

Charity registration number 327691

Company registration number 02198066 (England and Wales)

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

LEGAL AND ADMINISTRATIVE INFORMATION

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

Ms C M Long
Vice Chair

Date: 29 November 2024

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and activities

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

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

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

Vision statement

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

Mission statement

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

Strategy

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

1. To provide legally-based information, advice and casework support for children and young people with SEND and their parents and carers in England.
2. a) To inform, educate and train professionals and practitioners working within education, local authority, health, advice and charity sector settings to ensure all children and young people with SEND receive the education and support that they are entitled to under the law.

b) To ensure parents, carers and young people are aware of their legal rights and are empowered to challenge unlawful decisions and inadequate provision.
3. To ensure compliance with the SEND law framework by identifying and challenging unlawful practice and being at the forefront of influencing SEND policy development and legislative change.
4. To ensure IPSEA continues to be sustainable, forward-looking and provides high quality services that are responsive to the needs of children and young people with SEND and their families.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

What we do

Website

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

Information Service

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

Advice Line

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

Tribunal Helpline

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

Call-in Helpline Service

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

Tribunal Support Service

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

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

Training

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

Policy work

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

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 2024

In the year 2023-24 we:

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

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

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

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

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

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

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

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

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

Financial review

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

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

Going forward

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

Reserves Policy

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

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Investment Policy

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

Risk Policy

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

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

Our thanks

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

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

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

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

Structure, governance and management

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

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

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

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

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

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

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

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

Auditor

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

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

Mr D Arnold

Trustee

Dated: 28 November 2024

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

4 December 2024

Chartered Accountants
Statutory Auditor

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

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

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

All income and expenditure derive from continuing activities.

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Intangible assets	12		61,314		43,064
Tangible assets	13		12,275		15,742
			<u>73,589</u>		<u>58,806</u>
Current assets					
Debtors	14	110,468		95,614	
Cash at bank and in hand		772,727		659,226	
		<u>883,195</u>		<u>754,840</u>	
Creditors: amounts falling due within one year	15	<u>(155,067)</u>		<u>(123,101)</u>	
Net current assets			<u>728,128</u>		<u>631,739</u>
Total assets less current liabilities			<u><u>801,717</u></u>		<u><u>690,545</u></u>
Income funds					
Restricted funds	17		124,148		128,093
<u>Unrestricted funds</u>					
Designated funds	18	149,538		123,824	
General unrestricted funds		<u>528,031</u>		<u>438,628</u>	
			<u>677,569</u>		<u>562,452</u>
			<u><u>801,717</u></u>		<u><u>690,545</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 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

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

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

Mr D Arnold
Trustee

Company registration number 02198066

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

1 Accounting policies

(Continued)

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

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

1.5 Expenditure

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

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

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

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

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

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

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

1.6 Intangible fixed assets other than goodwill

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

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

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

Database	over 10 years straight line
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INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.7 Tangible fixed assets

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

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

Computers over 3 to 5 years straight line

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

Basic financial liabilities

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

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

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

4 Charitable activities

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Investments

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

6 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Staff costs	59,629	73,020
	<u>59,629</u>	<u>73,020</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

9 Trustees

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

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

10 Employees

The average monthly number of employees during the year was:

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10	Employees	(Continued)	
	Employment costs	2024	2023
		£	£
	Wages and salaries	671,136	539,552
	Social security costs	55,501	49,066
	Other pension costs	21,864	10,733
		<u>748,501</u>	<u>599,351</u>

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

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

	2024	2023
	Number	Number
£60,000 - £70,000	-	1
£90,000 - £100,000	1	-
	<u>1</u>	<u>-</u>

11 Taxation

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

12 Intangible fixed assets

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets		Computers	
		£	
Cost			
At 1 April 2023		36,434	
Additions		4,200	
		<u>40,634</u>	
At 31 March 2024		<u>40,634</u>	
Depreciation and impairment			
At 1 April 2023		20,692	
Depreciation charged in the year		7,667	
		<u>28,359</u>	
At 31 March 2024		<u>28,359</u>	
Carrying amount			
At 31 March 2024		<u>12,275</u>	
At 31 March 2023		<u>15,742</u>	
		<u>15,742</u>	
14 Debtors		2024	2023
		£	£
Amounts falling due within one year:			
Trade debtors		43,432	71,858
Other debtors		791	2,444
Prepayments and accrued income		66,245	21,312
		<u>110,468</u>	<u>95,614</u>
		<u>110,468</u>	<u>95,614</u>
15 Creditors: amounts falling due within one year		2024	2023
		£	£
	Notes		
Other taxation and social security		30,999	12,367
Deferred income	16	76,826	75,068
Trade creditors		20,106	25,777
Other creditors		5,255	2,480
Accruals		21,881	7,409
		<u>155,067</u>	<u>123,101</u>
		<u>155,067</u>	<u>123,101</u>
16 Deferred income		2024	2023
		£	£
Other deferred income		76,826	75,068
		<u>76,826</u>	<u>75,068</u>
		<u>76,826</u>	<u>75,068</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

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

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

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

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

(Continued)

Free advice and support services

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

Regional

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

Website construction

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

Parent/Carer training (Introduction to SEND Law programme)

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

Parent/Carer Webinars - SEND Law Training

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

Training Programme for SENCOs

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

Legal team salary

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

Lexis Nexis - IPSEA legal research software tool

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

IT equipment

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

(Continued)

Parents/carers subsidised places on IPSEA led training courses

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

Volunteer training

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

Policy work

A grant giving organisation provided funding towards IPSEAs 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 IPSEAs growing needs. Funds were offset against the project costs.

Digital strategy

Grant funding was received in order for us to assess and expand on IPSEAs 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 2024

18 Designated funds

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

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

Fixed asset fund

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Operating lease commitments

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

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

21 Related party transactions

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

22 Cash generated from operations

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

23 Analysis of changes in net funds

The charity had no debt during the year.

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