

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 Ms C M Long Mrs A K Abbott Ms J Gubbay Mr R P King	(Appointed 28 January 2022) (Appointed 1 December 2021) (Appointed 1 December 2021) (Appointed 1 December 2021) (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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

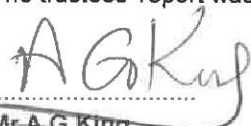
FOR THE YEAR ENDED 31 MARCH 2022

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.



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 PROVIDER OF SPECIAL EDUCATION ADVICE

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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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.

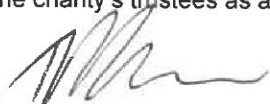
INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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.



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		Unrestricted funds		Unrestricted funds		Unrestricted funds		Restricted funds		Restricted funds		Total	
		2022	£	2022	£	2021	£	2021	£	2021	£	2021	£	2021	£
<u>Income and endowments from:</u>															
Donations and legacies	3	146,580	-	230,789	-	203,242	-	272,017	-	475,259	-	376,075	-	851,503	-
Charitable activities	4	457,198	-	-	-	376,075	-	-	-	376,075	-	-	-	752,578	-
Investments	5	91	-	-	-	119	-	-	-	119	-	-	-	238	-
Other income	6	-	-	-	-	50	-	-	-	50	-	-	-	100	-
Total income		603,869	-	230,789	-	579,486	-	272,017	-	834,658	-	272,017	-	1,106,730	-
<u>Expenditure on:</u>															
Raising funds	7	59,201	-	-	-	58,373	-	-	-	59,201	-	-	-	58,373	-
Charitable activities	8	447,266	-	184,783	-	241,113	-	272,873	-	632,049	-	272,873	-	904,922	-
Total resources expended		506,467	-	184,783	-	299,486	-	272,873	-	691,250	-	272,873	-	964,123	-
Net incoming resources before transfers		97,402	-	46,006	-	143,408	-	280,000	-	143,408	-	(856)	-	142,552	-

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVISE

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	<u>97,402</u>	<u>-</u>	<u>46,006</u>	<u>143,408</u>	<u>160,000</u>	<u>120,000</u>	<u>(856)</u>	<u>279,144</u>
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	<u><u>444,489</u></u>	<u><u>120,000</u></u>	<u><u>69,779</u></u>	<u><u>634,268</u></u>	<u><u>347,087</u></u>	<u><u>120,000</u></u>	<u><u>23,773</u></u>	<u><u>490,860</u></u>

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	
		<u>719,533</u>		<u>599,683</u>	
Creditors: amounts falling due within one year	14	<u>(92,904)</u>		<u>(119,196)</u>	
Net current assets			626,629		480,487
Total assets less current liabilities			<u>634,268</u>		<u>490,860</u>
Income funds					
Restricted funds	16		69,779		23,773
<u>Unrestricted funds</u>					
Designated funds	17	120,000		120,000	
General unrestricted funds		<u>444,489</u>		<u>347,087</u>	
			564,489		467,087
			<u>634,268</u>		<u>490,860</u>

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



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			<u>638,951</u>		<u>495,773</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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).

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>146,580</u>	<u>230,789</u>	<u>377,369</u>	<u>203,242</u>	<u>272,017</u>	<u>475,259</u>

4 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Training income	426,892	345,430
SEN law conference	30,306	30,645
	<u>457,198</u>	<u>376,075</u>

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Bank interest receivable	<u>91</u>	<u>119</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 £
<u>Fundraising and publicity</u>		
Staff costs	59,201	58,373
	<u>59,201</u>	<u>58,373</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>569,314</u>	<u>485,445</u>
Share of support costs (see note 9)	38,990	24,028
Share of governance costs (see note 9)	23,745	4,513
	<u>632,049</u>	<u>513,986</u>
Analysis by fund		
Unrestricted funds - general	447,266	241,113
Restricted funds	184,783	272,873
	<u>632,049</u>	<u>513,986</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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	-	-	-
	<u>38,990</u>	<u>23,745</u>	<u>62,735</u>	<u>24,028</u>	<u>4,513</u>	<u>28,541</u>
Analysed between						
Charitable activities	<u>38,990</u>	<u>23,745</u>	<u>62,735</u>	<u>24,028</u>	<u>4,513</u>	<u>28,541</u>

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).

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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
Management and administration	8	6
	<u>19</u>	<u>18</u>

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
	<u>522,825</u>	<u>443,099</u>

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

	2022 Number	2021 Number
£60,000 - £70,000	<u>1</u>	<u>-</u>

12 Tangible fixed assets

	Computers £
Cost	
At 1 April 2021	43,971
Additions	2,498
At 31 March 2022	<u>46,469</u>
Depreciation and impairment	
At 1 April 2021	33,598
Depreciation charged in the year	5,232
At 31 March 2022	<u>38,830</u>
Carrying amount	
At 31 March 2022	<u>7,639</u>
At 31 March 2021	<u>10,373</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	56,639	53,883
Other debtors	3,719	-
Prepayments and accrued income	20,224	50,027
	<u>80,582</u>	<u>103,910</u>

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
		<u>92,904</u>	<u>119,196</u>

15 Deferred income

	2022	2021
	£	£
Other deferred income	59,496	84,227
	<u>59,496</u>	<u>84,227</u>

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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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:

	Balance at 1 April 2020		Movement in funds		Balance at 1 April 2021		Movement in funds		Balance at 31 March 2022	
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£
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	3,500
Regional	9,201	79,735		(78,602)	10,334		61,091	(54,476)	16,949	16,949
ICT database requirements	8,638	-		(2,138)	6,500		-	(6,500)	-	-
Website construction	2,160	-		(720)	1,440		-	(720)	720	720
Chief executive 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	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	2,104
Parents/carers subsidised places on IPSEA led training courses	-	-		-	-		6,921	(6,356)	565	565
Call in pilot	-	-		-	-		30,000	(30,000)	-	-
Policy work	-	-		-	-		16,449	(14,299)	2,150	2,150
Database replacement project	-	-		-	-		50,000	(8,876)	41,124	41,124
	24,629	272,017		(272,873)	23,773		230,789	(184,783)	69,779	69,779

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.