met six times over the year. The trustees are unpaid but claim out of pocket expenses. The Chief Executive and Chair induct new trustees. Trustees are provided with further training as required.

None of the trustees has any beneficial interest in the charitable company. All of the trustees are members of the charitable company and guarantee to contribute £1 in the event of a winding up.

During the course of the year, IPSEA was led by an Interim Chief Executive Officer, Laurie Rackind, until November 2024 and then appointed Madeleine Cassidy as Chief Executive Officer from 25 November 2025.

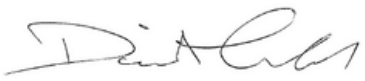
The day-to-day management of IPSEA is delegated to the Chief Executive by the trustees. The Chief Executive is assisted by a team of managers who lead on the following work areas: Fundraising, Communications and Marketing, Legal and Training, Advice Services, Policy, Finance and HR. Each manager attends regular management team meetings and provides reports to the Trustees on their working area.

Trustees retain responsibility for approving all major recruitment, remuneration and contract decisions. They also retain responsibility for the overall policy direction of IPSEA.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Mr D Arnold Dated: 26 November 2025
Treasurer

STATEMENT OF TRUSTEES' RESPONSIBILITIES

For the year ended 31 March 2025

The trustees, who are also the directors of Independent Provider of Special Education Advice for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Opinion

We have audited the financial statements of Independent Provider of Special Education Advice (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report, We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustees' 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 trustees 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditor's 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 (UK) 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 is available on the Financial Reporting Council's website at: https://www.frc.org,uk/auditorsresponsibilities, This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;

- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Tracey Richardson BSc (Hons) FCA (Senior Statutory Auditor)

for and on behalf of Azets Audit Services
Chartered Accountants Statutory Auditor

Westpoint, Lynch Wood, Peterborough, Cambridgeshire, United Kingdom, PE2 6FZ

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:						
Donations and legacies	**3**	286,068	-	257,568	543,636	407,784
Charitable activities	**4**	687,622	-	-	687,622	677,198
Investments	**5**	20,345	-	-	20,345	14,976
Total income		994,035	-	257,568	1,251,603	1,099,958
Expenditure on:						
Raising funds	**6**	54,546	-	-	54,546	59,629
Charitable activities	**7**	668,213	30,180	276,532	974,925	929,157
Total expenditure		722,759	30,180	276,532	1,029,471	988,786
Net incoming/(outgoing) resources before transfers		271,276	(30,180)	(18,964)	222,132	111,172
Gross transfers between funds		(199,059)	199,059	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		72,217	168,879	(18,964)	222,132	111,172
Fund balances at 1 April 2024		528,031	149,538	124,148	801,717	690,545
Fund balances at 31 March 2025		600,248	318,417	105,184	1,023,849	801,717

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	**3**	162,102	-	245,682	407,784
Charitable activities	**4**	677,198	-	-	677,198
Investments	**5**	14,976	-	-	14,976
Total income		854,276	-	245,682	1,099,958
Expenditure on:					
Raising funds	**6**	59,629	-	-	59,629
Charitable activities	**7**	643,483	46,047	239,627	929,157
Total expenditure		703,112	46,047	239,627	988,786
Net incoming/(outgoing) resources before transfers		151,164	(46,047)	6,055	111,172
Gross transfers between funds		(61,761)	71,761	(10,000)	-
Net income/(expenditure) for the year/ Net movement in funds		89,403	25,714	(3,945)	111,172
Fund balances at 1 April 2023		438,628	123,824	128,093	690,545
Fund balances at 31 March 2024		528,031	149,538	124,148	801,717

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Intangible assets	**12**		54,580		61,314
Tangible assets	**13**		11,628		12,275
			66,208		73,589
Current assets					
Debtors	**14**	96,777		110,468	
Cash at bank and in hand		995,814		772,727	
		1,092,591		883,195	
Creditors: amounts falling due within one year	**15**	(134,950)		(155,067)	
Net current assets			957,641		728,128
Total assets less current liabilities			1,023,849		801,717
Income funds					
Restricted funds	**17**		105,184		124,148
Unrestricted funds					
Designated funds	**18**	318,417		149,538	
General unrestricted funds		600,248		528,031	
			918,665		677,569
			1,023,849		801,717

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 26 November 2025.

Mr D Arnold
Treasurer

Company registration number 02198066

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**22**		209,406		127,003
Investing activities					
Purchase of intangible assets		-		(24,278)	
Purchase of tangible fixed assets		(6,664)		(4,200)	
Investment income received		20,345		14,976	
Net cash generated from/(used in) investing activities			13,681		(13,502)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			223,087		113,501
Cash and cash equivalents at beginning of year			772,727		659,226
Cash and cash equivalents at end of year			995,814		772,727

1 Accounting policies

Charity information

Independent Provider of Special Education Advice is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 2a, Stansted Courtyard, Parsonage Road, Takeley, Bishop's Stortford, Hertfordshire, CM22 6PU, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. The following specific policies apply to categories of income:

Donations and legacies	- as receivable
Fees	- as the charity performs the service to which the fee relates
Grants	- as receivable unless otherwise specified
Interest	- on an accruals basis
Other income	- on an accruals basis, or as received

Grants: where grants are related to performance and specific deliverables they are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of the performance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued.

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

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services are included within the Statement of Financial Activities where the benefit to the charity is measurable and quantifiable. Such services are included at the estimated value to the charity which is the value the charity estimates it would pay on the open market for equivalent services.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to that activity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Central overhead costs are allocated to operational and fundraising functions on the basis of their use of central support services.

Fundraising costs are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of the charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with the strategic as opposed to day-to-day management of the charity's activities.

Support costs which include the central or regional office functions such as general management, payroll administration, budgeting and accounting, information technology, human resources and financing are largely allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. The basis of the cost allocation is on staff time.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Database	over 10 years straight line

1 Accounting policies **(Continued)**

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	over 3 to 5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	63,818	-	63,818	50,402	3,375	53,777
Other general grants	222,250	257,568	479,818	111,700	242,307	354,007
	286,068	257,568	543,636	162,102	245,682	407,784

4 Charitable activities

	2025 £	2024 £
Training income	619,053	621,110
SEN law conference	54,471	53,245
Other	14,098	2,843
	687,622	677,198

5 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest receivable	20,345	14,976

6 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staff costs	54,546	59,629
	54,546	59,629

7 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff costs	622,359	602,206
Depreciation and impairment	14,045	13,695
Staff training and recruitment	8,397	7,953
Volunteer costs	1,785	2,334
Subscriptions and memberships	62,933	52,776
Campaigning and marketing	4,100	24,134
Staff entertainment	993	1,026
Professional fees and insurance	49,526	25,815
Office costs (including phone and website)	37,017	41,062
Premises expenses	49,941	31,046
Travel costs	15,814	15,123
Bank charges & other interest	4,996	4,218
	871,906	821,388
Share of support costs (see note 8)	76,774	78,419
Share of governance costs (see note 8)	26,245	29,350
	974,925	929,157
Analysis by fund		
Unrestricted funds - general	668,213	643,483
Unrestricted funds - designated	30,180	46,047
Restricted funds	276,532	239,627
	974,925	929,157

8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	76,568	16,630	93,198	78,317	8,349	86,666
Professional fees and insurance	206	-	206	102	-	102
Audit fees	-	5,700	5,700	-	5,460	5,460
Accountancy	-	1,904	1,904	-	1,560	1,560
Legal and professional	-	500	500	-	11,879	11,879
Trustee meeting expenses	-	1,511	1,511	-	2,102	2,102
	76,774	26,245	103,019	78,419	29,350	107,769
Analysed between						
Charitable activities	76,774	26,245	103,019	78,419	29,350	107,769

Governance costs includes payments to the auditors of £5,700 (2024 - £5,460) for audit fees and £1,904 (2024 - £1,560) for non-audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The trustees are entitled to reclaim reasonable out of pocket expenses, for items such as travel expenses. During the year, 4 (2024 - 5) trustees claimed £1,511 (2024 - £1,762). At the year end £Nil (2024 - £468) of this amount was not paid and included in creditors.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct charitable activities	20	15
Fundraising	1	-
Management and administration	5	9
Total	26	24

10 Employees **(Continued)**

Employment costs	2025 £	2024 £
Wages and salaries	701,706	671,136
Social security costs	48,396	55,501
Other pension costs	20,001	21,864
	770,103	748,501

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£90,000 - £100,000	-	1

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Intangible fixed assets

	Database £
Cost	
At 1 April 2024 and 31 March 2025	67,342
Amortisation and impairment	
At 1 April 2024	6,028
Amortisation charged for the year	6,734
At 31 March 2025	12,762
Carrying amount	
At 31 March 2025	54,580
At 31 March 2024	61,314

13 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	40,634
Additions	6,664
At 31 March 2025	47,298
Depreciation and impairment	
At 1 April 2024	28,359
Depreciation charged in the year	7,311
At 31 March 2025	35,670
Carrying amount	
At 31 March 2025	11,628
At 31 March 2024	12,275

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	54,451	43,432
Other debtors	-	791
Prepayments and accrued income	42,326	66,245
	96,777	110,468

15 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		14,573	30,999
Deferred income	16	94,860	76,826
Trade creditors		10,924	20,106
Other creditors		4,284	5,255
Accruals		10,309	21,881
		134,950	155,067

16 Deferred income

	2025 £	2024 £
Other deferred income	94,860	76,826

16 Deferred income **(Continued)**

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	94,860	76,826
Movements in the year:		
Deferred income at 1 April 2024	76,826	75,068
Released from previous periods	(76,826)	(75,068)
Resources deferred in the year	94,860	76,826
Deferred income at 31 March 2025	94,860	76,826

Deferred income includes £94,860 (2024 - £76,826) in respect of training income where the courses were not delivered by the year end date.

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds		
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£	£
Free advice and support services	42,375	126,120	(82,901)	-	85,594	148,235	(141,014)	92,815
Regional	54,477	54,566	(86,774)	-	22,269	75,881	(86,281)	11,869
Parent/Carer Webinars - SEND Law Training	458	-	(458)	-	-	-	-	-
Training Programme for SENCOs	9,167	-	(9,167)	-	-	-	-	-
Legal team salary	2,083	-	(2,083)	-	-	-	-	-
Legal team training	-	-	-	-	-	500	(500)	-
IT equipment	331	-	(331)	-	-	-	-	-
Parents/carers subsidised places on IPSEA led training courses	1,219	-	(1,219)	-	-	-	-	-
Volunteer training	-	3,375	-	-	3,375	-	(3,375)	-
Policy work	2,983	39,796	(39,463)	-	3,316	30,847	(33,830)	333
Database replacement project	10,000	-	-	(10,000)	-	-	-	-
Free training for parents and carers	5,000	21,825	(17,231)	-	9,594	2,105	(11,532)	167
	128,093	245,682	(239,627)	(10,000)	124,148	257,568	(276,532)	105,184

Free advice and support services
A grant was provided to contribute to the delivery of the charity's free advice and support services which operate across England.

Regional
Funds were received from a number of organisations to assist families on a regional basis via IPSEA's helplines and casework support service. IPSEA records the number of families assisted throughout England.

Parent/Carer Webinars - SEND Law Training
Funds were received from grant giving organisations to cover the cost of IPSEA delivering its SEND Law training free of charge to parents and carers.

17 Restricted funds **(Continued)**

Training Programme for SENCOs
Funds were received from grant giving organisations to cover the cost of IPSEA delivering its SEND Law training to SEND Coordinators.

Legal team salary
A grant giving organisation provided funding towards the salary of a full time Legal Team Member to provide legal supervision, training and guidance for volunteers delivering the helplines.

Legal team training
Funding received for legal team members to attend a free workshop.

IT equipment
Grants were received to purchase laptops for use by staff members. Outgoing resource is matched to the depreciation charge for the year.

Parents/carers subsidised places on IPSEA led training courses
Funds were received from a number of organisations to subsidise the cost for parents/carers to attend one of our SEND law training courses. Funds were offset against the subsidy.

Volunteer training
Donations were received over a number of events celebrating IPSEA's 40th birthday for us to invest in volunteer training.

Policy work
A grant giving organisation provided funding towards IPSEA's policy work. The funds received were offset against the Policy Manager's salary and a parliamentary monitoring service subscription fee.

Database replacement project
Grant funding was received towards purchasing and implementing two new IT systems to replace our existing database which cannot sufficiently meet IPSEA's growing needs. Funds were offset against the project costs.

Free training for parents and carers
Grant funding was received to allow us to offer free training for families . The support we provide to families through our training helps to address inequality that parents/ carers can experience in navigating their way through the SEND law framework. The funding was offset against the cost to deliver training.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2023	Resources expended	Movement	Balance at 1 April 2024	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£
Strategic development:							
- Implementation of the replacement database	25,018	(18,301)	(6,717)	-	-	-	-
- Towards improving services to IPSEA's underserved communities	40,000	(14,051)	50,000	75,949	(16,135)	22,395	82,209
- Digital transformation	-	-	-	-	-	100,000	100,000
- Safeguarding legal rights	-	-	-	-	-	60,000	60,000
- Benevolent fund	-	-	-	-	-	10,000	10,000
Fixed asset fund	58,806	(13,695)	28,478	73,589	(14,045)	6,664	66,208
	123,824	(46,047)	71,761	149,538	(30,180)	199,059	318,417

Fixed asset fund
This fund represents the value of tangible and intangible fixed assets on the balance sheet.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:								
Intangible fixed assets	-	54,580	-	54,580	-	61,314	-	61,314
Tangible assets	-	11,628	-	11,628	-	12,275	-	12,275
Current assets/(liabilities)	600,248	252,209	105,184	957,641	528,031	75,949	124,148	728,128
	600,248	318,417	105,184	1,023,849	528,031	149,538	124,148	801,717

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	18,828	18,828
Between two and five years	75,310	75,310
In over five years	12,947	31,775
	107,085	125,913

The operating leases represents the rental of the charity's premises in Stansted Courtyard, Takeley, Bishop's Stortford. The lease covers an eight year term to December 2030.

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

22 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	222,132	111,172
Adjustments for:		
Investment income recognised in statement of financial activities	(20,345)	(14,976)
Depreciation and impairment of tangible fixed assets	14,045	13,695
Movements in working capital:		
Decrease/(increase) in debtors	13,691	(14,854)
(Decrease)/increase in creditors	(38,151)	30,208
Increase in deferred income	18,034	1,758
Cash generated from operations	209,406	127,003

23 Analysis of changes in net funds

The charity had no debt during the year.

IPSEA
Independent Provider of Special Education Advice

IPSEA is a national charity that works to ensure that children and young people with special educational needs and disabilities (SEND) receive the educational support they are legally entitled to.

Since we were formed in 1983, we have helped to improve the education experience of thousands of children and young people with all kinds of SEND. We do this by providing free and independent legal advice and casework support to families, undertaking policy work, and delivering training on the SEND legal framework.

01799 582030

office@ipsea.org.uk

www.ipsea.org.uk

2A Stansted Courtyard, Parsonage Road,
Takeley, Bishop's Stortford, CM22 6PU

Independent Provider of Special Education Advice

England & Wales - Charity number 327691

Accounts

Charity registration number 327691

Company registration number 02198066 (England and Wales)

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms C M Long	
	Mrs A K Abbott	
	Mr R P King	
	Ms S Sivakumaran	(Appointed 18 October 2023)
	Mr U Smith	(Appointed 18 October 2023)
	Mr D Arnold	(Appointed 3 June 2024)
	Mr G Dullage	(Appointed 10 October 2024)
Charity number	327691	
Company number	02198066	
Registered office	Unit 2a, Stansted Courtyard Parsonage Road Takeley Bishop's Stortford Hertfordshire United Kingdom CM22 6PU	
Auditor	Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ	

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

This past year has been one of transition and achievement for IPSEA. The external SEND context has seen notable changes, with the introduction of the SEND Change Programme in late 2023 and continuing into a period of uncertainty under the new government. It is not yet clear whether the SEND Change Programme and the SEND and Alternative Provision Improvement Plan will continue, or if we will see a fresh set of policy proposals under the Labour government.

Despite these external changes, IPSEA's commitment to supporting our beneficiaries has never wavered. Our staff and volunteers have worked diligently, providing advice, delivering training, making funding applications, supporting fundraisers, briefing MPs, and engaging with both central and local government to champion the rights of children and young people with SEND. We also marked a major milestone – our 40th anniversary – with a series of initiatives that celebrated IPSEA's legacy and reinforced the ongoing need for our work. This included a special parliamentary event, the publication of a new report outlining our vision for the future of SEND, and a fundraising campaign which helped raise funds to train new volunteers. These activities underscored that while much has been accomplished over our past four decades, non-compliance with the SEND legal framework is still alarmingly widespread and IPSEA's role remains as vital as ever.

This year was also marked by leadership transitions. We said farewell to Ali Fiddy, our CEO, whose contributions have left a lasting impact on our work. We extend our gratitude to Tony King, who stepped down as Chair after nine years of service that helped guide our charity's growth and governance. Sharon Gillott, our Deputy Chair and Treasurer, stepped down after nine years, at our AGM, along with trustees Jo Gubbay, Judith Russell and Marcia Ore, and Sharon Smith stepped down in February 2024. We would like to thank all trustees who served throughout the year, their commitment to IPSEA has been invaluable. We extend a warm welcome to our new Board members, Uriah Smith and Sinthu Sivakumaran, who joined in October 2023, David Arnold who joined in June 2024 and will take the role of Treasurer from Sharon and Guy Dullage who joined in October 2024. Carol Long has been appointed as the new Vice Chair, Uriah Smith has been appointed as the new Chair and we look forward to working with our newly appointed Chief Executive Officer, Madeleine Cassidy, who will lead IPSEA into its next chapter.

Our volunteers continue to be the backbone of our service, providing vital telephone advice and casework support to families, empowering them to enforce their legal rights. To further support parents and carers, we have secured grant funding that allows us to offer heavily subsidised or free SEND law training, helping empower families to enforce their children's legal rights.

Our policy work this year remained focused on ensuring that children and young people's rights to an education that meets their individual needs are maintained, and that these rights are fully applied in practice. We responded to 11 national consultations, provided seven parliamentary briefings to inform and guide policymakers, and made requests under the Freedom of Information Act to all local authorities with a safety valve agreement, collating information on the impact of the Government's safety valve intervention programme on children and young people with SEND. Through our combined efforts in advice, training and policy, we aim not only to support individual families but also to drive systemic change that upholds and protects the legal rights of all children and young people with SEND.

As we enter the first year of our new strategy, a key focus will be on reaching families of children and young people who don't traditionally reach out to us – extending our support to families who face additional barriers. We remain committed to enhancing the support we provide to our beneficiaries and advocating for a future where the SEND system works for all children and young people, and their families.

Ms C M Long
Vice Chair

Date: 29 November 2024

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to promote and advance education of children and young adults with special educational needs, particularly by providing advice, assistance and support for parents and others to obtain appropriate special educational services and to conduct and disseminate research, information and training on special education needs.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have agreed the following Vision and Mission statements which, along with the charity's objectives, form part of the organisation's multi-year strategic plan.

Vision statement
Every child and young person with special educational needs and disabilities has the right education and support to thrive and achieve their potential.

Mission statement
We use the law to help children and young people with special educational needs and disabilities get the education and support they are legally entitled to.

Strategy

The last strategic plan ran until March 2024 and has now evolved to help build capacity for the ever-increasing demand for IPSEA's services and to enable those who have historically struggled to access IPSEA services, to do so. In 2023-2024 we worked towards the following objectives in line with this strategic plan:

1. To provide legally-based information, advice and casework support for children and young people with SEND and their parents and carers in England.

2. a) To inform, educate and train professionals and practitioners working within education, local authority, health, advice and charity sector settings to ensure all children and young people with SEND receive the education and support that they are entitled to under the law.

   b) To ensure parents, carers and young people are aware of their legal rights and are empowered to challenge unlawful decisions and inadequate provision.

3. To ensure compliance with the SEND law framework by identifying and challenging unlawful practice and being at the forefront of influencing SEND policy development and legislative change.

4. To ensure IPSEA continues to be sustainable, forward-looking and provides high quality services that are responsive to the needs of children and young people with SEND and their families.

What we do

Website
Our website www.ipsea.org.uk contains a range of resources including template letters to help ensure that children and young people with SEND get the right education to meet their unique needs. It is constantly reviewed and updated to ensure it reflects current law and policy.

Information Service
This email service directs parents and carers to specific pages on our website about the rights of children and young people with SEND, as well as the duties of local authorities and schools to meet their needs.

Advice Line
For people requiring more tailored advice, we operate a free Advice Line which provides legal information and next step advice on any educational issue that relates to a child's special educational needs or disability. This could include issues relating to the support a child is receiving in school, the process for requesting an EHC needs assessment and securing an Education, Health and Care plan, annual reviews, exclusion, school transport and disability discrimination.

Tribunal Helpline
Our dedicated Tribunal Helpline gives free next step advice for parents, carers and young people on appeals and disability discrimination claims to the SEND Tribunal. This is also the gateway to our Tribunal Support Service through which we provide more extensive casework support for parents, carers and young people who are appealing a local authority decision or bringing a claim for disability discrimination to the SEND Tribunal.

Call-in Helpline Service
Our call-in helpline service, which became a permanent addition to our services this year following a successful pilot, provides another option for parents and carers seeking advice.

Tribunal Support Service
Our trained volunteers provide free individual casework support and advocacy for families needing extra assistance in order to make their appeal or claim. Access to this specialised service is available via our Tribunal Helpline. The level of support we provide in individual cases varies according to the needs of the parent, carer or young person and the complexity of the case, but it can include representation at the hearing.

IPSEA's advice and casework support services are delivered by a national network of highly-trained volunteers, supervised and supported by our advice and legal teams.

Training
We provide a range of online and face-to-face training on SEND law to parents, carers, local authorities, schools, support groups and other organisations in order to increase their knowledge and understanding of the legal framework within which decisions about provision for children and young people with SEND have to be made.

Policy work
We use the information and evidence captured through our training and advice services to influence policy at both a local and national level, and we have been instrumental in shaping law and policy in the field of special educational needs and disability. We are members of a number of key policy and strategic interest groups, including the Special Educational Consortium, the National SEND Forum, the Disabled Children's Partnership, the Special Educational Needs and Disabilities Information Organisations Group (SENDIOG) and the SEND in the Specialists coalition. We also attend regional SEND Tribunal User Group meetings which provide us with a forum to raise any issues facing parents and carers in the Tribunal process.

Achievements and performance

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit. Our services are provided to the general public free of charge. We work hard to reach all sections of the community, particularly the most disadvantaged. We offer more support to those most in need and we use a variety of media and methods of delivery to raise awareness of our work and reach as many beneficiaries as we can.

In the year 2023-24 we:

- made and received 2,514 helpline calls, providing free and independent legal information, advice and support to families
- helped 62 families through our Tribunal Support Service
- responded to 631 enquiries via our Information Service, directing people to relevant website resources and providing tailored advice where possible
- recorded 924,100 visits to our website and 2,318,642 page views
- trained 36 new volunteers
- delivered 168 training courses
- trained 1,670 parents / carers
- trained 2,513 professionals
- secured changes to policy in four local authority areas
- responded to six national consultations
- responded to four parliamentary calls for evidence

We seek feedback from all users of our helplines. Among those who participated in our 2023-24 feedback survey:

- 98% felt better able to enforce their rights or those of their child.
- 99% understood what action they needed to take to resolve the issue they were facing.

We marked our 40th anniversary in 2023, reflecting on four decades of helping children and young people with SEND get the education they are entitled to by law. To commemorate this milestone, we published a report titled 'IPSEA at 40: reflecting on the past and looking to the future' showcasing our achievements over the past 40 years, and setting out the action that must be taken to improve the SEND system. We also hosted an event in Parliament, shared our history through interviews and case studies, and launched a fundraising campaign to raise money for training new volunteers. Our anniversary activities reinforced that while much has been achieved, IPSEA's role remains crucial in protecting and upholding the rights of children and young people with SEND.

2023/24 was a year of progress and adaptation for our Advice Services. We continued to build on our restructuring efforts from the previous year, enhancing service delivery for our beneficiaries. A major development was the implementation of a new case management system, which has greatly improved our ability to manage and track the services we provide to families. In addition, we recruited paid advice workers to complement the support provided by our volunteers, helping us better meet the growing demand for our services.

Our commitment to providing high-quality training remained strong. We delivered 168 training courses, reaching 1,670 parents and carers, equipping them with the knowledge they need to secure appropriate educational support for their children. We also provided training to 2,513 professionals, continuing our efforts to improve understanding and implementation of the SEND legal framework. Our professional training includes the provision of online and face-to-face training sessions to all Information, Advice and Support Services across England. Notably, our 'Preparing a legally compliant EHC plan' course was our most commissioned training by local authorities, while our SEND law training for SENCOs and SEND Law Level 1 courses proved immensely popular, consistently selling out.

Our policy work in 2023–24 remained focused on ensuring that children and young people's rights to an education that meets their needs are maintained, and that these rights are fully applied in practice. We responded to 10 national consultations and calls for evidence on topics ranging from elective home education to the use of reasonable force in school settings. Our policy team also provided seven parliamentary briefings to policy-makers, helping them understand how the SEND system works and how families can navigate it to secure the necessary provision for their children. Furthermore, our Freedom of Information Act requests to local authorities with safety valve agreements allowed us to gather crucial data on the impact of the Government's safety valve intervention programme on children and young people with SEND.

Our online presence and resources also saw substantial growth. Our website recorded 2,318,642 page views, with the most visited page being 'Asking for an EHC needs assessment'. This underscores the continued demand for clear, accessible information on navigating the SEND system.

We were delighted to deliver our seventh annual SEN Law Conference in partnership with Matrix Chambers and Douglas Silas Solicitors. The event was delivered in a hybrid format, with 120 delegates attending in-person and 156 attending virtually. The conference included sessions from eight expert speakers, with topics including the policy landscape, legal rights and entitlements of migrant children with SEN, disability discrimination in schools and transport.

Impact of IPSEA's work - feedback from parents and carers

Below are some examples of the feedback we have received from parents and carers who have accessed our services this year:

"Fantastic support. A real lifeline for parents facing the challenges of trying to negotiate the SEN obstacle course and the only source of legal and accurate information. We wouldn't have managed to secure any of the support my son needs without IPSEA's help."

"I absolutely love your organisation. Thank you for all of the resources that you have made available, it makes fighting for your child's rights possible. Thank you."

"Amazing service - very informative and helped me so much to understand the process. Thank you so much for all your help - you're all superheroes."

"The lady I talked to today was amazing. She talked me through the wording to use and went through each point separately. I was very upset and doubting I could do the tribunal but by the end of the phone call I felt so much more confident, and I know what I need to do."

"Lovely friendly advice but also I felt valued and understood and that was so important, you spend all this time literally fighting to help your child and finally someone seems to understand and agree - it was helpful but an emotional relief too."

Financial review

Income in 2023-2024 was £1,099,958, an increase from the 2022-2023 income figure of £870,778. IPSEA's expenditure in 2023-2024 was £988,786 compared with £814,501 in 2022-2023.

Our net assets at the end of 2023-2024 are £801,717. Of these, £677,569 forms our unrestricted reserves within which £73,589 have been designated to a Fixed Asset fund. The Trustees have further designated £75,949 from unrestricted reserves to the capacity building and strategic development fund to improve services to IPSEA's beneficiaries and drive forward our work to reach the groups most in need. The remaining reserves of £124,148 are held as restricted reserves.

Going forward

As we look forward to the coming year we are seeking to invest in our service delivery and expand our collaboration with partner organisations. Whilst maintaining our commitment to support all children and young people with SEND to access special education provision and obtaining advice, we have expanded our strategic direction to reach groups who have historically been unable to access our services but who are in vital need of our support. We have a Community Project Researcher in post to initiate this important work and have secured external funding to support us in its evolution.

Reserves Policy

In accordance with best practice, the Trustees have established a reserves policy to help protect IPSEA from the consequences of an unexpected reduction in income, to ensure that the day to day cashflow requirements of the organisation are adequately covered and that we have sufficient financial resources to enable us to further our strategic objectives.

We have reviewed our ongoing commitments and liabilities and considered the various risks faced by the organisation and determined that, IPSEA should hold between £675,000 and £750,000 as unrestricted reserves. The trustees believe that this level of reserves provides some protection against unforeseen events and would allow time to put in place a response plan to protect services to our beneficiaries and, in extremis, allow us to achieve an orderly wind down.

Our unrestricted reserves at the end of 2023-2024 are £677,569 which is within our policy.

The reserves policy is reviewed on an annual basis as part of the budgeting and reforecasting process and our position against this policy is monitored via bimonthly financial reporting to the Board.

Investment Policy

Our funds are managed in accordance with the conditions of our grant agreements and the terms of our Reserves Policy. In the coming year we will look to develop our Investment Policy to maximise the financial protection and investment opportunities of its funds.

Risk Policy

The Trustees maintain a risk register which lists all risks to which the charity is exposed, categorises them as to type, applies a matrix for determining the seriousness of each identified risk according to the probability of it occurring and the impact the risk occurring would have, and sets out the measures or actions to be taken to mitigate each risk.

Risks are added to the risk register as they arise, categorised as principal or operational, re-categorised if they become more or less likely to occur, and marked as dormant or closed on the register when they have been managed or become obsolete. The risk register is reviewed by a subcommittee of the Board after each board meeting and annually by the Board as a whole.

Our thanks

Without the generous support of charitable trusts and foundations, corporate partners and individuals, we would not have been able to support families when they needed us most.

We would like to thank and make special mention of the following organisations, who made large grants or donations and/or provided us with pro bono support or income in kind over the course of the year:

- Garden Court Chambers
- The Lawson Trust
- Scott Bader Commonwealth Ltd
- The Sir James Reckitt Charity
- The Prince of Wales's Charitable Fund
- The National Lottery Community fund
- The Walter Guinness Charitable Trust
- The Schroder Charity Trust
- Special Needs Jungle
- City of Lodon Solicitors Charitable Fund
- Funding from Suffolk Community Foundation through Pear Family Fund
- Kusuma Trust UK
- QBE Foundation
- The 29th May 1961 Charitable Trust
- John Laing Charitable Trust
- The Access to Justice Foundation - Improving Lives Through Advice
- David Solomons Charitable Trust
- The Barratt Developments PLC Charitable Foundation
- William Allen Young Charitable Trust
- Bentley Advancing Life Chances Small Grants Programme
- The Legal Education Foundation
- The Fitton Trust
- The Patricia Routledge Foundation
- Pears Foundation
- Weil, Gotshal & Manges LLP
- Ashurst LLP
- Shearman and Sterling LLP

We would also like to say a special thank you to our SEN Law Conference partners, Matrix Chambers and Douglas Silas Solicitors, for their generosity in again donating the proceeds from the SEN Law Conference to IPSEA.

Structure, governance and management

Independent Provider of Special Education Advice (IPSEA) is a registered charity (327691) governed by its Articles of Association and is constituted as a Company Limited by Guarantee (2198066). It has no share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs E S Gillott	(Resigned 26 September 2024)
Mr A G King	(Resigned 3 June 2024)
Ms J Russell	(Resigned 26 September 2024)
Ms S L Smith	(Resigned 13 February 2024)
Ms C M Long	
Mrs A K Abbott	
Ms J Gubbay	(Resigned 26 September 2024)
Mr R P King	
Ms M Ore	(Appointed 18 October 2023 and resigned 26 September 2024)
Ms S Sivakumaran	(Appointed 18 October 2023)
Mr U Smith	(Appointed 18 October 2023)
Mr D Arnold	(Appointed 3 June 2024)
Mr G Dullage	(Appointed 10 October 2024)

All trustees were nominated and approved in accordance with IPSEA's Articles of Association. Trustees are recruited to ensure that the Board has a mix of people with lived experience of parenting a child with SEND and relevant experience. The Board met six times over the year. The trustees are unpaid but claim out of pocket expenses. The Chief Executive and Chair induct new trustees. Trustees are provided with further training as required.

None of the trustees has any beneficial interest in the charitable company. All of the trustees are members of the charitable company and guarantee to contribute £1 in the event of a winding up.

During the course of the year, IPSEA's Chief Executive Officer was Alison Fiddy.

The day-to-day management of IPSEA is delegated to the Chief Executive by the trustees. The Chief Executive is assisted by a team of managers who lead on the following work areas: Fundraising, Development and Communications, Legal, Advice Services, Policy and Finance. Each manager attends regular management team meetings and provides reports to the Trustees on their working area.

Trustees retain responsibility for approving all major recruitment, remuneration and contract decisions. They also retain responsibility for the overall policy direction of IPSEA.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

Mr D Arnold
Trustee
Dated: 28 November 2024

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Independent Provider of Special Education Advice for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Opinion

We have audited the financial statements of Independent Provider of Special Education Advice (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustees' 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 trustees 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditor's 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 (UK) 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 is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud. we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Tracey Richardson BSc (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

4 December 2024

Chartered Accountants
Statutory Auditor

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	3	162,102	-	245,682	407,784	341,061
Charitable activities	4	677,198	-	-	677,198	526,024
Investments	5	14,976	-	-	14,976	3,693
Total income		854,276	-	245,682	1,099,958	870,778
Expenditure on:						
Raising funds	6	59,629	-	-	59,629	73,020
Charitable activities	7	643,483	46,047	239,627	929,157	741,481
Total expenditure		703,112	46,047	239,627	988,786	814,501
Net incoming resources before transfers		151,164	(46,047)	6,055	111,172	56,277
Gross transfers between funds		(61,761)	71,761	(10,000)	-	-
Net income/(expenditure) for the year/ Net movement in funds		89,403	25,714	(3,945)	111,172	56,277
Fund balances at 1 April 2023		438,628	123,824	128,093	690,545	634,268
Fund balances at 31 March 2024		528,031	149,538	124,148	801,717	690,545

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:					
Donations and legacies	**3**	133,525	-	207,536	341,061
Charitable activities	**4**	526,024	-	-	526,024
Investments	**5**	3,693	-	-	3,693
Total income		663,242	-	207,536	870,778
Expenditure on:					
Raising funds	**6**	73,020	-	-	73,020
Charitable activities	**7**	571,595	61,788	108,098	741,481
Total expenditure		644,615	61,788	108,098	814,501
Net incoming resources before transfers		18,627	(61,788)	99,438	56,277
Gross transfers between funds		(24,488)	65,612	(41,124)	-
Net income/(expenditure) for the year/ Net movement in funds		(5,861)	3,824	58,314	56,277
Fund balances at 1 April 2022		444,489	120,000	69,779	634,268
Fund balances at 31 March 2023		438,628	123,824	128,093	690,545

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Intangible assets	**12**		61,314		43,064
Tangible assets	**13**		12,275		15,742
			73,589		58,806
Current assets					
Debtors	**14**	110,468		95,614	
Cash at bank and in hand		772,727		659,226	
		883,195		754,840	
Creditors: amounts falling due within one year	**15**	(155,067)		(123,101)	
Net current assets			728,128		631,739
Total assets less current liabilities			801,717		690,545
Income funds					
Restricted funds	**17**		124,148		128,093
Unrestricted funds					
Designated funds	**18**	149,538		123,824	
General unrestricted funds		528,031		438,628	
			677,569		562,452
			801,717		690,545

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 28 November 2024

Mr D Arnold
Trustee

Company registration number 02198066

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**22**		127,003		74,555
Investing activities					
Purchase of intangible assets		(24,278)		(43,064)	
Purchase of tangible fixed assets		(4,200)		(14,909)	
Investment income received		14,976		3,693	
Net cash used in investing activities			(13,502)		(54,280)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			113,501		20,275
Cash and cash equivalents at beginning of year			659,226		638,951
Cash and cash equivalents at end of year			772,727		659,226

1 Accounting policies

Charity information

Independent Provider of Special Education Advice is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 2a, Stansted Courtyard, Parsonage Road, Takeley, Bishop's Stortford, Hertfordshire, CM22 6PU, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. The following specific policies apply to categories of income:

Donations and legacies	- as receivable
Fees	- as the charity performs the service to which the fee relates
Grants	- as receivable unless otherwise specified
Interest	- on an accruals basis
Other income	- on an accruals basis, or as received

Grants: where grants are related to performance and specific deliverables they are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of the performance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued.

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

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services are included within the Statement of Financial Activities where the benefit to the charity is measurable and quantifiable. Such services are included at the estimated value to the charity which is the value the charity estimates it would pay on the open market for equivalent services.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to that activity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Central overhead costs are allocated to operational and fundraising functions on the basis of their use of central support services.

Fundraising costs are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of the charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with the strategic as opposed to day-to-day management of the charity's activities.

Support costs which include the central or regional office functions such as general management, payroll administration, budgeting and accounting, information technology, human resources and financing are largely allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. The basis of the cost allocation is on staff time.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Database	over 10 years straight line

1 Accounting policies **(Continued)**

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	over 3 to 5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	50,402	3,375	53,777	50,643	-	50,643
Other general grants	111,700	242,307	354,007	82,882	207,536	290,418
	162,102	245,682	407,784	133,525	207,536	341,061

4 Charitable activities

	2024 £	2023 £
Training income	621,110	480,495
SEN law conference	53,245	41,008
Other	2,843	4,521
	677,198	526,024

5 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest receivable	14,976	3,693

6 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staff costs	59,629	73,020
	59,629	73,020

7 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	602,206	468,648
Depreciation and impairment	13,695	6,806
Staff training and recruitment	7,953	13,755
Volunteer costs	2,334	876
Subscriptions and memberships	52,776	15,702
Campaigning and marketing	24,134	15,412
Staff entertainment	1,026	419
Professional fees and insurance	25,815	51,843
Office costs (including phone and website)	41,062	38,408
Premises expenses	31,046	40,822
Travel costs	15,123	12,761
Bank charges & other interest	4,218	3,959
	821,388	669,411
Share of support costs (see note 8)	78,419	54,990
Share of governance costs (see note 8)	29,350	17,080
	929,157	741,481
Analysis by fund		
Unrestricted funds - general	643,483	571,595
Unrestricted funds - designated	46,047	61,788
Restricted funds	239,627	108,098
	929,157	741,481

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	78,317	8,349	86,666	54,753	2,930	57,683
Professional fees and insurance	102	-	102	237	-	237
Audit fees	-	5,460	5,460	-	5,034	5,034
Accountancy	-	1,560	1,560	-	1,440	1,440
Legal and professional	-	11,879	11,879	-	6,846	6,846
Trustee meeting expenses	-	2,102	2,102	-	830	830
	78,419	29,350	107,769	54,990	17,080	72,070
Analysed between						
Charitable activities	78,419	29,350	107,769	54,990	17,080	72,070

Governance costs includes payments to the auditors of £5,460 (2023 - £5,034) for audit fees and £1,560 (2023 - £1,440) for non-audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The trustees are entitled to reclaim reasonable out of pocket expenses, for items such as travel expenses. During the year, 5 (2023 - 2) trustees claimed £2,102 (2023 - £830). At the year end £468 (2023 - £165) of this amount was not paid and included in creditors.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Direct charitable activities	15	12
Fundraising	-	1
Management and administration	9	8
Total	24	21

10 Employees **(Continued)**

Employment costs	2024 £	2023 £
Wages and salaries	671,136	539,552
Social security costs	55,501	49,066
Other pension costs	21,864	10,733
	748,501	599,351

Wages and salaries costs above include two ex gratia payments totalling £12,000 relating to settlement agreements in the year.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,000 - £70,000	-	1
£90,000 - £100,000	1	-

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Intangible fixed assets

	Database £
Cost	
At 1 April 2023	43,064
Additions	24,278
At 31 March 2024	67,342
Amortisation and impairment	
At 1 April 2023	-
Amortisation charged for the year	6,028
At 31 March 2024	6,028
Carrying amount	
At 31 March 2024	61,314
At 31 March 2023	43,064

13 Tangible fixed assets

	Computers
	£
Cost	
At 1 April 2023	36,434
Additions	4,200
At 31 March 2024	40,634
Depreciation and impairment	
At 1 April 2023	20,692
Depreciation charged in the year	7,667
At 31 March 2024	28,359
Carrying amount	
At 31 March 2024	12,275
At 31 March 2023	15,742

14 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	43,432	71,858
Other debtors	791	2,444
Prepayments and accrued income	66,245	21,312
	110,468	95,614

15 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		30,999	12,367
Deferred income	16	76,826	75,068
Trade creditors		20,106	25,777
Other creditors		5,255	2,480
Accruals		21,881	7,409
		155,067	123,101

16 Deferred income

	2024	2023
	£	£
Other deferred income	76,826	75,068

16 Deferred income **(Continued)**

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	76,826	75,068
Movements in the year:		
Deferred income at 1 April 2023	75,068	59,496
Released from previous periods	(75,068)	(59,496)
Resources deferred in the year	76,826	75,068
Deferred income at 31 March 2024	76,826	75,068

Deferred income includes £76,826 (2023 - £75,068) in respect of training income where the courses were not delivered by the year end date.

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£
Free advice and support services	3,500	56,500	(17,625)	-	42,375	126,120	(82,901)	-	85,594
Regional	16,949	73,780	(36,252)	-	54,477	54,566	(86,774)	-	22,269
Website construction	720	-	(720)	-	-	-	-	-	-
Parent/Carer training (Introduction to SEND law programme)	2,667	-	(2,667)	-	-	-	-	-	-
Parent/Carer Webinars - SEND Law Training	-	500	(42)	-	458	-	(458)	-	-
Training Programme for SENCOs	-	10,000	(833)	-	9,167	-	(9,167)	-	-
Legal team salary	-	5,000	(2,917)	-	2,083	-	(2,083)	-	-
Lexis - Nexis - IPSEA legal research software tool	-	3,000	(3,000)	-	-	-	-	-	-
IT equipment	2,104	-	(1,773)	-	331	-	(331)	-	-
Parents/carers subsidised places on IPSEA led training courses	565	3,500	(2,846)	-	1,219	-	(1,219)	-	-
Volunteer training	-	-	-	-	-	3,375	-	-	3,375
Policy work	2,150	28,296	(27,463)	-	2,983	39,796	(39,463)	-	3,316
Database replacement project	41,124	10,000	-	(41,124)	10,000	-	-	(10,000)	-
Digital strategy	-	6,960	(6,960)	-	-	-	-	-	-
Free training for parents and carers	-	10,000	(5,000)	-	5,000	21,825	(17,231)	-	9,594
	69,779	207,536	(108,098)	(41,124)	128,093	245,682	(239,627)	(10,000)	124,148

17 Restricted funds **(Continued)**

Free advice and support services
A grant was provided to contribute to the delivery of the charity's free advice and support services which operate across England.

Regional
Funds were received from a number of organisations to assist families on a regional basis via IPSEA's helplines and casework support service. IPSEA records the number of families assisted throughout England.

Website construction
The balance brought forward represents a proportion of the website costs that had been capitalised in a previous year of 20%. The outgoing resource is the depreciation charge for the year.

Parent/Carer training (Introduction to SEND law programme)
Funds were received from grant giving organisations to cover the cost of IPSEA delivering its one day face-to-face Introduction to SEND Law training free of charge to parents and carers.

Parent/Carer Webinars - SEND Law Training
Funds were received from grant giving organisations to cover the cost of IPSEA delivering its SEND Law training free of charge to parents and carers.

Training Programme for SENCOs
Funds were received from grant giving organisations to cover the cost of IPSEA delivering its SEND Law training to SEND Coordinators.

Legal team salary
A grant giving organisation provided funding towards the salary of a full time Legal Team Member to provide legal supervision, training and guidance for volunteers delivering the helplines.

Lexis Nexis - IPSEA legal research software tool
Funding was received for a subscription to an online legal research software programme. This ensures our Legal Team has access to up to date legislation and case law information.

IT equipment
Grants were received to purchase laptops for use by staff members. Outgoing resource is matched to the depreciation charge for the year.

17 Restricted funds **(Continued)**

Parents/carers subsidised places on IPSEA led training courses
Funds were received from a number of organisations to subsidise the cost for parents/carers to attend one of our SEND law training courses. Funds were offset against the subsidy.

Volunteer training
Donations were received over a number of events celebrating IPSEA's 40th birthday for us to invest in volunteer training.

Policy work
A grant giving organisation provided funding towards IPSEA's policy work. The funds received were offset against the Policy Manager's salary and a parliamentary monitoring service subscription fee.

Database replacement project
Grant funding was received towards purchasing and implementing two new IT systems to replace our existing database which cannot sufficiently meet IPSEA's growing needs. Funds were offset against the project costs.

Digital strategy
Grant funding was received in order for us to assess and expand on IPSEA's digital strategy to futureproof our charitable activites.

Free training for parents and carers
Grant funding was received to allow us to offer free training for families . The support we provide to families through our training helps to address inequality that parents/carers can experience in navigating their way through the SEND law framework. The funding was offset against the cost to deliver training.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Resources expended	Movement	Balance at 1 April 2023	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£
Strategic development:							
- Implementation of the replacement database	60,000	(34,982)	-	25,018	(18,301)	(6,717)	-
- Towards engaging with those who historically have been unable to engage with IPSEA's services	40,000	-	-	40,000	(14,051)	50,000	75,949
- To ensure our office facilities are suitable for our needs	20,000	(20,000)	-	-	-	-	-
Fixed asset fund	-	(6,806)	65,612	58,806	(13,695)	28,478	73,589
	120,000	(61,788)	65,612	123,824	(46,047)	71,761	149,538

Fixed asset fund

This fund represents the value of tangible and intangible fixed assets on the balance sheet.

19 Analysis of net assets between funds

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:								
Intangible fixed assets	-	61,314	-	61,314	-	43,064	-	43,064
Tangible assets	-	12,275	-	12,275	-	15,742	-	15,742
Current assets/(liabilities)	528,031	75,949	124,148	728,128	438,628	65,018	128,093	631,739
	528,031	149,538	124,148	801,717	438,628	123,824	128,093	690,545

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	18,828	18,828
Between two and five years	75,310	75,310
In over five years	31,775	50,654
	125,913	144,792

The operating leases represents the rental of the charity's premises in Stansted Courtyard, Takeley, Bishop's Stortford. The lease was taken out in the year and covers an eight year term to December 2030.

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

22 Cash generated from operations	2024	2023
	£	£
Surplus for the year	111,172	56,277
Adjustments for:		
Investment income recognised in statement of financial activities	(14,976)	(3,693)
Depreciation and impairment of tangible fixed assets	13,695	6,806
Movements in working capital:		
(Increase) in debtors	(14,854)	(15,032)
Increase in creditors	30,208	14,625
Increase in deferred income	1,758	15,572
Cash generated from operations	127,003	74,555

23 Analysis of changes in net funds

The charity had no debt during the year.

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Independent Provider of Special Education Advice

England & Wales - Charity number 327691

Accounts

Charity registration number 327691

Company registration number 02198066 (England and Wales)

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs E S Gillott	
	Mr A G King	
	Ms J Russell	
	Ms S L Smith	
	Ms C M Long	
	Mrs A K Abbott	
	Ms J Gubbay	
	Mr R P King	(Appointed 24 May 2022)
Charity number	327691	
Company number	02198066	
Registered office	Unit 2a, Stansted Courtyard Parsonage Road Takeley Bishop's Stortford Hertfordshire United Kingdom CM22 6PU	
Auditor	Azets Audit Services Compass House Vision Park Histon Cambridge Cambridgeshire United Kingdom CB24 9AD	

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

This has been a busy year for IPSEA, beginning as it did with the publication of the long-awaited government SEND Review in the form of a Green Paper which set out for consultation a range of proposals for changes to the SEND system. There has also been a significant amount of political change, which led to us seeing three ministers with responsibility for SEND and five secretaries of state for education.

Our staff team has worked tirelessly throughout the year, supporting families and volunteers, submitting funding applications, supporting fundraisers, arranging and delivering training, briefing MPs, liaising with central and local government, and communicating with our beneficiaries. With the growing cost of living crisis in mind, we completed a review of our employee benefits to ensure that we are supporting employees in the best way possible in line with what's affordable and sustainable in the long-term for a charity of our size.

The project to replace our in-house database with a new case management system picked up pace and we were delighted to reach the go live stage just after the end of the financial year. We were also pleased to move from our offices in Saffron Walden to brand new, smaller and accessible premises in Takeley.

I would like to thank the trustees who have served throughout the year, including Richard King who joined the Board in May 2022, and I would like to say a huge thank you to the volunteers who have provided telephone advice and casework support to families. The impact of this is clear from the high percentage of parents and carers who completed our follow-up survey confirming that they felt better able to enforce their legal rights or those of their child, and understood what action they needed to take to resolve the issue they were facing. We piloted a new approach to training volunteers this year with the aim of building their confidence more quickly and we have also harnessed the opportunity created by the SQE route to qualification as a solicitor and developed guidelines on Qualifying Work Experience (QWE) for our volunteers.

We are pleased to have continued to secure grant funding to enable us to provide heavily-subsidised or free SEND law training to parents and carers. This has contributed to us training more than 1400 parents and carers on the SEND law framework. We also started a programme of Q&A Facebook live sessions with our legal team, offering parents and carers another method for obtaining advice and guidance.

In 2022-2023, our policy work was dominated by the SEND Green Paper and the Change Programme outlined in the subsequent Improvement Plan. We collaborated with other organisations in the sector to influence a strong collective response to the Government's proposed reforms and we were pleased that our CEO was asked to give oral evidence to the Education Select Committee at a one-off evidence session on the Green Paper. Following this session, the Committee quoted our evidence in a letter to the Secretary of State for Education.

As we enter the final year of our current strategy, we will work to develop the support we provide to individual families and increase our reach to parents and carers who face additional barriers in securing special educational provision for their children. Our policy work will focus on the implementation of the DfE's SEND Change Programme and, in particular, ensuring that parents, carers, young people, local authorities, schools and others in the SEND sector understand that there has been no change to the legislative framework for supporting children and young people with SEND. We will also continue to make the case for stronger accountability in the SEND system.

Mr A G King
Chairman

Date: 16 October 2023

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to promote and advance education of children and young adults with special educational needs, particularly by providing advice, assistance and support for parents and others to obtain appropriate special educational services and to conduct and disseminate research, information and training on special education needs.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have agreed the following Vision and Mission statements which, along with the charity's objectives, form part of the organisation's multi-year strategic plan.

Vision statement

Children and young people with special educational needs and disabilities are able to fulfil their potential.

Mission statement

We help children and young people with special educational needs and disabilities, and their families and carers, get the appropriate education, training and support to which they are entitled under the law.

Strategy

The current strategic plan runs until March 2024. In 2022-2023 we worked towards the following objectives in line with this strategic plan:

1. To provide legally-based information, advice and casework support for children and young people with SEND and their parents and carers in England.

2. a) To inform, educate and train professionals and practitioners working within education, local authority, health, advice and charity sector settings to ensure all children and young people with SEND receive the education and support that they are entitled to under the law.

   b) To ensure parents, carers and young people are aware of their legal rights and are empowered to challenge unlawful decisions and inadequate provision.

3. To ensure compliance with the SEND law framework by identifying and challenging unlawful practice and being at the forefront of influencing SEND policy development and legislative change.

4. To ensure IPSEA continues to be sustainable, forward-looking and provides high quality services that are responsive to the needs of children and young people with SEND and their families.

What we do

Website
Our website www.ipsea.org.uk contains a range of resources including template model letters to help ensure that children and young people with SEND get the right education to meet their unique needs. It is constantly reviewed and updated to ensure it reflects current law and policy.

Information Service
This email service directs parents and carers to specific pages on our website about the rights of children and young people with SEND, as well as the duties of local authorities and schools to meet their needs.

Advice Line
For people requiring more tailored advice, we operate a free Advice Line which provides legal information and next step advice on any educational issue that relates to a child's special educational needs or disability. This could include issues relating to the support a child is receiving in school, the process for requesting an EHC needs assessment and securing an Education, Health and Care plan, annual reviews, exclusion, school transport and disability discrimination.

Tribunal Helpline
Our dedicated Tribunal Helpline gives free next step advice for parents, carers and young people on appeals and disability discrimination claims to the SEND Tribunal. This is also the gateway to our Tribunal Support Service through which we provide more extensive casework support for parents, carers and young people who are appealing a local authority decision or bringing a claim for disability discrimination to the SEND Tribunal.

Call-in Helpline Service
Our call-in helpline service, which became a permanent addition to our services this year following a successful pilot, provides another option for parents and carers seeking advice.

Tribunal Support Service
Our trained volunteers provide free individual casework support and advocacy for families needing extra assistance in order to make their appeal or claim. Access to this specialised service is available via our Tribunal Helpline. The level of support we provide in individual cases varies according to the needs of the parent, carer or young person and the complexity of the case, but it can include representation at the hearing.

IPSEA's advice and casework support services are delivered by a national network of highly-trained volunteers, supervised and supported by our volunteer and legal teams.

Training
We provide a range of online and face-to-face training on SEND law to parents, carers, local authorities, schools, support groups and other organisations in order to increase their knowledge and understanding of the legal framework within which decisions about provision for children and young people with SEND have to be made.

Policy work
We use the information and evidence captured through our training and advice services to influence policy at both a local and national level, and we have been instrumental in shaping law and policy in the field of special educational needs and disability. We are members of a number of key policy and strategic interest groups, including the Special Educational Consortium, the National SEND Forum, the Disabled Children's Partnership and the Special Educational Needs and Disabilities Information Organisations Group (SENDIOG). We also attend regional SEND Tribunal User Group meetings which provide us with a forum to raise any issues facing parents and carers in the Tribunal process.

Achievements and performance

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit. Our services are provided to the general public free of charge. We work hard to reach all sections of the community, particularly the most disadvantaged. We offer more support to those most in need and we use a variety of media and methods of delivery to raise awareness of our work and reach as many beneficiaries as we can.

In the year 2022-23 we:

- helped 103 families through our Tribunal Support Service
- helped 2765 families with advice through our helplines and information service
- recorded 847,315 visits to our website and 2,190,030 page views
- trained 23 new volunteers
- delivered 160 training courses
- trained 1417 parents / carers
- trained 1260 professionals
- secured changes to policy in three local authority areas
- responded to seven government consultations, and
- responded to eight parliamentary calls for evidence.

We seek feedback from all users of our helplines and of those that responded to our survey in 2022-2023:

- 94% felt better able to enforce their legal rights or those of their child, and
- 94% understood what action they needed to take to resolve the issue they were facing.

We are disappointed to have advised and supported fewer people this year, particularly at a time when Tribunal appeal numbers are at an all time high, when local authorities continue to routinely break the law and when the Government's proposals for reform of the SEND system are creating widespread confusion. There are a range of reasons for the reduction in families helped. Although we introduced our new case management system just after the end of the financial year, delays in the implementation process impacted the recruitment of new volunteers as we were keen to avoid having to train people on two systems in quick succession.

We have also experienced the effects of the significant national reduction in the number of people volunteering since before the pandemic, and delays at the SEND Tribunal mean cases are running on longer, resulting in our existing volunteers being able to take on fewer cases in a 12 month period. It is clear we are not going to meet the overall target in our strategy to increase the number of families supported.

We exceeded our target to train 1000 parents and carers in 2022-2023, equipping them with the knowledge needed to secure appropriate support for their children. We also condensed some of our SEND law courses for parents/carers into shorter, 90-minute sessions run over three lunchtimes, evenings and/or school holidays and delivered two Facebook Live Q&A sessions on early years and phase transfer. We provided online and face-to-face training to all Information, Advice and Support Services across England. We also launched two new training courses for local authorities – Preparing a legally compliant EHC plan and Decision making and appeals: Getting it right from the beginning. Our SEND law training for SENCos was consistently oversubscribed.

Our policy work in 2022-2023 was focused on the SEND Green Paper which set out the Government's proposals for reforming the SEND system. We delivered a free webinar on the proposals in the Government's Green Paper titled "SEND review – the proposals, the implications and next steps" to ensure parents, carers and professionals fully understood the implications of the proposed reforms and felt empowered to respond to the consultation. The webinar was attended by more than 400 people (75% of whom were parents/carers) and over 1200 accessed the recording. Of those who attended, 96% said the webinar had helped them to better understand the proposals outlined in the Green Paper and 92% said they were more likely to respond to the public consultation.

We submitted an influential response to the consultation which was widely shared across the sector and quoted in the specialist education press, and we gave oral evidence to the House of Commons Education Select Committee at a special session on the Green Paper. We also coordinated a letter to the Secretary of State for Education from more than 30 solicitors and barristers urging her to rethink the Government's plans to reform the SEND legal framework. This led to a productive meeting with the Minister for Children, Families and Wellbeing.

Alongside our work associated with the SEND Green Paper, we responded to a number of government consultations including on the timescales for issuing a draft amended EHC plan following annual review, the new framework for joint local area SEND inspections, the terms of reference for the COVID-19 public inquiry and the draft national framework for children's social care.

Over the course of the year, we are pleased to have worked collaboratively with a range of other organisations. This has involved producing joint publications, writing articles and blogs, and delivering webinars with the Howard League for Penal Reform, Down's Syndrome Association, British Institute of Human Rights and Special Needs Jungle. We were also delighted to deliver our sixth annual SEN Law Conference in partnership with Matrix Chambers and Douglas Silas Solicitors. The event was delivered on a hybrid basis, with 95 delegates attending in person and 171 attending online. The conference included keynotes and panel discussions on early years, SEN and international human rights law, litigating shortages of special school places and provision, and the challenges experienced by local authorities and health in meeting their legal obligations towards children and young people with SEN.

We also worked with external consultants on the development of a new impact measurement framework and digital strategy.

Impact of IPSEA's work - feedback from parents and carers

Below are some examples of the feedback we have received from parents and carers who have accessed our services this year:

"*None other than an excellent service, thank you. The lady that I had the appt with was very helpful and very reassuring.*"

"*Excellent service and so helpful. We now know our next steps.*"

"*My volunteer was amazing. Very supportive and informative. Exactly what I needed after a very stressful 6 months. I feel ready for the next stage now.*"

"*The ... volunteer was absolutely excellent and very much helped me clarify my main points as to the appeal SEND35 form. She knew her stuff and was able to quickly absorb my complicated situation and give clear advice. Fantastic.*"

"*The helplines are a wonderful service that have made a difference to our family and enabled us to get appropriate, accessible education in place.*"

"*...very knowledgeable and helpful, I would have been completely lost without advice this week.*"

Financial review

Income in 2022-2023 was £870,778, an increase from the 2021-2022 income figure of £834,658. IPSEA's expenditure in 2022-23 was £814,501 compared with £691,250 in 2021-2022.

Our net assets at the end of 2022-2023 are £690,545. Of these £562,452 forms our unrestricted reserves. The Trustees have designated £65,018 from those reserves to the capacity building and strategic development fund to support the implementation of projects in furtherance of our strategic plan, and £58,806 representing the value of fixed assets, leaving £438,628 in general unrestricted funds. The remaining reserves of £128,093 are held as restricted reserves.

Going forward

Our current strategy runs until March 2024 and the focus for the coming year will be on building our capacity to provide one-off next step advice and casework support for the benefit of more children and young people with SEND. This will include implementing a new case management system, reviewing the scope of the support we provide and exploring whether we can make better use of technology. The Trustees have designated funds for these purposes.

IPSEA turns 40 in 2023 and we are planning a series of activities to mark the occasion with the aim of raising greater awareness of the ongoing challenges children and young people with SEND and their families face in securing support. We will also be developing our next three-year strategic plan, and implementing a new impact measurement framework and digital strategy.

Reserves Policy

The trustees have established a reserves policy to help protect IPSEA from the consequences of an unexpected reduction in income, to ensure that the day-to-day cashflow requirements of the organisation are adequately covered and to ensure that we are able to fund projects to further our strategic objectives and where 'matched funding' is required.

The Trustees have determined that reserves equivalent to six months' expenditure should be held. Based on the current financial position and forecasts this is estimated at £472,000.

The reserves policy is reviewed on an annual basis and cash reserves are kept under regular review by the management team and Trustees as part of the normal monitoring budgetary process.

Investment Policy

Aside from retaining the amount required by our Reserves Policy most of IPSEA's funds are to be spent in the short term so there are no funds for long term investment.

Risk Policy

The Trustees maintain a risk register which lists all risks to which the charity is exposed, categorises them as to type, applies a matrix for determining the seriousness of each identified risk according to the probability of it occurring and the impact the risk occurring would have, and sets out the measures or actions to be taken to mitigate each risk.

Risks are added to the risk register as they arise, categorised as principal or operational, re-categorised if they become more or less likely to occur, and marked as dormant or closed on the register when they have been managed or become obsolete. The Board of Trustees completed a thorough review of the risk management process and central risk register in 2022. The risk register is reviewed by a subcommittee of the Board after each board meeting and annually by the Board as a whole.

Our thanks

Without the generous support of charitable trusts and foundations, corporate partners and individuals, we would not have been able to support families when they needed us most.

We would like to thank and make special mention of the following organisations, who made large grants or donations and/or provided us with pro bono support or income in kind over the course of the year:

- Allen & Overy
- Ashurst
- Baily Thomas Charitable Fund
- Dun & Bradstreet
- Eastern Counties Educational Trust
- Esmée Fairbairn Foundation
- Essex Community Foundation
- Garden Court Chambers
- Greenberg Traurig
- John Lyon's Charity
- Kent Community Foundation
- Matrix Chambers
- Pears Foundation
- SEN Opportunities
- Shanly Foundation
- Shearman & Sterling
- St James's Place Charitable Foundation

- The Access to Justice Foundation
- The Alan Edward Higgs Charity
- The Eveson Trust
- The Gerald Palmer Eling Trust
- The National Lottery Community Fund
- Weil, Gotshal & Manges

We would also like to say a special thank you to our SEN Law Conference partners, Matrix Chambers and Douglas Silas Solicitors, for their generosity in again donating the proceeds from the conference to IPSEA.

Structure, governance and management

Independent Provider of Special Education Advice ("IPSEA") is a registered charity (327691) governed by its Articles of Association and is constituted as a Company Limited by Guarantee (2198066). It has no share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs E S Gillott
Mr A G King
Ms J Russell
Ms S L Smith
Ms C M Long
Mrs A K Abbott
Ms J Gubbay
Mr R P King (Appointed 24 May 2022)

All trustees were nominated and approved by IPSEA's Members at its AGM (in accordance with its Articles of Association). Trustees are recruited to ensure that the Board has a mix of people with lived experience of parenting a child with SEND and relevant experience. The Board met seven times over the year. The trustees are unpaid but claim out of pocket expenses. The Chief Executive and Chair induct new trustees. Trustees are provided with further training as required.

None of the trustees has any beneficial interest in the charitable company. All of the trustees are members of the charitable company and guarantee to contribute £1 in the event of a winding up.

During the course of the year, IPSEA's Chief Executive Officer was Alison Fiddy.

The day-to-day management of IPSEA is delegated to the Chief Executive by the trustees. The Chief Executive is assisted by a team of managers who lead on the following work areas: Fundraising, Development and Communications, Legal, Advice Services, Policy and Finance. Each manager attends regular management team meetings and provides reports to the Trustees on their working areas. During 2022-2023, six of the seven Board meetings were attended by a member of the management team.

Trustees retain responsibility for approving all major recruitment, remuneration and contract decisions. They also retain responsibility for the overall policy direction of IPSEA.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

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Mr A G King

Trustee

Dated: 15 October 2023

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Independent Provider of Special Education Advice for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Opinion

We have audited the financial statements of Independent Provider of Special Education Advice (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustees' 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 trustees 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditor's 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 (UK) 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 is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets

7/11/23

Azets Audit Services

Chartered Accountants
Statutory Auditor

Compass House
Vision Park
Histon
Cambridge
Cambridgeshire
United Kingdom
CB24 9AD

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:						
Donations and legacies	**3**	133,525	-	207,536	341,061	377,369
Charitable activities	**4**	526,024	-	-	526,024	457,198
Investments	**5**	3,693	-	-	3,693	91
Total income		663,242	-	207,536	870,778	834,658
Expenditure on:						
Raising funds	**6**	73,020	-	-	73,020	59,201
Charitable activities	**7**	571,595	61,788	108,098	741,481	632,049
Total expenditure		644,615	61,788	108,098	814,501	691,250
Net incoming resources before transfers		18,627	(61,788)	99,438	56,277	143,408
Gross transfers between funds		(24,488)	65,612	(41,124)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(5,861)	3,824	58,314	56,277	143,408
Fund balances at 1 April 2022		444,489	120,000	69,779	634,268	490,860
Fund balances at 31 March 2023		438,628	123,824	128,093	690,545	634,268

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:					
Donations and legacies	3	146,580	-	230,789	377,369
Charitable activities	4	457,198	-	-	457,198
Investments	5	91	-	-	91
Total income		603,869	-	230,789	834,658
Expenditure on:					
Raising funds	6	59,201	-	-	59,201
Charitable activities	7	447,266	-	184,783	632,049
Total expenditure		506,467	-	184,783	691,250
Net incoming resources before transfers		97,402	-	46,006	143,408
Net (expenditure)/income for the year/ Net movement in funds		97,402	-	46,006	143,408
Fund balances at 1 April 2021		347,087	120,000	23,773	490,860
Fund balances at 31 March 2022		444,489	120,000	69,779	634,268

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	11		43,064		-
Tangible assets	12		15,742		7,639
			58,806		7,639
Current assets					
Debtors	13	95,614		80,582	
Cash at bank and in hand		659,226		638,951	
		754,840		719,533	
Creditors: amounts falling due within one year	14	(123,101)		(92,904)	
Net current assets			631,739		626,629
Total assets less current liabilities			690,545		634,268
Income funds					
Restricted funds	16		128,093		69,779
Unrestricted funds					
Designated funds	17	123,824		120,000	
General unrestricted funds		438,628		444,489	
			562,452		564,489
			690,545		634,268

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18 October 2023

A G King

Mr A G King
Trustee

Company registration number 02198066

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	**21**		74,555		145,585
Investing activities					
Purchase of intangible assets		(43,064)		-	
Purchase of tangible fixed assets		(14,909)		(2,498)	
Investment income received		3,693		91	
Net cash used in investing activities			(54,280)		(2,407)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			20,275		143,178
Cash and cash equivalents at beginning of year			638,951		495,773
Cash and cash equivalents at end of year			659,226		638,951

1 Accounting policies

Charity information

Independent Provider of Special Education Advice is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 2a, Stansted Courtyard, Parsonage Road, Takeley, Bishop's Stortford, Hertfordshire, CM22 6PU, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. The following specific policies apply to categories of income:

Donations and legacies	- as receivable
Fees	- as the charity performs the service to which the fee relates
Grants	- as receivable unless otherwise specified
Interest	- on an accruals basis
Other income	- on an accruals basis, or as received

Grants: where grants are related to performance and specific deliverables they are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of the performance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued.

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

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services are included within the Statement of Financial Activities where the benefit to the charity is measurable and quantifiable. Such services are included at the estimated value to the charity which is the value the charity estimates it would pay on the open market for equivalent services.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to that activity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Central overhead costs are allocated to operational and fundraising functions on the basis of their use of central support services.

Fundraising costs are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of the charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with the strategic as opposed to day-to-day management of the charity's activities.

Support costs which include the central or regional office functions such as general management, payroll administration, budgeting and accounting, information technology, human resources and financing are largely allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. The basis of the cost allocation is on staff time.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Database	No amortisation has been provided as the database is currently under construction

1 Accounting policies **(Continued)**

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	over 3 to 5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	50,643	-	50,643	84,680	-	84,680
Other general grants	82,882	207,536	290,418	61,900	230,789	292,689
	133,525	207,536	341,061	146,580	230,789	377,369

4 Charitable activities

	2023 £	2022 £
Training income	480,495	426,892
SEN law conference	41,008	30,306
Other	4,521	-
	526,024	457,198

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bank interest receivable	3,693	91

6 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Staff costs	73,020	59,201
	73,020	59,201

7 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	468,648	425,147
Depreciation and impairment	6,806	5,232
Staff training and recruitment	13,755	4,853
Volunteer costs	876	86
Subscriptions and memberships	15,702	18,784
Campaigning and marketing	15,412	2,340
Staff entertainment	419	641
Professional fees and insurance	51,843	34,811
Office costs (including phone and website)	38,408	46,169
Premises expenses	40,822	25,036
Travel costs	12,761	1,234
Bank charges & other interest	3,959	4,981
	669,411	569,314
Share of support costs (see note 8)	54,990	38,990
Share of governance costs (see note 8)	17,080	23,745
	741,481	632,049
Analysis by fund		
Unrestricted funds - general	571,595	447,266
Unrestricted funds - designated	61,788	-
Restricted funds	108,098	184,783
	741,481	632,049

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	54,753	2,930	57,683	38,477	-	38,477
Professional fees and insurance	237	-	237	513	-	513
Audit fees	-	5,034	5,034	-	4,980	4,980
Accountancy	-	1,440	1,440	-	600	600
Legal and professional	-	6,846	6,846	-	17,183	17,183
Trustee meeting expenses	-	830	830	-	982	982
	54,990	17,080	72,070	38,990	23,745	62,735
Analysed between						
Charitable activities	54,990	17,080	72,070	38,990	23,745	62,735

Governance costs includes payments to the auditors of £5,034 (2022 - £4,980) for audit fees and £1,440 (2021 - £600) for non-audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The trustees are entitled to reclaim reasonable out of pocket expenses, for items such as travel expenses. During the year, 2 (2022 - 1) trustees claimed £830 (2022 - £117).

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Direct charitable activities	12	9
Fundraising	1	2
Managment and administration	8	8
	21	19

Employment costs	2023 £	2022 £
Wages and salaries	539,552	473,758
Social security costs	49,066	39,463
Other pension costs	10,733	9,604
	599,351	522,825

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000 - £70,000	1	1

11 Intangible fixed assets

	Database £
Cost	
At 1 April 2022	-
Additions	43,064
At 31 March 2023	43,064
Amortisation and impairment	
At 1 April 2022 and 31 March 2023	-
Carrying amount	
At 31 March 2023	43,064
At 31 March 2022	-

12 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	46,469
Additions	14,909
Disposals	(24,944)
At 31 March 2023	36,434
Depreciation and impairment	
At 1 April 2022	38,830
Depreciation charged in the year	6,806
Eliminated in respect of disposals	(24,944)
At 31 March 2023	20,692
Carrying amount	
At 31 March 2023	15,742
At 31 March 2022	7,639

13 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	71,858	56,639
Other debtors	2,444	3,719
Prepayments and accrued income	21,312	20,224
	95,614	80,582

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		12,367	12,372
Deferred income	15	75,068	59,496
Trade creditors		25,777	10,005
Other creditors		2,480	2,363
Accruals		7,409	8,668
		123,101	92,904

15 Deferred income

	2023	2022
	£	£
Other deferred income	75,068	59,496

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	75,068	59,496
Movements in the year:		
Deferred income at 1 April 2022	59,496	84,227
Released from previous periods	(59,496)	(84,227)
Resources deferred in the year	75,068	59,496
Deferred income at 31 March 2023	75,068	59,496

Deferred income includes £75,068 (2022 - £41,996) in respect of training income where the courses were not delivered by the year end date, and £nil (2022 - £17,500) in respect of an unrestricted grant that specifically relates to a future period.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Free helplines	833	-	(833)	-	-	-	-	-
Free advice and support services	1,666	9,200	(7,366)	3,500	56,500	(17,625)	-	42,375
Regional	10,334	61,091	(54,476)	16,949	73,780	(36,252)	-	54,477
ICT database requirements	6,500	-	(6,500)	-	-	-	-	-
Website construction	1,440	-	(720)	720	-	(720)	-	-
Chief executive salary	-	42,000	(42,000)	-	-	-	-	-
Parent/Carer training (Introduction to SEND law programme)	3,000	8,800	(9,133)	2,667	-	(2,667)	-	-
Parent/Carer Webinars - SEND Law Training	-	-	-	-	500	(42)	-	458
Training Programme for SENCOs	-	-	-	-	10,000	(833)	-	9,167
Legal team salary	-	-	-	-	5,000	(2,917)	-	2,083
Lexis - Nexis - IPSEA legal research software tool	-	1,875	(1,875)	-	3,000	(3,000)	-	-
Consultancy	-	230	(230)	-	-	-	-	-
IT equipment	-	4,223	(2,119)	2,104	-	(1,773)	-	331
Parents/carers subsidised places on IPSEA led training courses	-	6,921	(6,356)	565	3,500	(2,846)	-	1,219
Call in pilot	-	30,000	(30,000)	-	-	-	-	-
Policy work	-	16,449	(14,299)	2,150	28,296	(27,463)	-	2,983
Database replacement project	-	50,000	(8,876)	41,124	10,000	-	(41,124)	10,000
Digital strategy	-	-	-	-	6,960	(6,960)	-	-
Free training for parents and carers	-	-	-	-	10,000	(5,000)	-	5,000
	23,773	230,789	(184,783)	69,779	207,536	(108,098)	(41,124)	128,093

16 Restricted funds **(Continued)**

Free helplines
These funds were received specifically to deliver the charity's Advice Line and Tribunal Helpline. These services operate across England.

Free advice and support services
A grant was provided to contribute to the delivery of the charity's free advice and support services which operate across England.

Regional
Funds were received from a number of organisations to assist families on a regional basis via IPSEA's helplines and casework support service. IPSEA records the number of families assisted throughout England.

ICT database requirements
IPSEA received funds from a grant giving organisation to cover the costs associated with identifying potential suppliers for a replacement IT system for IPSEA's current database. The funding covers a full vendor analysis and the identification of a suitable system to cover IPSEA's long term case management and client relationship management needs.

Website construction
The balance brought forward represents a proportion of the website costs that had been capitalised in a previous year of 20%. The outgoing resource is the depreciation charge for the year.

Chief executive salary
A grant giving organisation provided funding towards the salary of the Chief Executive. The funds received were offset against the Chief Executive's salary.

Parent/Carer training (Introduction to SEND law programme)
Funds were received from grant giving organisations to cover the cost of IPSEA delivering its one day face-to-face Introduction to SEND Law training free of charge to parents and carers.

Parent/Carer Webinars - SEND Law Training
Funds were received from grant giving organisations to cover the cost of IPSEA delivering its SEND Law training free of charge to parents and carers.

Training Programme for SENCOs
Funds were received from grant giving organisations to cover the cost of IPSEA delivering its SEND Law training to SEND Coordinators.

Legal team salary
A grant giving organisation provided funding towards the salary of a full time Legal Team Member to provide legal supervision, training and guidance for volunteers delivering the helplines.

16 Restricted funds **(Continued)**

Lexis Nexis - IPSEA legal research software tool
Funding was received for a subscription to an online legal research software programme. This ensures our Legal Team has access to up to date legislation and case law information.

Consultancy
Grant funding was received to pay for consultants to cover additional short term staffing requirements and to work on a specific identified project. The funds were offset against the consultants' invoiced costs.

IT equipment
Grants were received to purchase laptops for use by staff members. Outgoing resource is matched to the depreciation charge for the year.

Parents/carers subsidised places on IPSEA led training courses
Funds were received from a number of organisations to subsidise the cost for parents/carers to attend one of our SEND law training courses. Funds were offset against the subsidy.

Call in pilot
Grant funding was received to enable IPSEA to pilot a call-in advice service as an alternative method of delivery to our existing pre-bookable appointment system. Funds were offset against the project costs.

Policy work
A grant giving organisation provided funding towards IPSEA's policy work. The funds received were offset against the Policy Manager's salary and a parliamentary monitoring service subscription fee.

Database replacement project
Grant funding was received towards purchasing and implementing two new IT systems to replace our existing database which cannot sufficiently meet IPSEA's growing needs. Funds were offset against the project costs.

Digital strategy
Grant funding was received in order for us to assess and expand on IPSEA's digital strategy to futureproof our charitable activites.

Free training for parents and carers
Grant funding was received to allow us to offer free training for families . The support we provide to families through our training helps to address inequality that parents/ carers can experience in navigating their way through the SEND law framework. The funding was offset against the cost to deliver training.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

				Movement in funds				
	Balance at 1 April 2021	Movement	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Strategic development:								
- Implementation of the replacement database	60,000	-	60,000	-	(34,982)	-	-	25,018
- Towards improving services to IPSEA's beneficiaries	40,000	-	40,000	-	-	-	-	40,000
- To ensure our office facilities are suitable for our needs	20,000	-	20,000	-	(20,000)	-	-	-
Fixed asset fund	-	-	-	-	(6,806)	65,612	-	58,806
	120,000	-	120,000	-	(61,788)	65,612	-	123,824

Fixed asset fund
This fund represents the value of tangible and intangible fixed assets on the balance sheet.

18 Analysis of net assets between funds

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:								
Intangible fixed assets	-	43,064	-	43,064	-	-	-	-
Tangible assets	-	15,742	-	15,742	6,919	-	720	7,639
Current assets/(liabilities)	438,628	65,018	128,093	631,739	437,570	120,000	69,059	626,629
	438,628	123,824	128,093	690,545	444,489	120,000	69,779	634,268

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	18,828	12,000
Between two and five years	75,310	-
In over five years	50,654	-
	144,792	12,000

The operating leases represents the rental of the charity's premises in Stansted Courtyard, Takeley, Bishop's Stortford. The lease was taken out in the year and covers an eight year term to December 2030.

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

21 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	56,277	143,408
Adjustments for:		
Investment income recognised in statement of financial activities	(3,693)	(91)
Depreciation and impairment of tangible fixed assets	6,806	5,232
Movements in working capital:		
(Increase)/decrease in debtors	(15,032)	23,328
Increase/(decrease) in creditors	14,625	(1,561)
Increase/(decrease) in deferred income	15,572	(24,731)
Cash generated from operations	74,555	145,585

22 Analysis of changes in net funds

The charity had no debt during the year.

Independent Provider of Special Education Advice

England & Wales - Charity number 327691

Accounts

Charity Registration No. 327691

Company Registration No. 02198066 (England and Wales)

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs E S Gillott	
	Mr A G King	
	Ms J Russell	
	Ms S L Smith	(Appointed 28 January 2022)
	Ms C M Long	(Appointed 1 December 2021)
	Mrs A K Abbott	(Appointed 1 December 2021)
	Ms J Gubbay	(Appointed 1 December 2021)
	Mr R P King	(Appointed 24 May 2022)
Charity number	327691	
Company number	02198066	
Registered office	24-26 Gold Street Saffron Walden Essex United Kingdom CB10 1EJ	
Auditor	Azets Audit Services Compass House Vision Park Histon Cambridge Cambridgeshire United Kingdom CB24 9AD	

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

I'm delighted that this year we have been able to progress some of the planned development activities that were shelved in 2020-2021 as a result of the pandemic. We resurrected our in-house database replacement project and selected two new systems from a shortlist of options – a case management system and a volunteer management system – which we will be implementing over the coming year. They will make an enormous difference to our work, enabling us to streamline processes and extract key management information.

I am also very pleased that we have been able to offer an alternative method of support to families through a call-in helpline service. This launched as a one-day a week pilot in September 2021 to test the feasibility of delivering next step one-off advice on the spot, alongside our existing call back service. The six month pilot demonstrated a significant demand for the service – in the period September 2021 to March 2022, the volunteers on the call-in pilot provided advice to more than 500 people – so the decision was made at the end of the year to expand the call-in service and make it a permanent enhancement to our helplines.

In line with our objective to ensure we support the children and young people most in need, we partnered this year with the Howard League for Penal Reform to produce a joint briefing on the rights of children with SEND in penal detention. There is a stark difference in the entitlements of children in detention and those in the community and this is an issue that we plan to do some further work on.

Our external training delivery is an important part of IPSEA's work, both in ensuring that professionals understand their legal obligations to children and young people with SEND, and in ensuring that parents and carers are aware of their legal rights and are empowered to challenge unlawful decisions and inadequate provision. A number of restricted grants and donations have enabled us to provide heavily subsidised or free SEND law training to nearly 200 parents and carers who would have found it difficult to self-fund one of our courses. This has helped ensure that cost is not a barrier to those wishing to access our training.

I would like to express my gratitude to the volunteers who have staffed our helplines and supported families with appeals to the SEND Tribunal throughout the year. They have dealt with 3,569 one-off advice queries across our helplines and provided casework support to 168 families. They are at the heart of our advice services and we couldn't achieve what we do without them. Over the course of the year, further work has been done to ensure we are supporting our volunteers in the right way. In recognition of the difficult content they are often exposed to through their volunteering roles, we have put in place reflective practice sessions with an external coach and we launched a new mentoring programme, offering peer support to our newly trained volunteers.

I would also like to thank all of the trustees who served during the year. There were some changes as Esther Abraham, Dr Benjamin Essex, Louise Meikle and Alison Sharman retired and three new trustees joined the Board. Amy Abbott, Carol Long and Joanne Gubbay bring a wealth of expertise and experience to the Board. We were also delighted to welcome back Sharon Smith.

A significant focus of our work this year has been on policy activities, particularly developing our parliamentary workstream as we waited in anticipation for the publication of the Government's SEND Review. It was repeatedly delayed, but eventually appeared in the form of a Green Paper at the end of March 2022. Since the SEND Review launched in autumn 2019, the crisis in SEND provision has deepened. From what we are hearing through our advice services, unlawful decision-making seems to be more prevalent than ever, and families are having to fight harder than ever to get the provision and support to which their children are legally entitled. We have also seen the number of appeals to the SEND Tribunal continue to grow with 8,500 registered in 2021 (the highest number ever). The Local Area SEND Inspection programme has continued to make findings of grave concern in many areas of the country, demonstrating that local authorities and other public bodies are not fulfilling their duties to children and young people with SEND. The SEND Review was a golden opportunity to address the problems in the system – particularly around the inadequacy of the accountability framework when the law is not complied with – but it has fallen far short of this and looks set to make matters worse for our beneficiaries.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

The focus over the next year will be on responding to the SEND Green Paper and all that flows from it. It's now clear that significant legislative reform is on the horizon and we will fight hard to ensure that the rights and entitlements of children and young people with SEND are protected. Alongside this work, we will be implementing our new case management system and rolling out our call-in helpline service with a view to increasing the number of families we support.

.....

Mr A G King

Chair

Dated: 5/10/22

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Impact of IPSEA's work - feedback from parents and carers

Below are some examples of the feedback we have received from parents and carers who have accessed our services this year:

"Thank you so much - half an hour on the phone with someone who knows their stuff was brilliant for reassurance and guidance. It made a massive difference to my confidence in getting our appeal form in and in the route we're taking. I'm terrified of letting our daughter down by failing to secure the provision she needs - the help and guiding support made me feel much more able to advocate for her effectively."

"Just amazing. In 10 minutes I was given advice that is worth the world to me and my family. Thank you from the bottom of my heart. The work you do is amazing."

"Really good support. I received some specific, detailed advice which enabled me to precisely plan out my next steps. That was helpful in itself. But it was also particularly helpful to be able to talk to someone about the difficulties with the EHCP/LA/etc. This is a battle which I have been fighting continuously for over two years and it is very draining. It was great to be able to get a listening ear from someone who understood, as well as some the good advice."

"The support and information that you provide is so invaluable and is so crucially needed. I cannot praise you enough for all the help, advice and support. Thank you so much!"

"My volunteer I spoke to was FANTASTIC!!! 45 minutes of amazing advice/support and legal pointers regarding my son's pending Tribunal. Like I said to her at the end of the call, the world needs more people like you. I hope to give back like this one day and I know just how lucky and grateful I was to get an appointment. Also, IPSEA website and the info it holds is incredible! So many useful resources, I am currently spreading the word to lots of other SEND Parents about! Thank you SO much!!!"

Objectives and activities

The charity's objects are to promote and advance education of children and young adults with special educational needs, particularly by providing advice, assistance and support for parents and others to obtain appropriate special educational services and to conduct and disseminate research, information and training on special education needs.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have agreed the following Vision and Mission statements which, along with the charity's objectives, form part of the organisation's multi-year strategic plan.

Vision statement

Children and young people with special educational needs and disabilities are able to fulfil their potential.

Mission statement

We help children and young people with special educational needs and disabilities, and their families and carers, get the appropriate education, training and support to which they are entitled under the law.

Strategy

The Trustees approved a new strategic plan in late 2020. As this was later than planned due to the pandemic, the period the strategy covers has been extended to March 2024. In 2021-2022 we worked towards the following objectives in line with this strategic plan:

1. To provide legally-based information, advice and casework support for children and young people with SEND and their parents and carers in England.

2. a) To inform, educate and train professionals and practitioners working within education, local authority, health, advice and charity sector settings to ensure all children and young people with SEND receive the education and support that they are entitled to under the law.

   b) To ensure parents, carers and young people are aware of their legal rights and are empowered to challenge unlawful decisions and inadequate provision.

3. To ensure compliance with the SEND law framework by identifying and challenging unlawful practice and being at the forefront of influencing SEND policy development and legislative change.

4. To ensure IPSEA continues to be sustainable, forward-looking and provides high quality services that are responsive to the needs of children and young people with SEND and their families.

What we do

Website
Our website www.ipsea.org.uk contains a range of resources including template model letters to help ensure that children and young people with SEND get the right education to meet their unique needs. It is constantly reviewed and updated to ensure it reflects current law and policy.

Information Service
This free email service directs parents and carers to specific pages on our website about the rights of children and young people with SEND, as well as the duties of local authorities and schools to meet their needs.

Advice Line
For people requiring more tailored advice, we operate a free Advice Line which provides legally-based information and next step advice on any educational issue that relates to a child's special educational needs or disability. This could include issues relating to the support a child is receiving in school, the process for requesting an EHC needs assessment and securing an Education, Health and Care plan, annual reviews, exclusion, school transport and disability discrimination.

Tribunal Helpline
Our dedicated Tribunal Helpline gives free next step advice for parents, carers and young people on appeals and disability discrimination claims to the SEND Tribunal. This is also the gateway to our Tribunal Support Service through which we provide more extensive casework support for parents, carers and young people who are appealing a local authority decision or bringing a claim for disability discrimination to the SEND Tribunal.

Call-in pilot
Our call-in helpline service ran as a pilot from September 2021 to March 2022, with the aim of increasing capacity and providing another option for parents and carers seeking advice. The pilot demonstrated a high demand for a call-in service and the Trustees have decided that the service should become a permanent addition to our advice services, with a planned broader roll-out in 2022-2023.

Tribunal Support Service
Our trained volunteers provide free individual casework support and advocacy for families needing extra assistance in order to make their appeal or claim. Access to this specialised service is available via our Tribunal Helpline. The level of support we provide in individual cases varies according to the needs of the parent, carer or young person and the complexity of the case, but it can include representation at the hearing.

IPSEA's advice and casework support services are delivered by a national network of highly-trained volunteers, supervised and supported by our volunteer and legal teams.

Training
We provide a range of online and face-to-face training on SEND law to parents, carers, local authorities, schools, support groups and other organisations in order to increase their knowledge and understanding of the legal framework within which decisions about provision for children and young people with SEND have to be made.

Policy work
We use the information and evidence captured through our training and advice services to influence policy at both a local and national level, and we have been instrumental in shaping law and policy in the field of special educational needs and disability. We are members of a number of key policy and strategic interest groups, including the Special Educational Consortium, the National SEND Forum, the Disabled Children's Partnership and the Special Educational Needs and Disabilities Information Organisations Group (SENDIOG). We also attend regional SEND Tribunal User Group meetings which provide us with a forum to raise any issues facing parents and carers in the Tribunal process.

We proactively support cases that will allow us to shape the law. This helps even more children and young people with SEND to receive the educational support that they need.

Achievements and performance

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit. Our services are provided to the general public free of charge. We work hard to reach all sections of the community, particularly the most disadvantaged. We offer more support to those most in need and we use a variety of media and methods of delivery to raise awareness of our work and reach as many beneficiaries as we can.

In the year 2021-22 we:

- helped 168 families through our Tribunal Support Service
- helped 4,100 families with advice through our helplines and information service
- recorded 860,207 visits to our website and 2,216,191 page views
- trained 99 new volunteers
- delivered 132 training courses
- trained 1,007 parents / carers
- secured changes to policy in six local authority areas
- responded to seven government consultations
- responded to five parliamentary calls for evidence

We seek feedback from all users of our helplines and of those that responded to our survey in 2021-2022:

- 90% felt better able to enforce their legal rights or those of their child
- 91% understood what action they needed to take to resolve the issue they were facing.

The number of users of our website continues to grow and our most visited webpage in 2021-2022 was "Asking for an EHC needs assessment" which had 82,189 page views.

We provided online and face-to-face training to all Information, Advice and Support Services across England and delivered joint training to all local authorities and clinical commissioning groups in partnership with the Department for Education. We also launched two new training courses – one for local authorities on preparing a legally complaint EHC plan and another dedicated training course for special educational needs coordinators (SENCOs). Knowledge of the law is crucial to enabling them to perform their role in schools. The take-up was high and we found ourselves needing to lay on additional sessions to ensure we were able to meet demand. We also exceeded our target to train 1,000 parents and carers in 2021-2022, equipping them with the knowledge needed to secure appropriate support for their children.

Our policy work in 2021-2022 was focused on preparing for the publication of the Government's SEND Review. We prioritised building relationships with parliamentarians, providing them with detailed briefings about legal entitlements for children and young people with SEND, both for parliamentary debates and to ensure that they could better understand and respond to concerns raised by their constituents about SEND provision locally. We also launched a new quarterly policy update email newsletter to share our recent policy work and activities, and details of what we're doing to drive forward change.

Alongside our work preparing for the SEND Review, we responded to a number of government consultations including on behaviour and exclusions, school attendance and dispute resolution. Our CEO also gave evidence to the Commission on Young Lives about what needs to be done to address the disadvantage that children and young people with SEND face as a result of their needs not being properly met. At a local level, we wrote to a number of local authorities about misleading or unlawful policies they were operating.

We were delighted to deliver our fifth annual SEN Law Conference in partnership with Matrix Chambers and Douglas Silas Solicitors. The event, which was again delivered via an online conference platform, was attended by 231 people with keynotes and workshops on disability discrimination, SEN law and mental health law, the Care Act and deprivation of liberty.

Going forward

Our current strategy runs until March 2024 and the focus for the coming year will be on responding to the SEND Review and whatever policy and legislative changes flow from it, as well as implementing the replacement of our existing in-house database. We also want to roll-out the call-in service to enable us to support more families with one-off next step advice in line with our strategic plan. The Trustees have designated funds to support these development activities and to facilitate a move to new office premises.

Our thanks

Without the generous support of charitable trusts and foundations, corporate partners and individuals, we would not have been able to support families when they needed us most.

We would like to thank and make special mention of the following organisations, who made large grants or donations and/or provided us with pro bono support or income in kind over the course of the year:

- Allen & Overy Foundation
- Chailey Heritage Foundation
- Esmée Fairbairn Foundation
- Essex Community Foundation
- Eveson Charitable Trust
- Gerald Palmer Eling Trust
- John Laing Charitable Trust
- John Lyon's Charity
- Linklaters
- Pears Foundation
- Persimmon Homes Essex
- Slaughter and May
- Sussex Community Foundation
- The National Lottery Community Fund
- The Souter Charitable Trust
- The True Colours Trust
- Weil, Gotshal and Manges LLP

We would also like to say a special thank you to our SEN Law Conference partners, Matrix Chambers and Douglas Silas Solicitors, for their generosity in again donating the proceeds from the conference to IPSEA.

Financial review

IPSEA's income in 2021-2022 was £834,658, a decrease from the 2020-2021 income figure of £851,503.

IPSEA's expenditure in 2021-2022 was £691,250 compared with the 2020-2021 expenditure figure of £572,359.

Our net assets at the end of 2021-2022 are £634,268. Of this £564,489 forms our unrestricted reserves. The Trustees have designated £120,000 from those reserves to the capacity building and strategic development fund to support the implementation of projects in furtherance of our strategic plan leaving £444,489 in general unrestricted funds. The remaining reserves of £69,779 are held as our restricted reserves.

Reserves Policy

The trustees have established a reserves policy to help protect IPSEA from the consequences of an unexpected reduction in income, to ensure that the day-to-day cashflow requirements of the organisation are adequately covered and to ensure that we are able to fund projects to further our strategic objectives and where 'matched funding' is required.

The Trustees have determined that reserves equivalent to six months' expenditure should be held. Based on the current financial position and forecasts this is estimated at £460,700.

The reserves policy is reviewed on an annual basis and cash reserves are kept under regular review by the management team and Trustees as part of the normal monitoring budgetary process.

Investment Policy

Aside from retaining the amount required by our Reserves Policy most of IPSEA's funds are to be spent in the short term so there are no funds for long term investment.

Risk Policy

The trustees maintain a risk register which lists all risks to which the charity is exposed, categorises them as to type, applies a matrix for determining the seriousness of each identified risk according to the probability of it occurring and the impact the risk occurring would have, and sets out the measures or actions to be taken to mitigate each risk.

Risks are added to the risk register as they arise, re-categorised if they become more or less likely to occur, and marked as dormant or closed on the register when they have been managed or become obsolete. The risk register is reviewed by a subcommittee of the Board after each board meeting and annually by the Board as a whole.

Structure, governance and management

Independent Provider of Special Education Advice ("IPSEA") is a registered charity (327691) governed by its Articles of Association and is constituted as a Company Limited by Guarantee (2198066). It has no share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms E Abraham	(Resigned 15 October 2021)
Dr B J Essex	(Resigned 15 October 2021)
Mrs E S Gillott	
Mr A G King	
Mrs L J Meikle	(Resigned 4 October 2021)
Ms J Russell	
Ms A J Sharman	(Resigned 28 January 2022)
Ms S L Smith	(Appointed 28 January 2022)
Ms C M Long	(Appointed 1 December 2021)
Mrs A K Abbott	(Appointed 1 December 2021)
Ms J Gubbay	(Appointed 1 December 2021)
Mr R P King	(Appointed 24 May 2022)

All trustees were nominated and approved by IPSEA's Members at its AGM (in accordance with its Articles of Association). Trustees are recruited to ensure that the Board has a mix of people with lived experience of parenting a child with SEND and relevant experience. The Board met ten times over the year. The trustees are unpaid but claim out of pocket expenses. The Chief Executive and Chair induct new trustees. Trustees are provided with further training as required.

None of the trustees has any beneficial interest in the charitable company. All of the trustees are members of the charitable company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 18.17 day's purchases, based on the average daily amount invoiced by suppliers during the year.

During the course of the year, IPSEA's Chief Executive Officer was Alison Fiddy.

The day-to-day management of IPSEA is delegated to the Chief Executive by the trustees. The Chief Executive is assisted by a team of managers who lead on the following work areas: Fundraising, Development and Communications, Legal, Volunteers and Finance. Each manager attends regular management team meetings and provides reports to the Trustees on their working areas. During 2021-2022, four of the eleven Board meetings were attended by a member of the management team.

Trustees retain responsibility for approving all major recruitment, remuneration and contract decisions. They also retain responsibility for the overall policy direction of IPSEA.

Auditor

Azets Audit Services were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

A G King

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Mr A G King

Trustee

Dated: 5/10/22

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Independent Provider of Special Education Advice for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Opinion

We have audited the financial statements of Independent Provider of Special Education Advice (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustees' 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 trustees 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditor's 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 (UK) 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 is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Tracey Richardson BSc (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

12/10/22

Chartered Accountants
Statutory Auditor

Compass House
Vision Park
Histon
Cambridge
Cambridgeshire
United Kingdom
CB24 9AD

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:									
Donations and legacies	3	146,580	-	230,789	377,369	203,242	-	272,017	475,259
Charitable activities	4	457,198	-	-	457,198	376,075	-	-	376,075
Investments	5	91	-	-	91	119	-	-	119
Other income	6	-	-	-	-	50	-	-	50
Total income		603,869	-	230,789	834,658	579,486	-	272,017	851,503
Expenditure on:									
Raising funds	7	59,201	-	-	59,201	58,373	-	-	58,373
Charitable activities	8	447,266	-	184,783	632,049	241,113	-	272,873	513,986
Total resources expended		506,467	-	184,783	691,250	299,486	-	272,873	572,359
Net incoming resources before transfers		97,402	-	46,006	143,408	280,000	-	(856)	279,144

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Net incoming resources before transfers	97,402	-	46,006	143,408	280,000	-	(856)	279,144
Gross transfers between funds	-	-	-	-	(120,000)	120,000	-	-
Net income for the year/ Net movement in funds	97,402	-	46,006	143,408	160,000	120,000	(856)	279,144
Fund balances at 1 April 2021	347,087	120,000	23,773	490,860	187,087	-	24,629	211,716
Fund balances at 31 March 2022	444,489	120,000	69,779	634,268	347,087	120,000	23,773	490,860

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	**12**		7,639		10,373
Current assets					
Debtors	**13**	80,582		103,910	
Cash at bank and in hand		638,951		495,773	
		719,533		599,683	
Creditors: amounts falling due within one year	**14**	(92,904)		(119,196)	
Net current assets			626,629		480,487
Total assets less current liabilities			634,268		490,860
Income funds					
Restricted funds	**16**		69,779		23,773
Unrestricted funds					
Designated funds	**17**	120,000		120,000	
General unrestricted funds		444,489		347,087	
			564,489		467,087
			634,268		490,860

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 5 October 2022

A G King

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Mr A G King

Trustee

Company Registration No. 02198066

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	**21**		145,585		316,582
Investing activities					
Purchase of tangible fixed assets		(2,498)		(10,836)	
Proceeds on disposal of tangible fixed assets		-		50	
Investment income received		91		119	
Net cash used in investing activities			(2,407)		(10,667)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			143,178		305,915
Cash and cash equivalents at beginning of year			495,773		189,858
Cash and cash equivalents at end of year			638,951		495,773

1 Accounting policies

Charity information

Independent Provider of Special Education Advice is a private company limited by guarantee incorporated in England and Wales. The registered office is 24-26 Gold Street, Saffron Walden, Essex, CB10 1EJ, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. The following specific policies apply to categories of income:

Donations and legacies	- as receivable
Fees	- as the charity performs the service to which the fee relates
Grants	- as receivable unless otherwise specified
Interest	- on an accruals basis
Other income	- on an accruals basis, or as received

Grants: where grants are related to performance and specific deliverables they are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of the performance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued.

1 Accounting policies **(Continued)**

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services are included within the Statement of Financial Activities where the benefit to the charity is measurable and quantifiable. Such services are included at the estimated value to the charity which is the value the charity estimates it would pay on the open market for equivalent services.

1.5 Expenditure

All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to that activity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Central overhead costs are allocated to operational and fundraising functions on the basis of their use of central support services.

Fundraising costs are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of the charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with the strategic as opposed to day-to-day management of the charity's activities.

Support costs which include the central or regional office functions such as general management, payroll administration, budgeting and accounting, information technology, human resources and financing are largely allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. The basis of the cost allocation is on staff time.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	over 3 to 5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	84,680	-	84,680	48,750	-	48,750
Government grant income	-	-	-	17,841	-	17,841
Other general grants	61,900	230,789	292,689	136,651	272,017	408,668
	146,580	230,789	377,369	203,242	272,017	475,259

4 Charitable activities

	Charitable activities 2022 £	**Charitable activities 2021 £**
Training income	426,892	345,430
SEN law conference	30,306	30,645
	457,198	376,075

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Bank interest receivable	91	119

6 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Net gain on disposal of tangible fixed assets	-	50

7 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising and publicity		
Staff costs	59,201	58,373
	59,201	58,373

8 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	425,147	365,187
Depreciation and impairment	5,232	3,848
Staff training and recruitment	4,853	5,204
Volunteer costs	86	38
Subscriptions and memberships	18,784	10,663
Campaigning and marketing	2,340	1,841
Staff entertainment	641	726
Professional fees and insurance	34,811	35,917
Office costs (including phone and website)	46,169	43,247
Premises expenses	25,036	15,320
Travel costs	1,234	-
Bank charges & other interest	4,981	3,454
	569,314	485,445
Share of support costs (see note 9)	38,990	24,028
Share of governance costs (see note 9)	23,745	4,513
	632,049	513,986
Analysis by fund		
Unrestricted funds - general	447,266	241,113
Restricted funds	184,783	272,873
	632,049	513,986

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	38,477	-	38,477	19,539	-	19,539
Professional fees and insurance	513	-	513	4,489	-	4,489
Audit fees	-	4,980	4,980	-	4,500	4,500
Accountancy	-	600	600	-	-	-
Legal and professional	-	17,183	17,183	-	13	13
Trustee meeting expenses	-	982	982	-	-	-
	38,990	23,745	62,735	24,028	4,513	28,541
Analysed between						
Charitable activities	38,990	23,745	62,735	24,028	4,513	28,541

Governance costs includes payments to the auditors of £4,980 (2021- £4,500) for audit fees and £600 (2021 - £nil) for non-audit fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The trustees are entitled to reclaim reasonable out of pocket expenses, for items such as travel expenses. During the year, 1 (2021 - nil) trustee claimed £117 (2021 - £nil).

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Direct charitable activities	9	9
Fundraising	2	3
Managment and administration	8	6
	19	18

Employment costs	2022 £	2021 £
Wages and salaries	473,758	402,325
Social security costs	39,463	31,567
Other pension costs	9,604	9,207
	522,825	443,099

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£60,000 - £70,000	1	-

12 Tangible fixed assets

	Computers £
Cost	
At 1 April 2021	43,971
Additions	2,498
At 31 March 2022	46,469
Depreciation and impairment	
At 1 April 2021	33,598
Depreciation charged in the year	5,232
At 31 March 2022	38,830
Carrying amount	
At 31 March 2022	7,639
At 31 March 2021	10,373

13 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	56,639	53,883
Other debtors	3,719	-
Prepayments and accrued income	20,224	50,027
	80,582	103,910

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		12,372	10,141
Deferred income	15	59,496	84,227
Trade creditors		10,005	10,406
Other creditors		2,363	2,324
Accruals		8,668	12,098
		92,904	119,196

15 Deferred income

	2022 £	2021 £
Other deferred income	59,496	84,227

Deferred income includes £41,996 (2021 - £28,762) in respect of training income where the courses were not delivered by the year end date, £17,500 (2021 - £17,500) in respect of an unrestricted grant that specifically relates to a future period, £nil (2021 - £20,000) in respect of a donation requested and £nil (2021 - £17,965) in respect of various restricted grants where they have been received in advance of performance and specific deliverables.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Free helplines	-	5,000	(4,167)	833	-	(833)	-
Free advice and support services	-	92,196	(90,530)	1,666	9,200	(7,366)	3,500
Regional	9,201	79,735	(78,602)	10,334	61,091	(54,476)	16,949
ICT database requirements	8,638	-	(2,138)	6,500	-	(6,500)	-
Website construction	2,160	-	(720)	1,440	-	(720)	720
Chief exectutive salary	-	42,000	(42,000)	-	42,000	(42,000)	-
Parent/Carer training (Introduction to SEND law programme)	3,000	2,805	(2,805)	3,000	8,800	(9,133)	2,667
Legal team salary	-	30,000	(30,000)	-	-	-	-
Lexis - Nexis - IPSEA legal research software tool	1,630	1,125	(2,755)	-	1,875	(1,875)	-
Staff learning and development	-	1,700	(1,700)	-	-	-	-
Consultancy	-	15,770	(15,770)	-	230	(230)	-
IT equipment	-	1,686	(1,686)	-	4,223	(2,119)	2,104
Parents/carers subsidised places on IPSEA led training courses	-	-	-	-	6,921	(6,356)	565
Call in pilot	-	-	-	-	30,000	(30,000)	-
Policy work	-	-	-	-	16,449	(14,299)	2,150
Database replacement project	-	-	-	-	50,000	(8,876)	41,124
	24,629	272,017	(272,873)	23,773	230,789	(184,783)	69,779

16 Restricted funds **(Continued)**

Free helplines
These funds were received specifically to deliver the charity's Advice Line and Tribunal Helpline. These services operate across England.

Free advice and support services
A grant was provided to contribute to the delivery of the charity's free advice and support services which operate across England.

Regional
Funds were received from a number of organisations to assist families on a regional basis via IPSEA's helplines and casework support service. IPSEA records the number of families assisted throughout England.

ICT database requirements
IPSEA received funds from a grant giving organisation to cover the costs associated with identifying potential suppliers for a replacement IT system for IPSEA's current database. The funding covers a full vendor analysis and the identification of a suitable system to cover IPSEA's long term case management and client relationship management needs.

Website construction
The balance brought forward represents a proportion of the website costs that had been capitalised in a previous year of 20%. The outgoing resource is the depreciation charge for the year.

Chief executive salary
A grant giving organisation provided funding towards the salary of the Chief Executive. The funds received were offset against the Chief Executive's salary.

Parent/Carer training (Introduction to SEND law programme)
Funds were received from grant giving organisations to cover the cost of IPSEA delivering its one day face-to-face Introduction to SEND Law training free of charge to parents and carers.

Legal team salary
A grant giving organisation provided funding towards the salary of a full time Legal Team Member to provide legal supervision, training and guidance for volunteers delivering the helplines.

Lexis Nexis - IPSEA legal research software tool
Funding was received for a subscription to an online legal research software programme. This ensures our Legal Team has access to up to date legislation and case law information.

16 Restricted funds

(Continued)

Staff learning and development
Funding was received to enable a staff member to attend a programme of external training. The funds were offset against invoiced costs.

Consultancy
Grant funding was received to pay for consultants to cover additional short term staffing requirements and to work on a specific identified project. The funds were offset against the consultants' invoiced costs.

IT equipment
Grants were received to purchase laptops for use by staff members. Outgoing resource is matched to the depreciation charge for the year.

Parents/carers subsidised places on IPSEA led training courses
Funds were received from a number of organisations to subsidise the cost for parents/carers to attend one of our SEND law training courses. Funds were offset against the subsidy.

Call in pilot
Grant funding was received to enable IPSEA to pilot a call-in advice service as an alternative method of delivery to our existing pre-bookable appointment system. Funds were offset against the project costs.

Policy work
A grant giving organisation provided funding towards IPSEA's policy work. The funds received were offset against the Policy Manager's salary and a parliamentary monitoring service subscription fee.

Database replacement project
Grant funding was received towards purchasing and implementing two new IT systems to replace our existing database which cannot sufficiently meet IPSEA's growing needs. Funds were offset against the project costs.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Transfers	Balance at 1 April 2021	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Capacity building and strategic development fund	-	120,000	120,000	-	120,000
	-	120,000	120,000	-	120,000

Capacity building and strategic development fund
This fund represents amounts set aside by the trustees as follows:

- £60,000 for implementation of the replacement database.
- £40,000 towards improving services to IPSEA's beneficiaries, specifically by enhancing our helplines.
- £20,000 to ensure our office facilities are suitable for our needs.

18 Analysis of net assets between funds

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:								
Tangible assets	6,919	-	720	7,639	8,933	-	1,440	10,373
Current assets/(liabilities)	437,570	120,000	69,059	626,629	338,154	120,000	22,333	480,487
	444,489	120,000	69,779	634,268	347,087	120,000	23,773	490,860

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	12,000	12,000

The operating leases represents the rental of the charity's premises in Gold Street, Saffron Walden. The lease covers a ten year term, however after a period of five years, there is a break clause in place, which would allow the charity to cease occupation for no further payment. During the year the break clause was extended by 12 months. The above amounts cover the rental payments solely up to the date of this lease clause.

20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

21 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	143,408	279,144
Adjustments for:		
Investment income recognised in statement of financial activities	(91)	(119)
Gain on disposal of tangible fixed assets	-	(50)
Depreciation and impairment of tangible fixed assets	5,232	3,848
Movements in working capital:		
Decrease/(increase) in debtors	23,328	(22,064)
(Decrease)/increase in creditors	(1,561)	11,550
(Decrease)/increase in deferred income	(24,731)	44,273
Cash generated from operations	145,585	316,582

22 Analysis of changes in net funds

The charity had no debt during the year.

Independent Provider of Special Education Advice

England & Wales - Charity number 327691

Accounts

Charity Registration No. 327691

Company Registration No. 02198066 (England and Wales)

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs E S Gillott	
	Mr A G King	
	Ms J Russell	
	Ms A J Sharman	
	Ms C M Long	(Appointed 1 December 2021)
	Mrs A K Abbott	(Appointed 1 December 2021)
	Ms J Gubbay	(Appointed 1 December 2021)
Charity number	327691	
Company number	02198066	
Registered office	24-26 Gold Street Saffron Walden Essex United Kingdom CB10 1EJ	
Auditor	Azets Audit Services 2 Hazlewell Court Bar Road Lolworth Cambridge United Kingdom CB23 8DS	

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

As for most charities, this has been a challenging year for IPSEA. We have had to balance the need to continue delivering our services to beneficiaries with the need to ensure we have sufficient income and the need to support the wellbeing of our staff and volunteers.

We closed our office in March 2020 and it remained closed for the whole of the financial year. Fortunately, our services were able to run as normal as the nature of our service delivery model, which involves volunteers delivering advice by telephone from home, meant that we didn't have to move from face-to-face to virtual delivery.

We are incredibly proud to have been able to continue delivering our services throughout the pandemic, dealing with over 4,000 calls on our helplines and supporting more than 200 families with their SEND Tribunal appeals. This would not have been possible without the dedicated and passionate IPSEA volunteers to whom we are immeasurably grateful. They continued to support families even when many were themselves facing challenges arising from the pandemic.

Children and young people with SEND and their families were hit hard by the pandemic. Temporary changes to the law were introduced which significantly diluted their rights and entitlements. This gave local authorities a very broad discretion as to what they put in place for individual children and young people and there was wide variation between areas – and sometimes between children in the same area – both in terms of quality and quantity of special educational provision during the pandemic. This is a reflection of what we often see in normal times, but the impact for families was far greater during the pandemic.

Although these temporary changes to the law had all been lifted by 25 September 2020, the impact was significant and longer-term, against a backdrop of an already deepening crisis in SEND provision. This has meant that over the past year, IPSEA's services have been needed more than ever. We had a dedicated Covid-19 FAQs page which was constantly updated by our legal team and this was consistently the most visited web page on our website between March and September 2020.

Our policy work was particularly important during a year that redesigned the policy landscape so dramatically. Our CEO gave evidence to two House of Commons Select Committees – the Education Committee and the Women and Equalities Committee – both of which undertook inquiries to explore the impact of Covid-19 on education. We recruited a policy manager at the start of 2021 in recognition of the importance of our influencing work in achieving broader systemic change for children and young people with SEND, alongside providing support to individual families.

Like many charities, the uncertainty we faced in 2020 meant that we had to postpone a number of planned development activities in order that we could focus our efforts on fundraising and controlling our expenditure. Our strategic plan came to an end in March 2020. We were in the final stages of developing our next strategic plan when the country entered the first lockdown, so this work was put on hold to enable other activities to be prioritised. However, we were able to launch a new strategic plan in September 2020. We were also due to train a new cohort of volunteers a few weeks after the first lockdown. This couldn't go ahead for obvious reasons but, as a result of the hard work of the IPSEA training and legal teams, we were able to convert our volunteer training for virtual delivery and continue with our recruitment programme a few months later than planned.

We postponed the launch of a pilot project in the form of a call-in helpline service to enhance our existing call back appointment service with a view to reaching more families in need. However, we were pleased to revive the planning for this project in the last quarter of the year. The planned replacement of our existing database was also put on hold for several months and this will be a priority for the coming year to enable us to better assist the families that we support.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

We are not a charity that is heavily reliant on events fundraising so we didn't lose this income stream in the way many other charities did. However, sales from our face-to-face SEND law training provide an important source of unrestricted income which helps fund our free advice services. We were anticipating a significant loss of income as a result but we were able to convert our face-to-face training courses for virtual delivery. This was successful both in terms of the speed with which we got it up and running and the income generated. It also meant that we were able to reach people who would not be able to attend a face-to-face training course perhaps because of where they live or because of their caring responsibilities. In the end, we delivered just 20 fewer training sessions in 2020-2021 than in the previous year. We were also pleased to develop some new training courses, including a tailored course for parent carer forums, and to again deliver joint training with the DfE to local authority and health decision-makers.

We focused our fundraising efforts on trusts and foundations. We reached out to funders with whom we have established relationships and we are extremely grateful for their willingness to both provide additional support and be flexible with lifting restrictions on existing grants. We were also able to secure Covid-related funding from a number of funders due to the disproportionate impact of the pandemic on children and young people with SEND.

We utilised the Coronavirus Job Retention Scheme and seven members of staff were furloughed or flexibly furloughed between May and September 2020. We are grateful to them for their sacrifice and to the remaining staff who were not furloughed but whom we recognise had to absorb additional work during this period. We are also very grateful for the generosity shown by our landlord during the pandemic.

The Trustees were called upon much more frequently over the course of the year and I would like to extend my thanks to them for the significant amount of additional time they gave to IPSEA during this challenging period.

As we look forward to the next year, the future of the SEND system is uncertain as the outcome of the Government's SEND Review which has been ongoing since autumn 2019 remains unknown. The coronavirus pandemic has exposed and intensified problems in the SEND system that already existed and were known about – it hasn't created them. We will strongly oppose any plans for legislative reform which seek to permanently dilute the rights of children and young people with SEND.

Mr A G King
Chair
Dated: 9 December 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Impact of IPSEA's work - feedback from parents and carers

Below are some examples of the feedback we have received from parents and carers who have accessed our services this year:

"Thank you so much for your continued support, I cannot understate how much this service means to parents with SEN children."

"It is simply priceless to come across a volunteer who really cares and provides not only excellent legal support but also gives so much reassurance to carry on with fighting for what is best for my child. No words are going to express how grateful I am for all the kindness and advice."

"Really positive supportive and knowledgeable call, empowered and enabled me to take next steps. Really appreciate the information, guidance and expertise. Thank you."

"The adviser was very thorough and completely reassured me and helped me to pursue the action required to help my daughter's needs to be met. Thank you."

"Thank you so much for all your help and support, it means so much to our family and makes our life so much better and stress free."

"I can't thank IPSEA enough. With the advice I was given I can support my daughter 100% knowing my rights."

"I am very grateful for the advice and support I was offered. The approach was very professional and friendly, and the detailed knowledge of legislation and similar cases was astonishing. I don't know how you do it, but keep it up!!"

"I was very grateful for the advice received and that I was made to feel welcome and comfortable about calling again should I need further advice and support. Thank you."

"The adviser was empowering and was like a lifeline as I felt completely on my own before the call - I'm very grateful to her for her empathy and understanding."

"Thank you for giving me the confidence and knowledge so that I can enforce the legal rights of my child."

"I have spoken to a few places for help on this issue but felt this was the most clear and useful by a long way. I felt listened to and also that I actually understood the next steps and what I need to do next. Really impressed and very grateful for such clear advice."

Objectives and activities

The charity's objects are to promote and advance education of children and young adults with special educational needs, particularly by providing advice, assistance and support for parents and others to obtain appropriate special educational services and to conduct and disseminate research, information and training on special education needs.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have agreed the following Vision and Mission statements which, along with the charity's objectives, form part of the organisation's multi-year strategic plan.

Vision statement

Children and young people with special educational needs and disabilities are able to fulfil their potential.

Mission statement

IPSEA is a charity which helps children and young people with special educational needs and disabilities, and their families and carers, get the appropriate education, training and support to which they are entitled under the law.

We had planned to launch a new strategic plan in 2020 but this was delayed due to the coronavirus pandemic. Instead for most of 2020-2021 IPSEA worked towards the following objectives as a continuation of the three-year plan established by the Trustees in 2017:

1. To provide services for children and young people with SEND and their families and carers, which includes access to accurate information, advice and tribunal support.

2. To inform and educate professionals and practitioners within educational, local authority and charity sector settings to ensure all children and young people with SEND are assessed and obtain the education they are entitled to under the law.

3. To influence and improve SEND policy development and implementation across England, using evidence from our work with children, young people and their families and carers.

4. To maximise the skills and capacity of volunteers, and create opportunities for people who want to volunteer to support, develop and extend our services.

5. To maximise the skills and capacity of staff to deliver IPSEA's strategic plan and deliver efficient services.

6. To ensure the appropriate governance, leadership, infrastructure and funding are in place to ensure IPSEA continues to be sustainable, forward looking and provides high quality services that are responsive to the needs of children and young people with SEND, and their families and carers.

What we do

Online resources:
Our website www.ipsea.org.uk contains a range of resources including template model letters to help ensure that children and young people with SEND get the right education to meet their unique needs. It is constantly reviewed and updated to ensure it reflects current law and policy.

Information Service:
This free email service directs parents and carers to specific pages on our website about the rights of children and young people with SEND, as well as the duties of local authorities and schools to meet their needs.

Advice Line:
For people requiring more tailored advice, we operate a free Advice Line which provides legally-based information and next step advice on any educational issue that relates to a child's special educational needs or disability. This could include issues relating to the support a child is receiving in school, the process for requesting an EHC needs assessment and securing an Education, Health and Care plan, annual reviews, exclusion, school transport and disability discrimination.

Tribunal Helpline:
Our dedicated Tribunal Helpline gives free next step advice for parents, carers and young people on appeals and disability discrimination claims to the SEND Tribunal. This is also the gateway to our Tribunal Support Service through which we provide more extensive casework support for parents, carers and young people who are appealing a local authority decision or bringing a claim for disability discrimination to the SEND Tribunal.

Tribunal Support Service:
Our trained volunteers provide free individual casework support and advocacy for families needing extra assistance in order to make their appeal or claim. Access to this specialised service is only available via our Tribunal Helpline. The level of support we provide in individual cases varies according to the needs of the parent, carer or young person and the complexity of the case, but it can include representation at the hearing.

IPSEA's advice and casework support services are delivered by a national network of highly-trained volunteers, supervised and supported by our volunteer and legal teams.

Training:
We provide a range of online and face-to-face training on SEND law to parents, carers, local authorities, schools, support groups and other organisations in order to increase their knowledge and understanding of the legal framework within which decisions about provision for children and young people with SEND have to be made.

Policy:
We use the information and evidence captured through our training and advice services to influence policy at both a local and national level, and we have been instrumental in shaping law and policy in the field of special educational needs and disability. We are members of a number of key policy and strategic interest groups, including the Special Educational Consortium, the National SEND Forum, the Disabled Children's Partnership and the Special Educational Needs and Disabilities Information Organisations Group (SENDIOG). We also attend regional SEND Tribunal User Group meetings which provide us with a forum to raise any issues facing parents and carers in the Tribunal process.

Making law:
We proactively support cases that will allow us to shape the law. This helps even more children and young people with SEND to receive the educational support that they need.

Achievements and performance

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit. Our services are provided to the general public free of charge. We work hard to reach all sections of the community, particularly the most disadvantaged. We offer more support to those most in need and we use a variety of media and methods of delivery to raise awareness of our work and reach as many beneficiaries as we can.

In the year 2020-21 we:

- helped 206 families through our Tribunal Support Service
- helped 4,226 families with advice through our helplines and projects
- recorded 688,740 visits to our website
- trained 104 new volunteers
- delivered 90 training courses
- secured changes to policy in two local authority areas
- responded to four government consultations
- responded to four parliamentary calls for evidence and gave oral evidence to two House of Common Select Committees

Policy

We dedicated more time to our policy work in 2020-2021, giving oral evidence to the House of Commons Education Committee for its inquiry into the impact of Covid-19 on education and children's services and to the Women and Equalities Committee as part of its inquiry on the impact of Covid-19 on disabled people's access to services. We also responded to a number of Government consultations and ensured the voice of our beneficiaries was heard in relation to the SEND Tribunal's extended powers to hear appeals about social care and health needs and provision.

We wrote to a number of local authorities about misleading or unlawful policies they were operating and devised model letters for parents and carers to use in relation to the most common policy issues that arise at a local level – for example, unlawful EHC needs assessment criteria.

In the last quarter of the year we recruited a policy manager to build our parliamentary workstream and ensure we are well positioned to respond to whatever flows from the Government's SEND Review.

Training and resources

We provided online and face-to-face training to all Information, Advice and Support Services across England and delivered joint training to local authorities and clinical commissioning groups in partnership with the Department for Education. We also developed a new training course for parent carer forums and we delivered two free SEND law training sessions for parents and carers in Suffolk with funding from the Suffolk Community Foundation.

Our Covid-19 page was the most visited page on the website from March-September 2020 and again in January 2021. This is the first time anything other than the 'Get support' page has been the most read. We also devised a number of Covid-19 specific model letters for parents and carers to use.

SEN Law Conference

We delivered the fourth annual SEN Law Conference in partnership with Matrix Chambers and Douglas Silas Solicitors. Over 300 delegates from law firms, advice agencies, local authorities, schools, colleges and professional bodies attended the conference which was delivered virtually this year via an online conference platform.

Going forward

Our new strategy will run until March 2024 and prioritises reaching more parents and carers through our training and advice services to empower them to secure the education their children are legally entitled to, improving the practice of SEND professionals and seeking to achieve broader systemic change through our policy work. In order to meet these objectives, the Trustees have designated funds to several strategic development and capacity building projects, including a pilot call-in helpline service and the replacement of our existing in-house database, as well as ensuring that our office facilities are suitable for our ongoing needs. The call-in helpline pilot will test a new method of delivery to enhance our existing model for delivering one-off telephone advice to families, enabling us to reach more families in need in line with our strategic plan. The replacement of our existing in-house database will enable us to better meet the needs of our volunteers and beneficiaries.

Our thanks

Without the generous support of charitable trusts and foundations, corporate partners and individuals, we would not have been able to support families when they needed us most.

We would like to thank and make special mention of the following organisations, who made large grants or donations, agreed to the lifting of restrictions on existing grants and/or provided us with pro bono support or income in kind over the course of the year:

- 11KBW
- A B Charitable Trust
- Ashurst
- City Bridge Trust
- Esmée Fairbairn Foundation
- Foyle Foundation
- Gerald Palmer Eling Trust
- Ian and Angela Marks Charitable Fund managed by Essex Community Foundation
- John Ellerman Foundation
- John Laing Charitable Trust
- John Lyon’s Charity
- Linklaters
- Matrix Chambers
- NET CoronaVirus Fund at Sussex Community Foundation
- Pears Foundation
- Peter Harrison Foundation
- Slaughter and May
- SWM Properties
- The National Lottery Community Fund, distributed by The Access to Justice Foundation
- The Sir Jules Thorn Charitable Trust
- The True Colours Trust

We would also like to say a special thank you to our SEN Law Conference partners, Matrix Chambers and Douglas Silas Solicitors, for their generosity in again donating the proceeds from the conference to IPSEA.

Financial review

IPSEA's income in 2020-2021 was £851,503, an increase from the 2019-2020 income figure of £634,905.

In 2020-2021 IPSEA's expenditure was £572,359 compared with the 2019-2020 expenditure figure of £622,745.

Our net assets at the end of 2020-2021 are £490,860. Of this £467,087 forms our general reserves that are required in accordance with our Reserves Policy set out below. The £23,773 remainder is held in our restricted reserves.

Responding to the pandemic

Early on in the pandemic, the Board undertook a review to carefully consider the impact on IPSEA's financial resources and to adapt our immediate plans to meet the challenges presented by Covid-19.

At the start of the pandemic, we had sufficient reserves to cover three months' expenditure. As a consequence of the review, the Board released the reserves set aside in our designated strategic development fund to make them available for general purposes, and agreed a series of possible mitigating actions to respond to the financial risk posed by the pandemic in the short, medium and long term.

Weekly meetings were scheduled between the CEO, Chair and Treasurer to monitor the charity's cashflow position and additional interim board meetings were held in the early months of the pandemic. We implemented a series of business continuity arrangements to ensure that we had sufficient income, could support our staff and volunteers and could continue delivering our vital services when our beneficiaries needed us most. As a result of the structured, strategic approach taken by the Board and the senior management team we were able to successfully navigate this challenging year and we are now in a strong financial position to fulfil the objectives of our new four year strategy.

It was always the Board's intention to increase our reserves to a level equivalent to six months' expenditure and we are delighted to have ended the year in this position.

Reserves Policy

The trustees have established a reserves policy to help protect IPSEA from the consequences of an unexpected reduction in income, to ensure that the day to day cashflow requirements of the organisation are adequately covered and to ensure that we are able to fund any projects where 'matched funding' is required.

The Trustees have determined that reserves equivalent to six months' expenditure should be held. Based on the current financial position and forecasts this is estimated at £385,000.

The reserves policy is reviewed on an annual basis and cash reserves are kept under regular review by the management team and Trustees as part of the normal monitoring budgetary process.

Investment Policy

Aside from retaining the amount required by our Reserves Policy most of IPSEA's funds are to be spent in the short term so there are no funds for long term investment.

Risk Policy

The trustees maintain a risk register which lists all risks to which the charity is exposed, categorises them as to type, applies a matrix for determining the seriousness of each identified risk according to the probability of it occurring and the impact the risk occurring would have, and sets out the measures or actions to be taken to mitigate each risk.

Risks are added to the risk register as they arise, re-categorised if they become more or less likely to occur, and marked as closed on the register when they have been managed or become obsolete. The risk register is reviewed by a subcommittee of the Board after each board meeting and annually by the Board as a whole. During 2020-2021, Covid-19 specific risks were added to the risk register.

Structure, governance and management

Independent Provider of Special Education Advice ("IPSEA") is a registered charity (327691) governed by its Articles of Association and is constituted as a Company Limited by Guarantee (2198066). It has no share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms E Abraham	(Resigned 15 October 2021)
Dr B J Essex	(Resigned 15 October 2021)
Mrs E S Gillott	
Ms L Hurst	(Resigned 17 March 2021)
Mr A G King	
Mrs L J Meikle	(Resigned 4 October 2021)
Ms J Russell	
Ms A J Sharman	
Ms S L Smith	(Resigned 7 December 2020)
Ms C M Long	(Appointed 1 December 2021)
Mrs A K Abbott	(Appointed 1 December 2021)
Ms J Gubbay	(Appointed 1 December 2021)

All trustees were nominated and approved by IPSEA's Members at its AGM (in accordance with its Articles of Association). Trustees are recruited to ensure that the Board has a mix of people with lived experience of parenting a child with SEND and relevant experience. The Board met ten times over the year. The trustees are unpaid but claim out of pocket expenses. The Chief Executive and Chair induct new trustees. Trustees are provided with further training as required.

None of the trustees has any beneficial interest in the charitable company. All of the trustees are members of the charitable company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 18.68 day's purchases, based on the average daily amount invoiced by suppliers during the year.

During the course of the year, IPSEA's Chief Executive Officer was Alison Fiddy.

The day-to-day management of IPSEA is delegated to the Chief Executive by the trustees. The Chief Executive is assisted by a team of managers who lead on the following work areas: Fundraising, Development and Communications, Legal, Volunteers and Finance. Each manager attends regular management team meetings and provides reports to the Trustees on their working areas. During 2020-2021, three of the ten Board meetings were attended by a member of the management team.

Trustees retain responsibility for approving all major recruitment, remuneration and contract decisions. They also retain responsibility for the overall policy direction of IPSEA.

Auditor
Azets Audit Services were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

On 7 September 2020 Group Audit Service Limited trading as Baldwins Audit Services changed its name to Azets Audit Services Limited. The name they practice under is Azets Audit Services and accordingly they have signed their report in their new name.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Mr A G King
Trustee
Dated: 9 December 2021

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Independent Provider of Special Education Advice for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Opinion

We have audited the financial statements of Independent Provider of Special Education Advice (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustees' 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 trustees 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditor's 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 (UK) 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 is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Tracey Richardson BSc (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

10 December 2021

Chartered Accountants
Statutory Auditor

2 Hazlewell Court
Bar Road
Lolworth
Cambridge
United Kingdom
CB23 8DS

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:									
Donations and legacies	**3**	203,242	-	272,017	475,259	72,164	-	123,392	195,556
Charitable activities	**4**	376,075	-	-	376,075	439,099	-	-	439,099
Investments	**5**	119	-	-	119	250	-	-	250
Other income	**6**	50	-	-	50	-	-	-	-
Total income		579,486	-	272,017	851,503	511,513	-	123,392	634,905
Expenditure on:									
Raising funds	**7**	58,373	-	-	58,373	81,924	-	-	81,924
Charitable activities	**8**	241,113	-	272,873	513,986	421,578	-	119,243	540,821
Total resources expended		299,486	-	272,873	572,359	503,502	-	119,243	622,745
Net incoming/(outgoing) resources before transfers		280,000	-	(856)	279,144	8,011	-	4,149	12,160

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Net incoming/(outgoing) resources before transfers	280,000	-	(856)	279,144	8,011	-	4,149	12,160
Gross transfers between funds	(120,000)	120,000	-	-	30,000	(30,000)	-	-
Net income/(expenditure) for the year/ Net movement in funds	160,000	120,000	(856)	279,144	38,011	(30,000)	4,149	12,160
Fund balances at 1 April 2020	187,087	-	24,629	211,716	149,076	30,000	20,480	199,556
Fund balances at 31 March 2021	347,087	120,000	23,773	490,860	187,087	-	24,629	211,716

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**12**		10,373		3,385
Current assets					
Debtors	**13**	103,910		81,846	
Cash at bank and in hand		495,773		189,858	
		599,683		271,704	
Creditors: amounts falling due within one year	**14**	(119,196)		(63,373)	
Net current assets			480,487		208,331
Total assets less current liabilities			490,860		211,716
Income funds					
Restricted funds	**16**		23,773		24,629
Unrestricted funds					
Designated funds	**17**	120,000		-	
General unrestricted funds		347,087		187,087	
			467,087		187,087
			490,860		211,716

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9 December 2021

Mr A G King
Trustee

Company Registration No. 02198066

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	**21**		316,582		21,452
Investing activities					
Purchase of tangible fixed assets		(10,836)		(935)	
Proceeds on disposal of tangible fixed assets		50		-	
Investment income received		119		250	
Net cash used in investing activities			(10,667)		(685)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			305,915		20,767
Cash and cash equivalents at beginning of year			189,858		169,091
Cash and cash equivalents at end of year			495,773		189,858

1 Accounting policies

Charity information

Independent Provider of Special Education Advice is a private company limited by guarantee incorporated in England and Wales. The registered office is 24-26 Gold Street, Saffron Walden, Essex, CB10 1EJ, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. The following specific policies apply to categories of income:

Donations and legacies	- as receivable
Fees	- as the charity performs the service to which the fee relates
Grants	- as receivable unless otherwise specified
Interest	- on an accruals basis
Other income	- on an accruals basis, or as received

Grants: where grants are related to performance and specific deliverables they are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of the performance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued.

1 Accounting policies **(Continued)**

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services are included within the Statement of Financial Activities where the benefit to the charity is measurable and quantifiable. Such services are included at the estimated value to the charity which is the value the charity estimates it would pay on the open market for equivalent services.

1.5 Expenditure

All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to that activity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Central overhead costs are allocated to operational and fundraising functions on the basis of their use of central support services.

Fundraising costs are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of the charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with the strategic as opposed to day-to-day management of the charity's activities.

Support costs which include the central or regional office functions such as general management, payroll administration, budgeting and accounting, information technology, human resources and financing are largely allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. The basis of the cost allocation is on staff time.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	over 3 to 5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	**Restricted funds 2021 £**	**Total 2021 £**	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	48,750	-	48,750	46,914	-	46,914
Government grant income	17,841	-	17,841	-	-	-
Other general grants	136,651	272,017	408,668	25,250	123,392	148,642
	203,242	272,017	475,259	72,164	123,392	195,556

4 Charitable activities

	Charitable activities 2021 £	**Charitable activities 2020 £**
Provision of legal advice, assistance, information and policy work	345,430	383,030
SEN law conference	30,645	53,878
Other	-	2,191
	376,075	439,099

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Bank interest receivable	119	250

6 Other income

	Unrestricted funds general 2021 £	Total 2020 £
Net gain on disposal of tangible fixed assets	50	-

7 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising and publicity		
Other fundraising costs	-	23,080
Staff costs	58,373	58,844
Fundraising and publicity	58,373	81,924
	58,373	81,924

8 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	365,187	370,054
Depreciation and impairment	3,848	2,888
Staff training and recruitment	5,204	4,435
Volunteer costs	38	6,656
Subscriptions and memberships	10,663	6,065
Campaigning and marketing	1,841	1,956
Staff entertainment	726	-
Professional fees and insurance	35,917	28,152
Office costs (including phone and website)	43,247	49,453
Premises expenses	15,320	22,002
Travel costs	-	19,004
Bank charges	3,454	2,804
	485,445	513,469
Share of support costs (see note 9)	24,028	20,249
Share of governance costs (see note 9)	4,513	7,103
	513,986	540,821
Analysis by fund		
Unrestricted funds - general	241,113	421,578
Restricted funds	272,873	119,243
	513,986	540,821

9 Support costs

	Support costs	**Governance costs**	**2021**	Support costs	Governance costs	2020
	£	**£**	**£**	£	£	£
Staff costs	19,539	-	19,539	19,017	-	19,017
Professional fees and insurance	4,489	-	4,489	1,232	-	1,232
Audit fees	-	4,500	4,500	-	4,800	4,800
Legal and professional	-	13	13	-	-	-
Trustee meeting expenses	-	-	-	-	2,303	2,303
	24,028	4,513	28,541	20,249	7,103	27,352
Analysed between						
Charitable activities	24,028	4,513	28,541	20,249	7,103	27,352

Governance costs includes payments to the auditors of £4,500 (2020- £4,800) for audit fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The trustees are entitled to reclaim reasonable out of pocket expenses, for items such as travel expenses. During the year, nil (2020 - 10) trustees claimed £nil (2020 - £2,303).

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Direct charitable activities	9	10
Fundraising	3	3
Managment and administration	6	5
	18	18

Employment costs	2021 £	2020 £
Wages and salaries	402,325	405,910
Social security costs	31,567	33,019
Other pension costs	9,207	8,986
	443,099	447,915

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Computers £
Cost	
At 1 April 2020	33,385
Additions	10,836
Disposals	(250)
At 31 March 2021	43,971
Depreciation and impairment	
At 1 April 2020	30,000
Depreciation charged in the year	3,848
Eliminated in respect of disposals	(250)
At 31 March 2021	33,598
Carrying amount	
At 31 March 2021	10,373
At 31 March 2020	3,385

13 Debtors

	2021	2020
Amounts falling due within one year:	**£**	**£**
Trade debtors	53,883	35,880
Prepayments and accrued income	50,027	45,966
	103,910	81,846

14 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	**£**
Other taxation and social security		10,141	9,228
Deferred income	**15**	84,227	39,954
Trade creditors		10,406	5,959
Other creditors		2,324	2,131
Accruals		12,098	6,101
		119,196	63,373

15 Deferred income

	2021	2020
	£	**£**
Other deferred income	84,227	39,954

Deferred income includes £28,762 (2020 - £34,154) in respect of training income where the courses were not delivered by the year end date, £17,500 (2020 - £nil) in respect of an unrestricted grant that specifically relates to a future period, £20,000 (2020 - £nil) in respect of a donation requested and £17,965 (2020 - £5,800) in respect of various restricted grants where they have been received in advance of performance and specific deliverables.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
Free helplines	-	4,000	(4,000)	-	5,000	(4,167)	833
Free advice and support services	-	500	(500)	-	92,196	(90,530)	1,666
Regional	-	15,691	(6,490)	9,201	79,735	(78,602)	10,334
ICT database requirements	14,600	-	(5,962)	8,638	-	(2,138)	6,500
Website construction	2,880	-	(720)	2,160	-	(720)	1,440
Chief exectutive salary	-	42,000	(42,000)	-	42,000	(42,000)	-
Parent/Carer training (Introduction to SEND law programme)	3,000	3,800	(3,800)	3,000	2,805	(2,805)	3,000
IPSEA website	-	9,750	(9,750)	-	-	-	-
Volunteer training	-	34,651	(34,651)	-	-	-	-
Legal team salary	-	10,000	(10,000)	-	30,000	(30,000)	-
Legal research software tool	-	3,000	(1,370)	1,630	1,125	(2,755)	-
Staff learning and development	-	-	-	-	1,700	(1,700)	-
Consultancy	-	-	-	-	15,770	(15,770)	-
IT equipment	-	-	-	-	1,686	(1,686)	-
	20,480	123,392	(119,243)	24,629	272,017	(272,873)	23,773

16 Restricted funds **(Continued)**

Free helplines
These funds were received specifically to deliver the charity's Advice Line and Tribunal Helpline. These services operate across England.

Free advice and support services
A grant was provided to contribute to the delivery of the charity's free advice and support services which operate across England.

Regional
Funds were received from a number of organisations to assist families on a regional basis via IPSEA's helplines and casework support service. IPSEA records the number of families assisted throughout England.

ICT database requirements
IPSEA received funds from a grant giving organisation to cover the costs associated with identifying potential suppliers for a replacement IT system for IPSEA's current database. The funding covers a full vendor analysis and the identification of a suitable system to cover IPSEA's long term case management and client relationship management needs.

Website construction
The balance brought forward represents a proportion of the website costs that had been capitalised in a previous year of 20%. The outgoing resource is the depreciation charge for the year.

Chief executive salary
A grant giving organisation provided funding towards the salary of the Chief Executive. The funds received were offset against the Chief Executive's salary.

Parent/Carer training (Introduction to SEND law programme)
Funds were received from grant giving organisations to cover the cost of IPSEA delivering its one day face-to-face Introduction to SEND Law training free of charge to parents and carers.

IPSEA website
A grant giving organisation provided funding to cover the costs of running, developing and updating IPSEA's website. The grant has enabled IPSEA to improve beneficiaries' user journey on the website so that the legal resources available can be more easily navigated. Users can now resolve issues relating to their child's SEND at the earliest opportunity, reserving IPSEA's helpline appointments for more complex queries.

Volunteer training
A number of grant giving organisations gave funds towards the cost of training new volunteers. The funds received helped ensure that IPSEA could deliver its helpline and Tribunal casework support services to families of children and young people with SEND.

16 Restricted funds **(Continued)**

Legal team salary
A grant giving organisation provided funding towards the salary of a full time Legal Team Member to provide legal supervision, training and guidance for volunteers delivering the helplines.

Legal research software tool
Funding was received for a subscription to an online legal research software programme. This ensures our Legal Team has access to up to date legislation and case law information.

Staff learning and development
Funding was received to enable a staff member to attend a programme of external training. The funds were offset against invoiced costs.

Consultancy
Grant funding was received to pay for consultants to cover additional short term staffing requirements and to work on a specific identified project. The funds were offset against the consultants' invoiced costs.

IT equipment
Grants were received to purchase laptops for use by staff members. Income recognition and outgoing resource is matched to the depreciation charge for the year.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019	Transfers	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Capacity building and strategic development fund	30,000	(30,000)	-	120,000	120,000
	30,000	(30,000)	-	120,000	120,000

Capacity building and strategic development fund
This fund represents amounts set aside by the trustees as follows:

- £60,000 for implementation of the replacement database.
- £40,000 towards improving services to IPSEA's beneficiaries, specifically by enhancing our helplines.
- £20,000 to ensure our office facilities are suitable for our needs.

Previously £30,000 had been set aside by the trustees to meet a proportion of the expenditure required to upgrade IPSEA's IT systems however due to to the financial uncertainties resulting from the escalating Covid-19 pandemic the trustees agreed the amount be made available for general purposes during the previous year.

18 Analysis of net assets between funds

	Unrestricted funds 2021	**Designated funds 2021**	**Restricted funds 2021**	**Total 2021**	Unrestricted funds 2020	Designated funds 2020	Restricted funds 2020	Total 2020
	£	**£**	**£**	**£**	£	£	£	£
Fund balances at 31 March 2021 are represented by:								
Tangible assets	8,933	-	1,440	10,373	1,225	-	2,160	3,385
Current assets/(liabilities)	338,154	120,000	22,333	480,487	185,862	-	22,469	208,331
	347,087	120,000	23,773	490,860	187,087	-	24,629	211,716

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	12,000	16,000
Between two and five years	-	12,000
	12,000	28,000

The operating leases represents the rental of the charity's premises in Gold Street, Saffron Walden. The lease covers a ten year term, however after a period of five years, there is a break clause in place, which would allow the charity to cease occupation for no further payment. The above amounts cover the rental payments solely up to the date of this lease clause.

20 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

21 Cash generated from operations	2021	2020
	£	£
Surplus for the year	279,144	12,160
Adjustments for:		
Investment income recognised in statement of financial activities	(119)	(250)
Gain on disposal of tangible fixed assets	(50)	-
Depreciation and impairment of tangible fixed assets	3,848	2,888
Movements in working capital:		
(Increase) in debtors	(22,064)	(17,233)
Increase in creditors	11,550	2,530
Increase in deferred income	44,273	21,357
Cash generated from operations	316,582	21,452

22 **Analysis of changes in net funds**

The charity had no debt during the year.