

IPSEA
Independent Provider of Special Education Advice

ANNUAL REPORT AND ACCOUNTS 2025 - 2026

1 April 2025 - 31 March 2026

REGISTERED CHARITY
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 2026

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A K Abbott	
	Mr D Arnold	
	Mr D Buckle	(Appointed 22 April 2026)
	Mrs A Charnley	
	Mrs C Hand	(Appointed 22 April 2026)
	Mr R P King	(Resigned 22 October 2025, end of tenure)
	Dr C M Long	
	Ms L Maudsley	(Appointed 23 April 2025)
	Ms S Sivakumaran	
	Mr U Smith	(Resigned 23 April 2025)
	Ms L Trussler	(Appointed 23 April 2025)
	Ms I Stretton	(Appointed 21 October 2026)
	Ms A de Jong	(Appointed 21 October 2026)
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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What an amazing service. I came away with my head full of information, a newfound sense of confidence, clarity that the school was failing my child, and a clear understanding of the next steps. For the first time in a long time, I felt truly supported.

~ Parent supported via our helplines



CHAIR'S STATEMENT

For the year ended 31 March 2026

This has been one of the most significant years for children and young people with special educational needs and/or disabilities (SEND) in recent memory. Alongside increasing need for support for children and young people, the publication of the Government's proposals for SEND reform has created considerable uncertainty for families and organisations working across the sector.

While intended to improve inclusion and consistency, many of the proposed changes have raised concerns about children's legal protection and enforceable rights. IPSEA has actively engaged throughout the consultation process, ensuring that the voices and experiences of children, young people and families are heard. In this evolving context, our staff and volunteers have worked tirelessly to provide advice, deliver training, secure funding, support fundraising activity, brief MPs, and engage with both central and local government to champion the rights of children and young people with SEND.

Our volunteers continue to be the backbone of our advice services, 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 further strengthened its policy and campaigning work at a pivotal moment for the SEND system. Alongside our partners, SOS!SEN and Special Needs Jungle, we played a leading role in the Save Our Children's Rights campaign, working to ensure that the voices of children, young people and families were heard throughout the Government's SEND reform consultation. We engaged extensively with Ministers, senior civil servants, parliamentarians and sector partners, providing expert legal analysis and evidence on the potential impact of the proposals. Throughout this period, we remained steadfast in our commitment to protecting children's legal rights, while continuing to influence national policy and champion a fair, lawful and inclusive SEND system.

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 and practitioners 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.

Under the leadership of our CEO, Madeleine Cassidy, the charity has continued to grow steadily, strengthen its services, develop a new strategy and position IPSEA to meet increasing need while continuing to influence national policy. During the year, we developed IPSEA's new strategic plan, setting out an ambitious vision for strengthening legal advice, widening access, influencing policy and embracing innovation to ensure more children and young people can realise their legal rights.

Our Board continued to evolve, ensuring we have the skills, experience and leadership needed to support IPSEA's future ambitions. Following the Annual General Meeting (AGM) in October 2025, I was privileged to be elected as Chair, with Amy Abbott elected as Vice Chair. David Arnold continues in his role as Treasurer, providing valuable financial oversight and expertise.

We also welcomed two new trustees, Chamika Hand and David Buckle, who joined the Board in April 2026. They bring valuable professional knowledge and experience that will further strengthen our governance and strategic direction. We are also delighted to welcome Iona Stretton and Anisa de Jong to the Board at this year's AGM. They bring further valuable skills and experience to our trustee team, and we very much look forward to working with them as IPSEA enters the next stage of its development.

At the AGM, we also sadly said farewell to our long-standing trustee, Richard King, as he concluded his tenure on the Board. On behalf of everyone at IPSEA, we thank Richard for his commitment, dedication and valuable contribution to the charity over many years.

The Board is immensely grateful to all trustees, past and present, whose expertise, insight and generosity of time continue to strengthen our organisation and support our mission.

Looking ahead, we know the challenges facing children and young people with SEND remain considerable. Whatever changes lie ahead, IPSEA will continue to stand alongside families, using our legal expertise, evidence and experience to protect children's rights, influence policy and work towards a fairer education system where every child and young person can access the support they need to thrive.



Dr C M Long Date: 21 October 2026
Chair of Trustees



CHIEF EXECUTIVE STATEMENT

Every child and young person with SEND has a legal right to an education that meets their individual needs. Yet, far too often, families come to IPSEA because those rights are not being upheld. Support is delayed, refused or simply not delivered, leaving children and young people without the provision they need to learn, participate and thrive.

Throughout this year, we have seen first hand both the scale of the challenges facing families and the vital importance of IPSEA's work. Families who reach out to us are often exhausted from navigating a system in which the law is too frequently misunderstood, misapplied or ignored. Many have spent months or even years fighting for support that their child is already legally entitled to receive. Some parents and carers have had to reduce their working hours or leave employment altogether as they struggle to secure appropriate education for their child. What they find at IPSEA is expert legal advice, practical support and a team of staff and volunteers committed to ensuring that children and young people receive the education and support to which they are entitled. Every day, our advisers, volunteers and legal team help families understand their rights, challenge unlawful decisions and secure better outcomes.

Need for our services continued to grow during the year, reflecting the increasing pressures across the SEND system. We know, however, that many families who need our support do not currently access our services. This year, our Breaking Barriers Project enabled us to listen directly to communities who face additional barriers to accessing support, including care-experienced children, families seeking asylum, refugees, those with unsettled immigration status, and Gypsy, Roma and Traveller communities. The insights generated by this work are already shaping our future plans and helping us understand how IPSEA can become more accessible, inclusive and responsive to those who need us most.

This year, we also saw increased applications to IPSEA's Benevolent Fund, created to remove some of the practical barriers that can prevent families from accessing justice. For those facing significant financial hardship, the costs associated with legal training can be unaffordable. The fund therefore represents an important step towards ensuring that financial circumstances are not an obstacle to obtaining the SEND law training families need to understand and secure their child's rights.

Alongside our direct support services, we continued to speak out on behalf of children and young people with SEND and their families. As discussion around future SEND reforms intensified, IPSEA played a leading role in public debate and sector-wide campaigning, including working with partners in the Save Our Children's Rights campaign. We have consistently argued that the challenges facing the SEND system will not be solved by weakening legal protections. Instead, children, young people and families need a system that complies with existing legal duties, delivers support earlier and is properly resourced to meet need. We will continue to champion and defend the rights of children and young people with SEND wherever they are under threat.

This year has also been one of reflection and planning. We have developed an ambitious new organisational strategy that will guide IPSEA's work over the coming years.

The strategy builds on our strengths while setting out a clear vision for the future: reaching more families, particularly those who face the greatest barriers; increasing our influence on policy and practice; harnessing technology to improve access to support; strengthening our financial resilience; and investing in the staff and volunteers whose expertise makes our work possible.

The wider environment remains uncertain. Families continue to experience significant delays, unlawful decision-making and increasing pressure on support services. With further legislative reform anticipated, many are understandably concerned about what the future may hold. In this context, IPSEA's role has never been more important. We will continue to provide trusted advice, challenge unlawful practice and work tirelessly to ensure that children and young people with SEND can access the education they need and are entitled to by law.

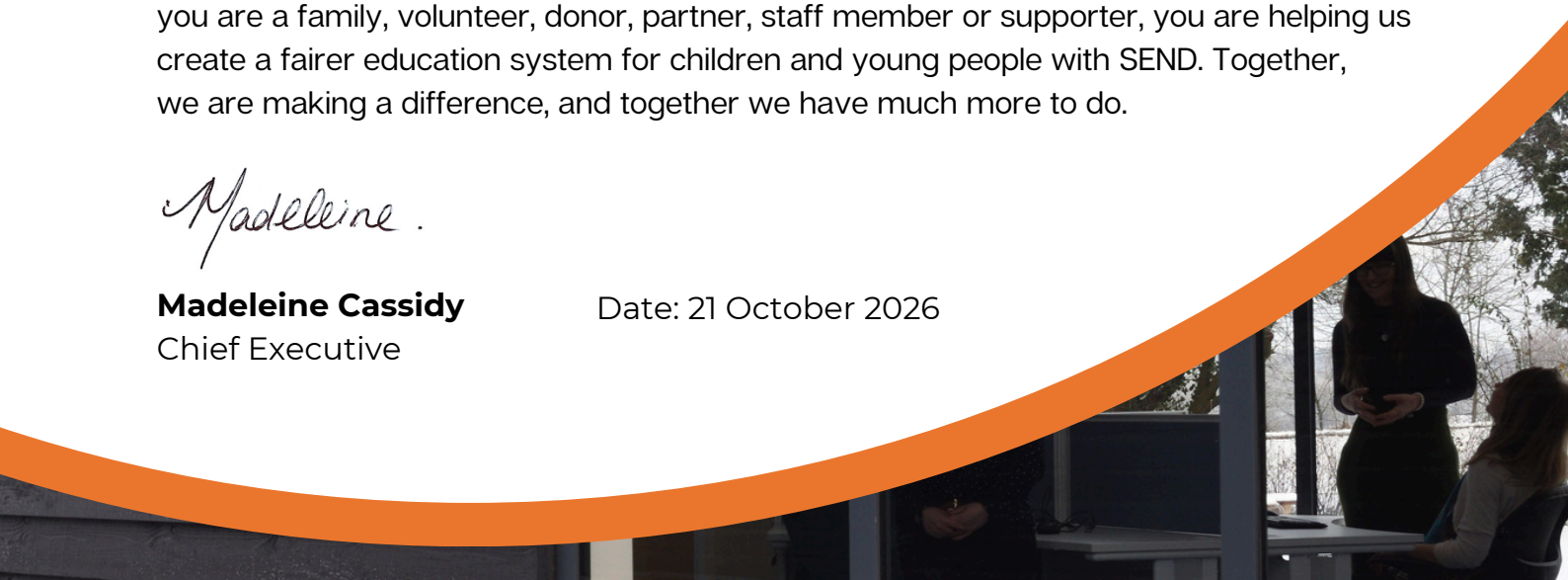
We begin this annual report by illustrating the impact of our work before turning to the trustees' report and financial statements. The pages that follow contain our year in numbers, key achievements, feedback from families, a volunteer case study and examples of the generosity shown by fundraisers and supporters who make our work possible.

Thank you for taking the time to read this report and for your support of IPSEA. Whether you are a family, volunteer, donor, partner, staff member or supporter, you are helping us create a fairer education system for children and young people with SEND. Together, we are making a difference, and together we have much more to do.

Madeleine.

Madeleine Cassidy
Chief Executive

Date: 21 October 2026





WHO WE ARE

Objectives

The charity's objects are to promote and advance education of children and young people 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 educational 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.

Public benefit

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit. Excluding our training programme, 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.

Strategy

Our new strategy sets out how we will strengthen our work over the next four years – empowering families, improving understanding of the law and driving change so that legal rights are protected, applied and enforced.

Our strategy focuses on four key areas: empower, educate, influence and innovate.

These priorities will enable us to expand our reach, strengthen our impact and ensure more children and young people with SEND get the educational support they need.



Our strategic objectives will guide our work from 2026 to 2030 and help us build a stronger, more sustainable organisation.

Strategic objectives:

- Empower all families of children and young people with SEND through expert legal information, advice, casework support and training.
- Strengthen and enhance IPSEA's position as the leading charitable authority in SEND law.
- Drive positive change within the SEND system to ensure the existing SEND legal framework is applied, protected, and enforced through policy work and campaigning.
- Train a broad range of professionals and practitioners to acquire the legal knowledge and skills to support all children and young people with SEND, with a particular focus on under-served communities.
- Innovate and enhance IPSEA's operations, ensuring our services are family-centric and make best use of digital innovation and technologies.
- Strengthen our organisational foundations and infrastructure to support capacity and growth ensuring sustainability and a positive focus on nurturing an inclusive culture and well-being.

By delivering this strategy between 2026 and 2030, we aim to achieve the following measurable impact:

- **12,500** families across England will be empowered by expert legal advice, so they can understand and use SEND law to secure appropriate education and support for their children.
- **540** families will be supported through our Tribunal Support Service, helping them to challenge unlawful decisions and secure the special educational provision their children are legally entitled to.
- **16,300** pieces of high quality legal advice will be delivered to families to help them navigate the SEND system and resolve issues earlier and more effectively.
- **6,000** parents and carers will take part in our SEND law courses and webinars, giving them the knowledge and confidence to enforce their children's legal rights.
- **6,400** professionals will receive training on the SEND legal framework, strengthening legal understanding across the sector and contributing to better decision-making and practice



WHY OUR WORK MATTERS



Although there is a robust legal framework in place for supporting children and young people with SEND to access the education they need, it is frequently not complied with. Too many children and young people are denied the support they are legally entitled to because provision is unlawfully refused, withdrawn or delayed, is unsuitable, or is simply not delivered.

Parents and carers turn to us because they need help to secure the education their child needs and is entitled to. Refusal to assess decisions, Tribunal appeals and delays can leave children and young people without essential support for months, or even years. Last year, from the families we supported, 96 had been trying for years to secure their child's rights.

As children and young people wait for the provision they are entitled to, their needs may escalate.

Parents tell us that their children are taught in isolation, excluded from assemblies and class activities, or placed on reduced timetables, and as a result become increasingly isolated from their peers.

Many also miss significant periods of education. Last year, 19% of the children and young people we supported were not accessing education at school or college. For example, Nathan had just 12% attendance in Year 10 and was absent throughout Year 11 because of extreme anxiety. For Emma, the social and sensory environment at secondary school became so overwhelming that she was unable to attend.

Children and young people with SEND are also more likely to experience suspension or exclusion. Last year, 24% of those we supported had been suspended or excluded.

When special educational needs are not identified and met appropriately, children and young people's mental health and wellbeing can also be significantly affected. This can happen when they are in an unsuitable school or college environment, or when they do not receive the support they need to overcome barriers to learning.

The experiences shared directly by families demonstrate the scale and severity of these challenges. Chris Coghlan, MP, recently collated over 1,000 testimonies from families across 134 local authorities about their experiences of trying to secure special educational provision for their children.

The testimonies included 205 specific references to child suicide, highlighting the devastating circumstances described by some families when children and young people are unable to access appropriate support.

The impact is felt by parents and carers too. They tell us they feel “anxious”, “worried”, “stressed”, “in a state of panic”, “absolutely on my knees broken”, and “alone and confused”.

This is why our work is so critical.

We work to ensure that the legal rights and entitlements of children and young people with SEND are upheld and protected, enabling them to access the right support, in the right place, at the right time, so that they can thrive into adulthood.

We are developing closer partnerships with community groups and organisations working with families and communities who do not traditionally reach out to us and face the greatest barriers to accessing support. Through these partnerships, we aim to ensure that children and young people who are most in need can access the special educational provision they are legally entitled to.

Alongside advising and empowering families, we challenge unlawful practice and use the evidence from our work to influence national policy and drive systemic change.

With increasing need and proposed reforms potentially weakening the legal rights and protections of children and young people with SEND, our work to uphold those rights, support families and secure meaningful change is needed now more than ever.



WHAT WE DO



IPSEA offers a unique range of services to help children and young people with SEND get the education they are entitled to by law.

Website

Our website www.ipsea.org.uk contains a range of resources including template letters, guides, and webinars 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, carers, and young people 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 need 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 an Education, Health and Care (EHC) needs assessments, advice about securing an EHC plan, or requesting an annual review. We also cover issues around exclusions, transport and disability discrimination.

Call-in Helpline Service

In addition to the pre-booked appointments on our Advice Line and Tribunal Helpline, we offer a call-in helpline providing legal advice and support.

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.

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 triage all referrals to this service and, depending on criteria and availability, may offer tailored workshops or 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 hosted 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.



OUR YEAR IN NUMBERS

In 2025-2026, IPSEA:

SUPPORTED

thousands of families through our free services.

- We made and received **3,135** helpline calls and supported **3,016** individual families.
- Helped **126** families through our Tribunal Support Service.
- Responded to **818** enquiries via our Information Service.

SHARED

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

1 MILLION

visits to our website.

INFLUENCED

3 changes to policy in **2** local authority areas.

RESPONDED

to **6** national consultations, and **4** parliamentary inquiries.

TRAINED

913 parents and carers of children and young people with SEND

703 parents and carers through our free webinars

1,854 SEND professionals, to increase their knowledge and understanding of the legal framework, plus

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

THE PEOPLE BEHIND IPSEA

At the heart of IPSEA's work is our team of dedicated trustees, staff and volunteers.

Around three-quarters of the IPSEA team has direct lived experience of parenting or caring for a child with SEND. Many of our volunteers and staff members first accessed our information and services as parents or carers before choosing to support other families.

This combination of lived experience and professional expertise strengthens every aspect of our work. It helps ensure our services reflect the realities families face, that our advice is both legally accurate and practical, and that our policy and influencing work remains firmly grounded in the experiences of children and young people with SEND and their families.

Whilst we have an office in Essex, our team work largely remotely across the country, giving us a truly national presence and helping us understand the challenges faced by families in communities across England.

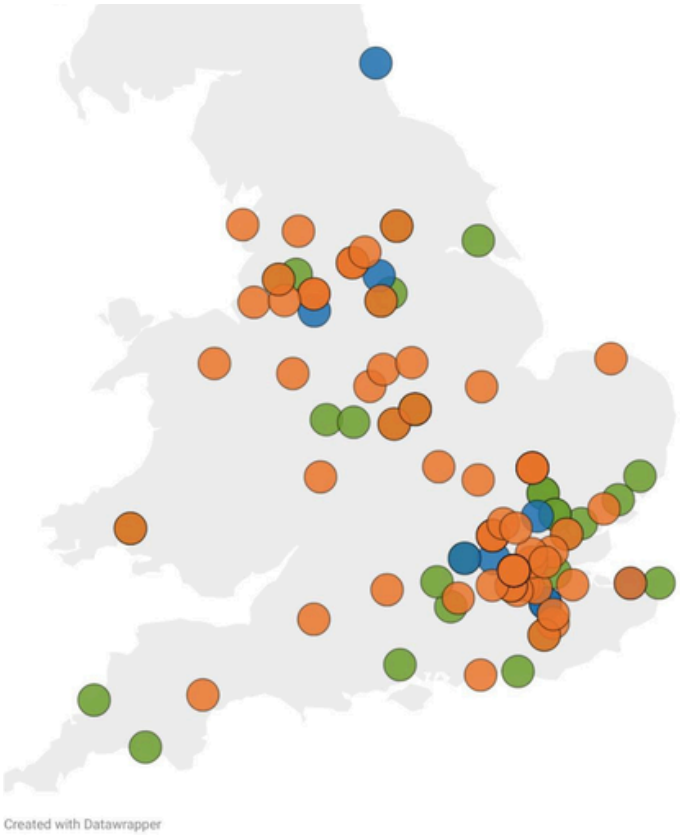
You can see where our team are based below.

LOCATION OF OUR TRUSTEES, EMPLOYEES & VOLUNTEERS


Trustees


Volunteers

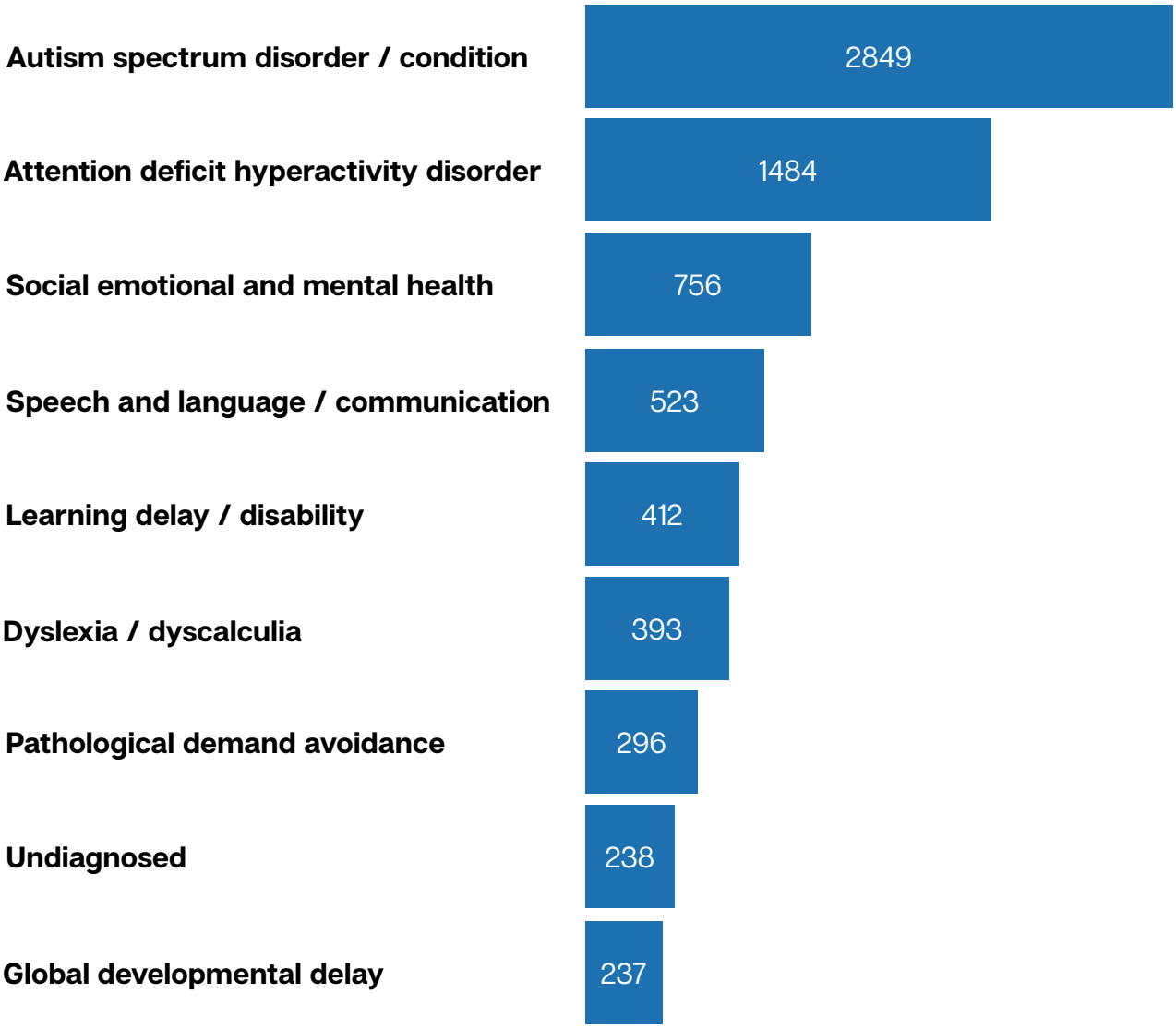

Employees



OUR IMPACT

Who we help

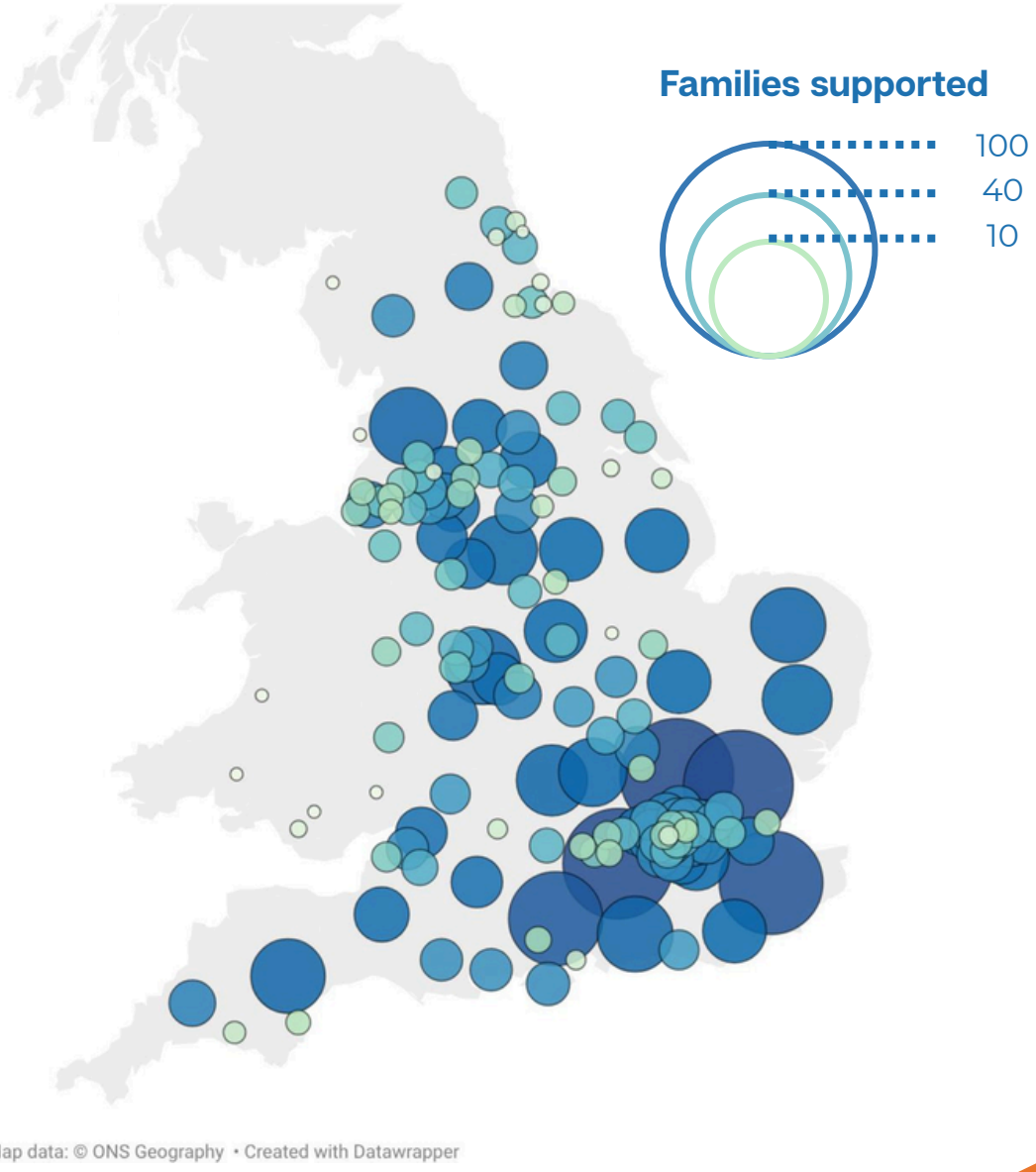
Behind every number is a child or young person whose education, wellbeing and future matter. The chart below shows the most common special educational needs and disabilities represented among the families who sought support from IPSEA during the year. Many children and young people experience multiple needs, underlining the importance of specialist advice and legal support.



This diversity of need reinforces the importance of accessible, specialist advice and legal support that is tailored to each child's individual circumstances.

GEOGRAPHICAL SPREAD OF IPSEA'S ADVICE SERVICES

The map below shows the families supported during 2025-26 by location.





FEEDBACK FROM THE FAMILIES WE SUPPORT

The feedback we receive shows that our advice does more than provide information. It gives families confidence, reassurance and hope at some of the most challenging points in their SEND journey.

"For the first time in such a long time, I felt equipped and hopeful. Absolutely amazing. Thank you so much."

"The people I spoke with have been able to help me break a very complex situation down into a single manageable task. They were realistic about my goals and gave me grounding. But above all else they have given me the confidence to know that I am on the right track to advocating for my child."

Many parents told us that speaking to an IPSEA adviser gave them the confidence and determination to keep advocating for their child.

"Really helpful advice that has given me the confidence moving forward to challenge the local authority."

"The call was exactly what I needed to give me the confidence to persist and know I was right to push for what my daughter needs."

"The adviser was amazing. Gave me the fight back I needed. Made me think that one day I too would like to be an advisor and help others when I get through this battle in a few years."

Families repeatedly highlighted the practical impact of our advice, helping them achieve progress and influence decisions affecting their children.

"The advice I have received from IPSEA has been incredible. I have learnt so much and my local authority have changed their decisions based on the advice I received from IPSEA."

"I was advised in detail about what to write in my formal complaint to the council regarding an Education, Health and Care needs assessment request delay in assessment, following which my complaint was upheld."



For many, IPSEA provides a vital source of legal guidance when they feel overwhelmed by a system that can seem impossible to navigate alone.

"Before the call, I felt very unsure of how best to proceed, but [the Adviser] helped to put a list of actions in place, and I now feel able to implement these effectively."

"Over the last few days, I was suffering from anxiety and a feeling bit down due to the stresses of having to appeal the Education, Health and Care plan, but after the call with your representative, I feel much better. She gave the right level of information. Although the issue isn't resolved I know what steps I need to take. I'm very happy and feel more energetic since I had the call."

"The help your advisers are able to provide is invaluable and a real lifeline to families struggling to know how best to support their children and navigate the SEND system, which can often feel impossible."

"Thank you for the service you offer. It really helped to be able to talk through the situation and get clarity concerning my next step from someone who understands the law. It also gave me confidence to keep going despite the local authority telling me that I'm wrong and making me think I'm going mad."

Above all, families told us that our service leaves them feeling informed, empowered and able to move forward.

"When I called your organisation, I was feeling so down, drained and discouraged but after speaking with [the Adviser], my mindset has changed and I feel like a burst of knowledge and insight has been given to me and I cannot thank you enough."

"The adviser was absolutely amazing - extremely knowledgeable, patient, and clear in guiding me through what is a very complex and emotional process. They not only answered my questions with expertise but also helped me feel more confident in how to move forward with my child's Education, Health, and Care plan and Tribunal appeal. I truly felt listened to and supported."

"I really found the call essential, when I felt so alone and desperate it was breaking my heart and effecting my mental health. The call made me feel much more confident and empowered."

BREAKING BARRIERS REPORT
SUPPORTING UNDER-SERVED COMMUNITIES

At IPSEA, we want every family to be able to access the information, advice and legal support they need to secure the right education for their child. We know, however, that some communities face greater barriers than others and are therefore less likely to benefit from specialist SEND advice. Tackling these inequalities is a key priority for us, and this year we took an important step forward through our Breaking Barriers research.



During the year, we published 'Breaking Barriers: addressing inequalities and improving access to SEND legal advice for under-served communities', a major research project, which shows that families who face the greatest barriers to accessing SEND provision for their children are often those least able to access legal advice about their rights.

Led by an experienced researcher, Dr Gerry Mitchell, the study involved around 50 interviews with families and young people, focus groups, and discussions with professionals across education, health, youth justice and the voluntary sector. It explored the experiences of children who are:

- from asylum-seeking, refugee and unsettled immigration status families
- care-experienced, including unaccompanied asylum-seeking children and young people
- detained or involved in the youth justice system
- from Romany Gypsy, Roma and Irish Traveller communities
- from families with English as an additional language (EAL), and
- from Black and other minoritised ethnic communities experiencing intersecting barriers that compound disadvantage.

Our research found that many families from these communities face institutional and systemic barriers to accessing specialist SEND advice because information is not accessible, culturally appropriate or available through trusted channels. Language barriers, limited awareness of legal rights, low trust in statutory services, digital exclusion and discrimination mean many children and young people miss out on the support they are entitled to, with lasting consequences for their education and wellbeing.

The findings reinforced the importance of early access to accurate information, trusted community-based support and meaningful co-production with families.

IPSEA's dedicated Community Project Lead is using this research to begin a journey of service redesign, exploring how specialist SEND advice is developed, delivered and accessed with families who have historically been least likely to benefit from it. By involving families directly in shaping how information is developed and delivered, we will create services that are more relevant, trusted and easier to access.





GEMMA AND LEWIS'S STORY

The names in this case study have been changed to preserve anonymity.

Gemma fought for two years to secure the education support her son Lewis needed. After contacting us for support in November 2024, IPSEA helped her to obtain a successful outcome at Tribunal in July 2025. Their story is below:

In 2024, Gemma applied for an Education, Health and Care (EHC) needs assessment for her son Lewis. He was unable to manage the sensory, learning, language, physical, and social demands of mainstream school and his mental health significantly deteriorated to crisis point. Due to the trauma he experienced, he stopped going to school and Gemma left her job of 25 years to care for him.

However, Gemma's application for a needs assessment was refused. She appealed to the SEND Tribunal. After a private educational psychologist assessment, the local authority's decision not to assess was overturned at mediation. Whilst the educational psychologist recommended a specialist educational setting for children and young people with social, emotional, and mental health needs, the local authority named a mainstream school.

Knowing the named school could not meet Lewis's needs, Gemma was forced to again appeal to the SEND Tribunal. Two months later, the local authority conceded that a mainstream school would not meet Lewis's needs and he does in fact require a special school. Gemma advised the local authority of her preferred school but they refused to name the setting and explored cheaper options.

IPSEA's solicitor apprentice helped Gemma ensure the working document – a crucial part of the appeal process that sets out proposed changes to the contents of the EHC plan - was clear, specific, and made good use of all the available evidence to demonstrate why Gemma's preferred school was the only option for delivering the provision Lewis needed.

Over 70 hours of casework was provided and we have 147 pages of case notes.

After a further eight months, as a result of this support and our apprentice's skill and knowledge of working documents, the local authority finally conceded and agreed to name Gemma and Lewis's preferred school.

Below is Gemma's feedback:

"From the depths of my heart – thank you. We made it. After over two years of heartbreak, fear, exhaustion, and endless battles, we finally got the outcome we've fought so long and hard for. But I know, without a doubt, that we wouldn't have made it this far without your support.

Your charity didn't just help us with advice or resources – you held us up when we were at our absolute lowest. When I had no voice left, you gave me one. When I was too tired to fight, you gave me strength. When I felt invisible, you saw us. You reminded me that my son's life and future were worth fighting for – and gave me the tools to do it.

You helped us survive – and now, thanks to everything you've done, we finally have hope again. Hope for safety. For healing. For Lewis to thrive in a place that understands him. You've not only changed our lives – you've saved them.

From one mother to the people who never let us fall completely – thank you. There aren't enough words in the world for the gratitude I feel. Please know the impact you've made will stay with us forever."

After settling into his new school, Gemma told us:

"Lewis is doing really well and I am so pleased with how he has settled. It has been wonderful to see him becoming more confident and engaged, and to see him enjoying learning again. He particularly loves cooking, which has become a real favourite of his, and he is so proud of the things he is learning and achieving. In fact, he recently taught me how to use a drill, which made me smile so much! Seeing him develop new skills, find things he enjoys and feel proud of himself has meant the absolute world to me."



VOLUNTEER IMPACT: JAYSOL

Jaysol has been volunteering to provide advice and support on IPSEA's Advice Line since 2024.

His passion for SEND law began at an early age, inspired by his older brother, who has special educational needs.

When Jaysol was very young, his parents turned to IPSEA for advice and support regarding his brother's education. They appealed to the SEND Tribunal to challenge their local authority and were successful.

That experience was a significant part of Jaysol's childhood. It shaped his understanding of the profound impact that the law can have on people's lives and sparked his interest in pursuing a career in law.

He went on to study law at university and volunteer with IPSEA, where he could use what he had learned to give something back to families navigating an often complex and adversarial system.



Families often contact IPSEA at a particularly difficult point in their journey and hearing their experiences first-hand on advice-line calls can be distressing. However, Jaysol told us that knowing his advice has helped someone regroup, feel more confident and continue to advocate for what their child is entitled to makes the role incredibly fulfilling.

> "Volunteering with IPSEA has been an intensely rewarding experience, both intellectually and emotionally. Being able to provide practical support to families who are overwhelmed by the complexity of SEND law, and to help them understand their rights and the options available to them, is incredibly powerful."

He has had some wonderful feedback too. One parent told us:

“Jaysol, didn't make me feel like I am over-reacting. He listened and had empathy and made my feelings valid. He helped me focus on what's important first which is getting my son’s Education, Health and Care plan. With the amazing email he sent with legal quotes I can raise a complaint with the school with the correct backing.”

Volunteering with IPSEA has not only enabled Jaysol to develop a range of skills, but has also given him valuable practical experience that he has been able to draw on in applications and interviews. He recently graduated from Trinity College, University of Cambridge and has been awarded a scholarship by Lincoln’s Inn to study for the Bar course. His experience with IPSEA has given him a much deeper understanding of the legal profession and helped him articulate why he wants to pursue a career in law.



SERVICE UPDATES

Advice services

The need for our services continues to far exceed our capacity. Although we provided more advice and supported more families than in the previous year, we were able to help only one in five families who contacted us through our call-in helplines. Increasing levels of need, alongside greater complexity in the issues families are facing, also mean that calls are taking longer.

In response, we have taken a range of steps to increase our capacity, improve efficiency and ensure families receive the right support at the right time. We have increased the number of paid advisers in our team and increased our partnership working with more law firms offering pro bono support on both casework and helpline calls. We have also strengthened volunteer capacity through recruitment, while investing significant effort in improving retention, communication and engagement with our existing and long-serving volunteers. Our Tribunal Support Service triage is now embedded, enabling us to offer families a proportionate response based on their needs.

Families may receive opportunities to attend bespoke workshops to help them progress their appeal, and we also now offer a course of guided telephone calls to take place near key tribunal dates. We continue to offer casework support to those who face the greatest barriers to securing their child's rights.

Digital developments have included internal testing of a chatbot and transcription and summary tool which we hope to see implemented next year.

We have also begun trialling triage within our Call-in Helpline service to assess initial calls, gathering key information and details prior to allocating to an adviser. This is helping us to identify families' needs quickly and direct them to the most appropriate support. Parents, carers and young people using the service are being invited to complete a short survey, enabling us to evaluate the effectiveness of this initial contact and use what we learn to further improve how we respond to demand.

We know many families who need our support do not currently access our services. This year, our Breaking Barriers project enabled us to listen directly to communities who face additional barriers to accessing support. Working with communities we aim to ensure our services are more relevant, trusted and easier to access.

Together, these developments are helping us to make the best possible use of our resources, extend our reach and ensure that more families can access timely, appropriate and effective support.

Training

Our commitment to providing high-quality information, advice and training remained strong throughout 2025-26. We shared a wealth of online legal guides, resources and template letters, helping families access the information they need to understand and secure their children's legal entitlements.

We also trained **913** parents and carers of children and young people with SEND and reached a further **703** parents and carers through free webinars, equipping families with greater knowledge and confidence to navigate the SEND system.

Alongside our work with families, we trained **1,854** SEND professionals, increasing their knowledge and understanding of the legal framework and supporting better implementation of SEND law.

Following the publication of the Government's Schools White Paper, communications supported a coordinated organisational response, producing accessible information to help families and professionals understand the proposals and engage with the consultation. We created a dedicated information hub on our website and worked closely with colleagues across the organisation to ensure consistent, evidence-based messaging.

IPSEA's online presence saw substantial growth, with over **1 million** visits to our website and over **2 million** page views. These figures show the continued need for clear, accessible information for families who are navigating the SEND system.

SEN Law Conference

We were delighted to deliver our **ninth** annual SEN Law Conference in partnership with Matrix Chambers and Douglas Silas Solicitors. The event was delivered in a hybrid format, with 123 delegates attending in-person and 168 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, a presentation on the barriers to SEND provision for under-served communities, and our popular case law update.

Policy and campaigns

The aim of IPSEA's policy work is to use our legal expertise and detailed knowledge of families' experiences to influence the development of public policies that affect children and young people with SEND.

Our priority in 2025-26 continued to be to protect children and young people's rights to special educational provision and support that meets their needs.

We responded to **six** national consultations on topics including school accountability reform, use of reasonable force in schools and the Government's "national conversation" on SEND reform. We contributed to **four** parliamentary inquiries and produced **five** written policy briefings for MPs. Our policy team's activities also included a webinar on the SEND legal framework for MPs and their caseworkers. We were also able to secure **three** policy changes in **two** local authority areas. Furthermore, we completed **two** significant policy projects that we presented to senior officials at the Department of Education regarding unlawful policies related to mediation within 29 local authorities, and unlawful policies regarding phase transfer with an Education, Health and Care plan within 39 local authorities.

By combining strategic campaigning, evidence-led communications and strong partnership working, we have helped ensure the voices of children and young people with SEND, and the legal rights that protect them, remained firmly at the forefront of public and political debate.

This year, campaigning played a vital role in raising awareness of children's legal rights to education, strengthening IPSEA's reputation as the leading legal voice on SEND, and engaging supporters, professionals and decision-makers during one of the most significant periods of SEND policy debate in recent years. Campaign content consistently achieved the highest levels of engagement across IPSEA's social media channels, helping more families understand the importance of protecting their children's rights.

Through timely expert commentary, IPSEA secured coverage across national newspapers, broadcast media and podcasts, positioning the charity as a trusted authority on SEND law during a rapidly evolving policy landscape.

Working alongside a coalition of organisations, IPSEA was a leading partner in the Save Our Children's Rights campaign, mobilising families, professionals and supporters in response to concerns about reforms to SEND legislation. The campaign petition secured over 132,000 signatures resulting in a parliamentary debate in September 2025 attended by over 90 MPs.

Across all our social media platforms, we saw significant growth in both engagement and followers during 2025-26, helping us reach more families, professionals and supporters with IPSEA's information, resources and campaigns. Instagram followers increased by approximately 157%, while Facebook followers grew by approximately 171%. This continued growth reflects the increasing reach and engagement of IPSEA's social media channels and their importance in raising awareness of our work, sharing information and reaching families who need our support.

Fundraising

As an independent charity, 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.

This year, we focused on diversifying and strengthening our fundraising income streams to help ensure we have the resources and resilience to deliver on our ambitions now and into the future.

We were delighted to secure new major multi-year funding from esteemed funders including Pears Foundation, A B Charitable Trust and John Ellerman Foundation.

Our community of supporters continued to grow, and we saw inspirational people and families running and walking to raise vital funds for IPSEA. We were pleased to launch our appeal 'Defend children's rights – empower their future' to drive our campaigning and policy work in light of the Government's SEND reform proposals. Creative collaborations, including with illustrator Eliza Fricker (Missing the Mark), helped broaden the appeal's reach and connect supporters with the impact of IPSEA's work.

Legal Walks 2025

The London and Sheffield Legal Walks in 2025 were an incredible success. Our team of Trustees, staff, volunteers, parents/carers and supporters raised over £7,300 for IPSEA, helping children and young people with SEND get the education they need to thrive.

Parallel Windsor 2025

We were so proud to take part in the Parallel Windsor Festival of Inclusivity in July 2025. The festival provides accessible challenges for people of all ages and abilities, and we were delighted to have 11 parents and children join us for the event, who collectively raised over £1,000 for our charity.

Parent Emma said:

"Parallel Windsor was such a fantastic experience for our family. We were able to take part together in different events while raising money for IPSEA, knowing we were helping more families access vital legal advice. The whole day felt inclusive, welcoming and genuinely fun."



Thanks to our supporters

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 in-kind contributions over the course of the year:

- A&O Shearman
- A B Charitable Trust
- Access to Justice Foundation - Improving Lives Through Advice
- Baron Davenport's Charity
- Charles S French Trust
- Charlotte Bonham Carter Charitable Trust
- Clifford Chance
- CMS Cameron McKenna Nabarro Olswang LLP
- David Solomons Charitable Trust
- Eastern Counties Educational Trust
- Esmée Fairbairn Foundation
- Essex Community Foundation
- Fitton Trust
- Fowler Smith and Jones Charitable Trust
- Garden Court Chambers
- John Coates Charitable Trust
- John Ellerman Foundation
- John Horniman's Children's Trust
- John Lyon's Charity
- Kent Community Foundation
- Legal Education Foundation
- Marsh Christian Trust
- Patricia Routledge Foundation
- Pears Foundation
- Peter Harrison Foundation
- Sir James Roll Charitable Trust
- Steven Bloch Image of Disability Trust
- Suffolk Community Foundation
- Sussex Community Foundation
- Walter Guiness Charitable Trust
- Weil Gotshal & Manges (London) LLP
- William Allen Young Charitable Trust

We would also like to extend our sincere thanks to our SEN Law Conference partners, Matrix Chambers and Douglas Silas Solicitors, for their continued generosity in donating the proceeds from the SEN Law Conference to IPSEA once again.

We are also incredibly grateful to Dun & Bradstreet for kindly providing their room and hospitality for meetings.

Going forward

As we look ahead to the coming year, we are committed to investing in our service delivery and strengthening collaboration with partner organisations. While maintaining our core mission of supporting children and young people with SEND to access appropriate educational provision and specialist legal advice, we have broadened our strategic focus to reach communities that have historically faced barriers to accessing our services and are in significant need of support.

In March 2026, we launched a national report exploring the barriers faced by under-served communities in accessing SEN legal advice. Since then, we have appointed a Community Project Lead to develop and test new approaches in partnership with organisations that support these communities. This work is an important step towards ensuring that our services become more inclusive, accessible and responsive to those who need them most.

The threat of the weakening of statutory SEND rights, including rights of appeal, remains at the forefront of our work. Over the past year, we have strengthened our policy and campaigning activity through the appointment of a Campaigns Manager and by building stronger partnerships with external organisations. Together, these efforts help us challenge proposals that could reduce legal protections for children and young people with SEND and their families. We will continue to campaign and advocate vigorously to protect these rights in the year ahead.

Looking ahead, we remain focused on delivering high-quality advice and support, influencing policy and practice, and ensuring that children and young people with SEND, and their families, can continue to access and enforce their legal rights.



FINANCIAL REVIEW

The trustees present their report and financial statements for the year ended 31 March 2026.

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)".

Total Income in 2025-26 was £1,304,154, an increase from 2024-25 total income figure, which was £1,251,603. IPSEA's total expenditure in 2025-26 was £1,228,679 compared with £1,029,471 in 2024-25.

Our net assets at the end of 2025-2026 are £1,099,324. Of these, £1,022,473 forms our unrestricted reserves within which £61,293 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 £291,010; these have been discussed in more detail within the reserves section of the Trustees Report. The remaining reserves of £76,851 are held as restricted reserves.

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 bi-monthly 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 £960,000 and £1,060,000 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 2025-2026 are £1,022,473, which is within 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 funding as follows:

Safeguarding Legal Rights: The trustees have agreed a budget to continue funding campaigning activities through 2026-27 and have visibility of the associated salary costs through to 31 March 2027. The proposed additional designation of £12,893 increases the closing balance to £47,344, which is sufficient to cover the projected 2026-27 costs based on the current budget.

Benevolent Fund: During 2025-26, £3,458 was utilised from the Benevolent Fund. The Trustees have agreed to increase the fund by £6,408, resulting in a net increase of £2,950. This additional designation will enable us to continue offering six subsidised eLearning places per month throughout 2027-28, with participants contributing £10 per place and IPSEA funding the remaining £89 per person.

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.

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 may 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 have any beneficial interest in the charitable company. All of the trustees are members of the charitable company and guarantee to contribute £1 in the event of a winding up.

The 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.

Investment policy

The policy is to not engage in complex long-term endowment portfolios but to hold working capital in secure, instant access or short-term high interest accounts to optimise cash flow and maximise immediate charitable impact for families. This approach doesn't

expose charitable funds to market volatility. The Board plans to review its position and investment policy in 2026-2027.

Risk policy

The policy covers our digital infrastructure security for the advice systems, funding continuity and volunteer capacity constraints. Managed by the board reviews quarterly against the risk register. Having placed mitigating controls, such as diversified digital back-ups. Rigorously active grant-seeking and volunteer training, along with quality assurance processes, the policy is upheld. The Board plans to review its risk policy in 2026-2027.

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.



David Arnold Date: 21 October 2026
Treasurer

STATEMENT OF TRUSTEES' RESPONSIBILTIES

FOR THE YEAR ENDED 31 MARCH 2026

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 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 2026 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 2026 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 12 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 requires 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 air 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) Date: 27 October 2026

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

Westpoint, Lynch Wood, Peterborough, Cambridgeshire, 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 2026

Current financial year	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:						
Donations and legacies	**3**	361,872	-	210,142	572,014	543,636
Charitable activities	**4**	713,990	-	-	713,990	687,622
Investments	**5**	18,150	-	-	18,150	20,345
Total income		1,094,012	-	210,142	1,304,154	1,251,603
Expenditure on:						
Raising funds	**6**	107,374	-	-	107,374	54,546
Charitable activities	**7**	830,079	52,751	238,475	1,121,305	974,925
Total expenditure		937,453	52,751	238,475	1,228,679	1,029,471
Net income/(expenditure)		156,559	(52,751)	(28,333)	75,475	222,132
Transfers between funds		(25,344)	25,344	-	-	-
Net movement in funds	**9**	131,215	(27,407)	(28,333)	75,475	222,132
Reconciliation of funds:						
Fund balances at 1 April 2025		600,248	318,417	105,184	1,023,849	801,717
Fund balances at 31 March 2026		731,463	291,010	76,851	1,099,324	1,023,849

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:					
Donations and legacies	**3**	286,068	-	257,568	543,636
Charitable activities	**4**	687,622	-	-	687,622
Investments	**5**	20,345	-	-	20,345
Total income		994,035	-	257,568	1,251,603
Expenditure on:					
Raising funds	**6**	54,546	-	-	54,546
Charitable activities	**7**	668,213	30,180	276,532	974,925
Total expenditure		722,759	30,180	276,532	1,029,471
Net income/(expenditure)		271,276	(30,180)	(18,964)	222,132
Transfers between funds		(199,059)	199,059	-	-
Net movement in funds	**9**	72,217	168,879	(18,964)	222,132
Reconciliation of funds:					
Fund balances at 1 April 2024		528,031	149,538	124,148	801,717
Fund balances at 31 March 2025		600,248	318,417	105,184	1,023,849

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Intangible assets	**13**		47,846		54,580
Tangible assets	**14**		13,447		11,628
			61,293		66,208
Current assets					
Debtors	**15**	53,135		96,777	
Cash at bank and in hand		1,166,346		995,814	
		1,219,481		1,092,591	
Creditors: amounts falling due within one year	**16**	(181,450)		(134,950)	
Net current assets			1,038,031		957,641
Total assets less current liabilities			1,099,324		1,023,849
The funds of the charity					
Restricted income funds	**19**		76,851		105,184
Unrestricted funds - general	**21**		731,463		600,248
Unrestricted funds - designated	**20**		291,010		318,417
			1,099,324		1,023,849

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 2026.

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 21 October 2026.



Mr D Arnold
Trustee

Company registration number 02198066 (England and Wales)

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from operations	**25**		161,883		209,406
Investing activities					
Purchase of tangible fixed assets		(9,501)		(6,664)	
Investment income received		18,150		20,345	
Net cash generated from investing activities			8,649		13,681
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			170,532		223,087
Cash and cash equivalents at beginning of year			995,814		772,727
Cash and cash equivalents at end of year			1,166,346		995,814

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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

1.4 Income

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

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

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

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

1 Accounting policies **(Continued)**

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

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

1.5 Expenditure

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

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

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

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

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

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

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

1.6 Intangible fixed assets other than goodwill

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

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

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

Database	over 10 years straight line

1 Accounting policies **(Continued)**

1.7 Tangible fixed assets

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

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

Computers	over 3 to 5 years straight line

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	110,072	-	110,072	63,818	-	63,818
Other general grants	251,800	210,142	461,942	222,250	257,568	479,818
	361,872	210,142	572,014	286,068	257,568	543,636

4 Charitable activities

	2026 £	2025 £
Training income	638,913	619,053
SEN law conference	62,164	54,471
Other	12,913	14,098
	713,990	687,622

5 Investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Bank interest receivable	18,150	20,345

6 Raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Staff costs	107,374	54,546
	107,374	54,546

7 Expenditure on charitable activities

	Charitable Expenditure 2026 £	Charitable Expenditure 2025 £
Direct costs		
Staff costs	726,537	622,359
Depreciation and impairment	14,416	14,045
Staff training and recruitment	16,472	8,397
Volunteer costs	1,718	1,785
Subscriptions and memberships	64,347	62,933
Campaigning and marketing	4,833	4,100
Staff entertainment	1,063	993
Professional fees and insurance	31,591	49,526
Office costs (including phone and website)	36,936	37,017
Premises expenses	53,051	49,941
Travel costs	19,777	15,814
Bank charges and other interest	6,080	4,996
	976,821	871,906
Share of support and governance costs (see note 8)		
Support	119,181	76,774
Governance	25,303	26,245
	1,121,305	974,925
Analysis by fund		
Unrestricted funds - general	830,079	668,213
Unrestricted funds - designated	52,751	30,180
Restricted funds	238,475	276,532
	1,121,305	974,925

8 Support costs

	Support costs	Governance costs	2026	Support costs	Governance costs	2025
	£	£	£	£	£	£
Staff costs	119,066	17,117	136,183	76,568	16,630	93,198
Professional fees and insurance	115	-	115	206	-	206
Audit fees	-	6,000	6,000	-	5,700	5,700
Accountancy	-	1,335	1,335	-	1,904	1,904
Legal and professional	-	34	34	-	500	500
Trustee meeting expenses	-	817	817	-	1,511	1,511
	119,181	25,303	144,484	76,774	26,245	103,019
Analysed between						
Charitable activities	119,181	25,303	144,484	76,774	26,245	103,019

Governance costs includes payments to the auditors of £6,000 (2025 - £5,700) for audit fees and £1,335 (2025 - £1,904) for non-audit fees.

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,000	5,700
Depreciation of owned tangible fixed assets	7,682	7,311
Amortisation of intangible assets	6,734	6,734

10 Trustees

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

The trustees are entitled to reclaim reasonable out of pocket expenses, for items such as travel expenses. During the year, 2 (2025 - 4) trustees claimed £817 (2025 - £1,511). At the year end £Nil (2025 - £Nil) of this amount was not paid and included in creditors.

11 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Direct charitable activities	22	20
Fundraising	3	1
Management and administration	8	5
Total	33	26

Employment costs	2026 £	2025 £
Wages and salaries	852,417	701,706
Social security costs	89,555	48,396
Other pension costs	28,122	20,001
	970,094	770,103

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

	2026 Number	2025 Number
£60,000 - £70,000	1	-

12 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.

13 Intangible fixed assets

	Database £
Cost	
At 1 April 2025 and 31 March 2026	67,342
Amortisation and impairment	
At 1 April 2025	12,762
Amortisation charged for the year	6,734
At 31 March 2026	19,496
Carrying amount	
At 31 March 2026	47,846
At 31 March 2025	54,580

14 Tangible fixed assets

	Computers £
Cost	
At 1 April 2025	47,298
Additions	9,501
At 31 March 2026	56,799
Depreciation and impairment	
At 1 April 2025	35,670
Depreciation charged in the year	7,682
At 31 March 2026	43,352
Carrying amount	
At 31 March 2026	13,447
At 31 March 2025	11,628

15 Debtors

Amounts falling due within one year:	**2026 £**	**2025 £**
Trade debtors	13,423	54,451
Prepayments and accrued income	39,712	42,326
	53,135	96,777

16 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		20,993	14,573
Deferred income	17	129,545	94,860
Trade creditors		13,275	10,924
Other creditors		4,722	4,284
Accruals		12,915	10,309
		181,450	134,950

17 Deferred income

	2026 £	2025 £
Other deferred income	129,545	94,860

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	129,545	94,860
Movements in the year:		
Deferred income at 1 April 2025	94,860	76,826
Released from previous periods	(94,860)	(76,826)
Resources deferred in the year	129,545	94,860
Deferred income at 31 March 2026	129,545	94,860

Deferred income includes £129,545 (2025 - £94,860) in respect of training income where the courses were not delivered by the year end date.

18 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	28,122	20,001

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
Free advice and support services	92,815	60,628	(131,269)	22,174
Regional	11,869	67,925	(55,171)	24,623
Digital Improvements	-	7,026	(7,026)	-
Parent/Carer Webinars - SEND Law Training	-	750	(750)	-
Policy work	333	66,227	(36,798)	29,762
Free training for parents and carers	167	7,586	(7,461)	292
	105,184	210,142	(238,475)	76,851

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Free advice and support services	85,594	148,235	(141,014)	92,815
Regional	22,269	75,881	(86,281)	11,869
Legal team training	-	500	(500)	-
Volunteer training	3,375	-	(3,375)	-
Policy work	3,316	30,847	(33,830)	333
Free training for parents and carers	9,594	2,105	(11,532)	167
	124,148	257,568	(276,532)	105,184

19 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.

Digital Improvements
Grant funding received to support an accessibility audit of some of our training resources and podcast training to support our future strategic objectives.

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.

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

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.

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.

20 Unrestricted funds - designated

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:

	At 1 April 2025	Resources expended	Transfers	At 31 March 2026
	£	£	£	£
Towards improving services to IPSEA's underserved communities	82,209	(12,638)	-	69,571
Digital Transformation	100,000	(148)	-	99,852
Safeguarding Legal Rights	60,000	(25,549)	12,893	47,344
Benevolent Fund	10,000	-	2,950	12,950
Fixed Asset Fund	66,208	(14,416)	9,501	61,293
	318,417	(52,751)	25,344	291,010

Previous year:	At 1 April 2024	Resources expended	Transfers	At 31 March 2025
	£	£	£	£
Towards improving services to IPSEA's underserved communities	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 funds	73,589	(14,045)	6,664	66,208
	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.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	600,248	1,094,012	(937,453)	(25,344)	731,463

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	528,031	994,035	(722,759)	(199,059)	600,248

22 Analysis of net assets between funds

	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:				
Intangible fixed assets	-	47,846	-	47,846
Tangible assets	-	13,447	-	13,447
Current assets/(liabilities)	731,463	229,717	76,851	1,038,031
	731,463	291,010	76,851	1,099,324

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Intangible fixed assets	-	54,580	-	54,580
Tangible assets	-	11,628	-	11,628
Current assets/(liabilities)	600,248	252,209	105,184	957,641
	600,248	318,417	105,184	1,023,849

23 Operating lease commitments

Lessee

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:

	2026 £	2025 £
Within one year	18,828	18,828
Between two and five years	69,430	75,310
In over five years	-	12,947
	88,258	107,085

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.

24 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

25	Cash generated from operations	2026 £	2025 £
	Surplus for the year	75,475	222,132
	Adjustments for:		
	Investment income recognised in statement of financial activities	(18,150)	(20,345)
	Depreciation and impairment of tangible fixed assets	14,416	14,045
	Movements in working capital:		
	Decrease in debtors	43,642	13,691
	Increase/(decrease) in creditors	11,815	(38,151)
	Increase in deferred income	34,685	18,034
	Cash generated from operations	161,883	209,406

26 Analysis of changes in net funds

The charity had no material 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.



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