

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

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<b>Trustees</b>	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)
<b>Charity number</b>	327691	
<b>Company number</b>	02198066	
<b>Registered office</b>	Unit 2a, Stansted Courtyard Parsonage Road Takeley Bishop's Stortford Hertfordshire United Kingdom CM22 6PU	
<b>Auditor</b>	Azets Audit Services Compass House Vision Park Histon Cambridge Cambridgeshire United Kingdom CB24 9AD	

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# 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**

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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: 15 October 2023

# **INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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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.

# **INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE**

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **What we do**

#### **Website**

Our website [www.ipsea.org.uk](http://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.

# **INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE**

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

### **FOR THE YEAR ENDED 31 MARCH 2023**

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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.

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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

### FOR THE YEAR ENDED 31 MARCH 2023

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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.

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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### 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

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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- 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.

**INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE**

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

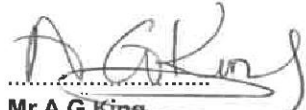
**FOR THE YEAR ENDED 31 MARCH 2023**

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**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: .....

18 October 2023

# **INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2023***

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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

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#### 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.

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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#### **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 PROVIDER OF SPECIAL EDUCATION ADVICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE


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#### 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 Audit Services**

  
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**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

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

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

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## BALANCE SHEET

AS AT 31 MARCH 2023

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

  
.....  
Mr A G King  
Trustee

18 October 2023

Company registration number 02198066

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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

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# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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.

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 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
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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.

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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 Unrestricted funds 2023 £	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	292,689
	<u>133,525</u>	<u>207,536</u>	<u>341,061</u>	<u>230,789</u>	<u>377,369</u>

### 4 Charitable activities

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

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 5 Investments

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

### 6 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Fundraising and publicity</u>		
Staff costs	73,020	59,201
	<u>73,020</u>	<u>59,201</u>

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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
	<u>669,411</u>	<u>569,314</u>
Share of support costs (see note 8)	54,990	38,990
Share of governance costs (see note 8)	17,080	23,745
	<u>741,481</u>	<u>632,049</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	571,595	447,266
Unrestricted funds - designated	61,788	-
Restricted funds	108,098	184,783
	<u>741,481</u>	<u>632,049</u>

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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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
	<u>54,990</u>	<u>17,080</u>	<u>72,070</u>	<u>38,990</u>	<u>23,745</u>	<u>62,735</u>
Analysed between Charitable activities	<u>54,990</u>	<u>17,080</u>	<u>72,070</u>	<u>38,990</u>	<u>23,745</u>	<u>62,735</u>

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).

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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
Management and administration	8	8
	<u>21</u>	<u>19</u>

##### 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
	<u>599,351</u>	<u>522,825</u>

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

	2023 Number	2022 Number
£60,000 - £70,000	<u>1</u>	<u>1</u>

#### 11 Intangible fixed assets

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

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 12 Tangible fixed assets

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

### 13 Debtors

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

### 14 Creditors: amounts falling due within one year

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

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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.

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Free helplines	833	-	(833)	-	-	-	-
Free advice and support services	1,666	9,200	(7,366)	3,500	56,500	(17,625)	-
Regional	10,334	61,091	(54,476)	16,949	73,780	(36,252)	-
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)	-
Training Programme for SENCOS	-	-	-	-	10,000	(833)	-
Legal team salary	-	-	-	-	5,000	(2,917)	-
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)	-
Parents/carers subsidised places on IPSEA led training courses	-	6,921	(6,356)	565	3,500	(2,846)	-
Call in pilot	-	30,000	(30,000)	-	-	-	-
Policy work	-	16,449	(14,299)	2,150	28,296	(27,463)	-
Database replacement project	-	50,000	(8,876)	41,124	10,000	-	(41,124)
Digital strategy	-	-	-	-	6,960	(6,960)	-
Free training for parents and carers	-	-	-	-	10,000	(5,000)	-
	23,773	230,789	(184,783)	69,779	207,536	(108,098)	(41,124)
							128,093

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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.

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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 activities.

##### 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.

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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 2021	Movement	Balance at 1 April 2022	Incoming resources	Movement in funds			Balance at 31 March 2023
					Resources expended	Transfers	Revaluations, gains and losses	
	£	£	£	£	£	£	£	
<u>Strategic development:</u>								
- 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.

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	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	

# INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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	-
	<u>144,792</u>	<u>12,000</u>

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)
<b>Cash generated from operations</b>	<u>74,555</u>	<u>145,585</u>

#### 22 Analysis of changes in net funds

The charity had no debt during the year.

