



IPSEA

Independent Provider of Special
Education Advice



ANNUAL REPORT AND ACCOUNTS 2024 - 2025

1 April 2024 - 31 March 2025

REGISTERED CHARITY
327691

**COMPANY REGISTRATION
NUMBER**
02198066 (England and Wales)



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

~ Parent supported via our helplines

”



WELCOME FROM OUR CHIEF EXECUTIVE AND CHAIR

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

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

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

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



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

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

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

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

Madeleine Cassidy

Chief Executive

Dr Carol Long

Chair





ABOUT IPSEA

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



Online legal guides, resources and template letters

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



Telephone helplines

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



SEND law training

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



Email information service

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



Tribunal Support Service

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



Policy work

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

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



95% felt better able to enforce their legal rights or those of their child



97% understood what action they needed to take to resolve the issue they were facing

OUR YEAR IN NUMBERS

In 2024-2025, IPSEA:

SUPPORTED

thousands of families through our free services.

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

SHARED

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

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



INFLUENCED

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



RESPONDED

- to **8** national consultations,
- 2** government calls for evidence, and
- 3** parliamentary inquiries.

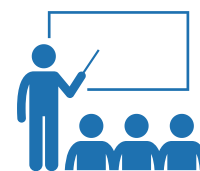


TRAINED

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

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

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





WHY OUR WORK MATTERS

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

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

Unlawful decision-making is widespread

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

Children and young people are left without education

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

Children and young people face challenges during transitions

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

Disadvantage compounds SEND

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

Under-served communities face additional barriers

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

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

This is why our work is so critical.

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



JANE AND FINDLAY'S STORY

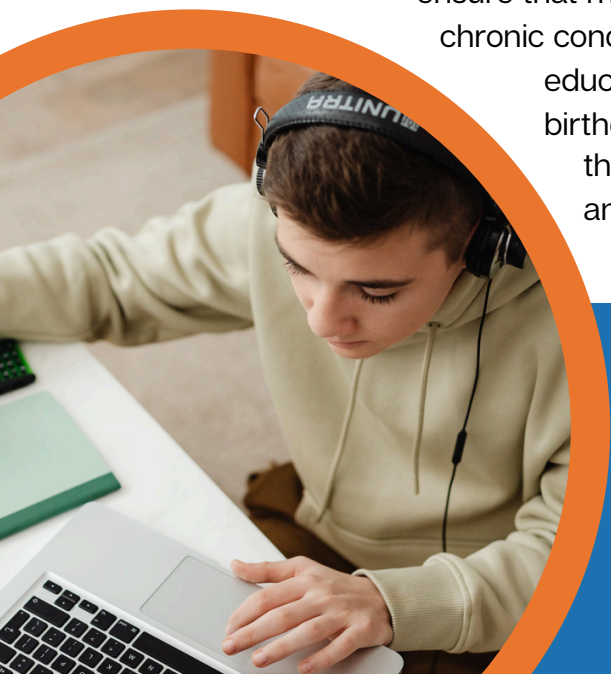
Jane, mum to Findlay who has special educational needs, shared the impact that IPSEA has had on their lives and Findlay's education.

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

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

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

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



“

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

”

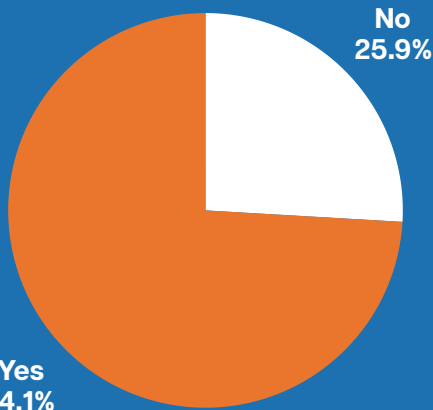
LED BY LIVED EXPERIENCE

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

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

Staff, volunteer and trustee survey results

Do you have lived experience of parenting/caring for a child with SEND?



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

~ IPSEA staff member

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

~ IPSEA trustee

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

~ IPSEA volunteer



VOLUNTEER SPOTLIGHT: CORINNE

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

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

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

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

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

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

“

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

”





THANK YOU TO OUR COMMUNITY FUNDRAISERS

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

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

London Legal Walk

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



London Marathon

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

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



South East Caddies Golf Day

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

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



INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs A K Abbott

Mr D Arnold (Appointed 3 June 2024)

Mrs A Charnley (Appointed 18 December 2024)

Dr C M Long

Ms L Maudsley (Appointed 23 April 2025)

Ms S Sivakumaran

Ms L Trussler (Appointed 23 April 2025)

Charity number

327691

Company number

02198066

Registered office

Unit 2a, Stansted Courtyard

Parsonage Road

Takeley

Bishop's Stortford

Hertfordshire

United Kingdom

CM22 6PU

Auditor

Azets Audit Services

Westpoint

Lynch Wood

Peterborough

Cambridgeshire

United Kingdom

PE2 6FZ

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

~ Parent supported via our helplines

”

CHAIR'S STATEMENT

For the year ended 31 March 2025

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

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

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

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

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

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



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

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

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

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

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



Dr C M Long
Chair

Date: 26 November 2025

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

For the year ended 31 March 2025

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

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

Objectives and activities

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

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

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

Vision statement

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

Mission statement

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

Strategy

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

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

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

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

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

What we do

Website

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

Information Service

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

Advice Line

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

Tribunal Helpline

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

Call-in Helpline Service

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

Tribunal Support Service

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

Training

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

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

Policy work

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

Achievements and performance

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

In the year 2024-25 we:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial review

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

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

Going forward

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

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

Reserves Policy

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

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

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

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

Investment Policy

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

Risk Policy

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

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

Our thanks

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

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

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

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

Structure, governance and management

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

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

Mrs A K Abbott

Mr D Arnold (Appointed 3 June 2024)

Mrs A Charnley (Appointed 18 December 2024)

Mr G Dullage (Appointed 10 October 2024 and resigned 26 February 2025)

Mrs E S Gillott (Resigned 26 September 2025, end of tenure)

Ms J Gubbay (Resigned 26 September 2025, end of tenure)

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

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

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

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

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

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

Auditor

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

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



Mr D Arnold
Treasurer

Dated: 26 November 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

For the year ended 31 March 2025

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

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

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

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

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

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern,

disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>, This description forms part of our auditor's report.

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

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

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

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

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

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

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

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

Use of our report

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

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

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

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

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

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

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

All income and expenditure derive from continuing activities.

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

BALANCE SHEET

AS AT 31 MARCH 2025

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

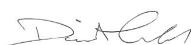
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

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

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



Mr D Arnold
Treasurer

Company registration number 02198066

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

4 Charitable activities

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest receivable	20,345	14,976
	<u>20,345</u>	<u>14,976</u>

6 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Fundraising and publicity</u>		
Staff costs	54,546	59,629
	<u>54,546</u>	<u>59,629</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs

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

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

9 Trustees

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

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

10 Employees

The average monthly number of employees during the year was:

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees (Continued)

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

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

	2025 Number	2024 Number
£90,000 - £100,000	-	1
	<u>-</u>	<u>1</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 2024 and 31 March 2025	<u>67,342</u>
Amortisation and impairment	
At 1 April 2024	6,028
Amortisation charged for the year	6,734
	<u>12,762</u>
At 31 March 2025	<u>12,762</u>
Carrying amount	
At 31 March 2025	<u>54,580</u>
At 31 March 2024	<u>61,314</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

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

14 Debtors

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

15 Creditors: amounts falling due within one year

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

16 Deferred income

	2025	2024
	£	£
Other deferred income	94,860	76,826
	<hr/> <hr/>	<hr/> <hr/>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

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

Deferred income includes £94,860 (2024 - £76,826) 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 2025

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:

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

Free advice and support services

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

Regional

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

Parent/Carer Webinars - SEND Law Training

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Training Programme for SENDCOs

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

Legal team salary

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

Legal team training

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

IT equipment

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

Parents/carers subsidised places on IPSEA led training courses

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

Volunteer training

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

Policy work

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

Database replacement project

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

Free training for parents and carers

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Designated funds

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

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

Fixed asset fund

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

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Operating lease commitments

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

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

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

21 Related party transactions

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

22 Cash generated from operations

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

23 Analysis of changes in net funds

The charity had no debt during the year.



IPSEA

Independent Provider of Special
Education Advice

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

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



01799 582030



office@ipsea.org.uk



www.ipsea.org.uk



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