

Independent Parental Special
Education Advice
“IPSEA”

(A Charitable Company Limited by Guarantee)

Charity number: 327691
Company number: 2198066

Annual Report and Financial Statements
Year Ended 31 March 2011

INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE

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IPSEA'S PRINCIPAL AND REGISTERED OFFICE:

Hunters Court
Deben Road
Saffron Walden
CB11 4AA

BANKERS:

CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

AUDITORS:

PKF (UK) LLP
16 The Havens
Ransomes Europark
Ipswich
Suffolk
IP3 9SJ

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
REPORT OF THE BOARD OF TRUSTEES (incorporating the Directors' report)
FOR THE YEAR ENDED 31 MARCH 2011**

Who we are

IPSEA is a charity whose purpose is to ensure the successful education of children with special educational needs (SEN) and / or a disability.

We do this by offering legally based support and advice to parents who are concerned that their child is not receiving the educational provision they need. We also offer training on SEN Law. We use the evidence from parents' experiences to influence the development of SEN policy and the law.

IPSEA is unique. We are the only charity offering a free and complete service to parents – from basic advice on negotiations with their school or local authority, through to appealing to the Special Educational Needs (SEND) Tribunal. We are not condition specific and support many parents who have not yet received a diagnosis for their child. In our most recent survey of parents that we have advised, 75% said that they did know of another organisation that could have given them free and independent advice.

IPSEA represents selected cases at the SEND Tribunal when they are either complex, or where the parent needs individual support. If there is a major point of law involved, IPSEA will take cases to appeal at the Upper Tribunal Chamber.

IPSEA is an active example of the Big Society concept. We are volunteer based and are supported by the generosity of voluntary funders, who include major Trusts and Foundations, public bodies and donations from some of those that we have helped.

IPSEA is ably led by Jane McConnell, our Chief Executive. She is supported by a small team of part time legal advisers, administrative staff and a fundraiser. Our paid staff team supports our 160 trained volunteer advisers.

IPSEA's volunteers are IPSEA. Without them we could not support and advise parents as we do. Without them we would not have the evidence to effectively lobby for change. Our volunteers come from many different backgrounds and are motivated by many different personal reasons. All wish to ensure that children get the most appropriate education so they can become good citizens of the future. Training to become an IPSEA volunteer is rigorous but once you have completed it the advice you are able to give families changes lives.

IPSEA's Trustees understand the enormous effort involved in supporting parents and their children, in what are frequently very emotionally charged and highly complex issues. We express both our thanks and our admiration to all of our staff and volunteers during what has been a very successful year for IPSEA.

What IPSEA do

We offer the following core services to parents:

1. **On-line resources:** Our new and redesigned website went live in November 2008. Previously the number of visitors had run at 50,000-60,000 per annum for several years but during the first few months of 2011 we have seen a significant increase (20,000 visitors in just 3 months) which has coincided with the launching our successful Facebook page and Twitter account.

This site has many free resources to inform and empower parents to handle their own negotiations with their local authorities and schools. We find that many of the easier questions, previously dealt with by our helplines, are now being resolved by using the information on our website including 40 downloadable resources (such as model letters and fact sheets).

To expand knowledge of SEN Law was one of our aims in the year 2010/11. We are pleased that we have more than met this aim.

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
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2. **IPSEA Advice Line:** Volunteers supporting this service provide advice to parents who are experiencing many different issues with their child's education. They are often in negotiations with their local authorities or school but not in a Tribunal situation. The "hot" issues parents have spoken to IPSEA about this years are:

- Home to school transport
- Academies
- Post 16 education
- Triggering Statutory Assessment of a child's SEN
- Annual Review of a child's statement
- Funding of SEN in school

We answered over 1,800 calls on our advice line during the year (1,700 in 2009/10). This year, the calls were more complex and took longer to effectively deal with. The average duration of a call was 40 minutes.

Demand from parents for support on the Advice line is always overwhelming.

3. **IPSEA Tribunal Helpline:** This service was launched in November 2009. It provides specialist next-step advice and support to parents who are bringing a case to the SEND Tribunal. These are either appeals against a Local Authority's decision concerning a child's SEN or claims of Disability Discrimination against a school.

We answered over 600 calls concerning cases at Tribunal during the year (460 in 2009/10). Our advice has in the majority of cases helped parents to reach agreement with their local authorities before the SEND Tribunal hearing.

Each time a parent calls the Tribunal Helpline they will be assessed to see if we can offer them individual casework support from our Tribunal Support service. If we suspect a parent is entitled to legal help we will signpost them to those solicitors we are aware of who specialise in SEN Law and hold a Legal Aid certificate.

Demand from parents for support on the Tribunal Helpline is always overwhelming.

4. **Tribunal Support:** This service provides individual casework and advocacy for parents bringing cases to the SEND Tribunal. Where the case is complex, or where the parent needs extra help, we will always aim to provide volunteer caseworker. Access to this service is through the Tribunal Helpline. We handled over 300 cases during the year (263 in 2009/10), and over 90% of them the parent won at least part of their appeal.

The financial benefit to parents of what we can offer is very substantial. The average cost of bringing a case to the SEND Tribunal to parents is around £10,000 if handled by a solicitor. IPSEA does this for free. We enable parents who are not eligible for legal aid but who don't have the necessary resources, to obtain justice for their child.

Understandably, requests for this level of support from parents always overwhelm what we are able to provide.

5. **Training:** IPSEA provide a range of training in the SEN Legal framework, exclusion and disability discrimination law.

This has been developed to support parents, schools, Governors and those providing specialist legal advice and support to parents.

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
REPORT OF THE BOARD OF TRUSTEES (incorporating the Directors' report)
FOR THE YEAR ENDED 31 MARCH 2011**

We believe that if individuals who have a responsibility for the provision of Special Education Needs (SEN) understand their legal responsibility, they will make better decisions. Improved decision making will reduce the struggle that many parents face.

We have developed a subscription website of updated legal resources and e-learning modules that provide a comprehensive training in SEN Law. These are aimed providing specialist knowledge for those wanting to support parents but can be accessed by all. We are delighted with the extent to which these have been used and the knowledge applied.

During the last two years IPSEA has trained more than 450 people from other organisations in the SEN Field. These include: parents, other condition specific charities, SENCOS, Parent Partnership Services, school Governors solicitors/ barristers wishing to expand their legal practice into this field and independent legal advisors wanting to establish themselves in this field.

We are clear that parents deserve good legally based support and advice to support their child with SEN and/or a disability. Incorrect advice leads to further mistrust and delay ensuring our children get the education they need.

To expand knowledge of SEN Law was one of our aims in the year 2010/11. We are pleased that we have more then met this aim.

6. **Public Policy:** Influencing policy has always been a major activity for IPSEA, and it continues to be so. There are two strands to this work: we lobby on desirable changes to current legislation and we attempt to correct the practices of those local authorities whose policies are not in line with current legislation.

IPSEA works constructively with the government and we were particularly pleased that the new administration activated the right of parents to make an appeal to the SEND Tribunal if their child's Statement did not reflect the needs of the child.

We are members of the SEND Tribunal user groups and provide support to the Tribunal in working effectively with parents.

We are taking an active part in the current Green Paper debate on Special Educational Needs. We want to ensure the voice of families and children is heard and is central to the development of the existing, established system.

To impact new developments in SEN was one of our aims in the year 2010/11. We are pleased that we have more then met this aim.

7. **Capacity building:** Over the last two years IPSEA has worked hard to recruit and train new volunteer advisers and caseworkers.

We have recruited more than 100 new volunteers since 2008 – including working with Durham University on an award winning project that trains law students to support our advice line. This increase in capacity means that more than half our callers now get through the first time they call us.

To build our capacity was one of our aims in the year 2010/11. We are pleased that we have more than met this aim.

8. **Improving technology:** IPSEA has continued to maximise the use of technology by upgrading our custom-built casework database, replacing our paper-based training modules with e-learning, creating an online resource library and writing new resources for our website (including school governor training).

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
REPORT OF THE BOARD OF TRUSTEES (incorporating the Directors' report)
FOR THE YEAR ENDED 31 MARCH 2011**

In the year 2011/12 IPSEA will aim to:

1. Increase our capacity to provide advice and individual support to parents/ carers of children with SEN - specifically targeting those in most need.
2. Ensure IPSEA has a diverse and stable funding base so that we continue to grow and flourish as an organisation.
3. Increase and retain a strong volunteer base.
4. Influence the development of SEN policy and law at Government as well as Local Authority level.
5. Ensure access to good quality information on the SEN legal process for parents and professionals.

Cost effectiveness and Impact:

IPSEA is very cost effective. The ratio of direct benefit to children compared to funds spent is more than 10:1. In our recent survey of those we have advised, 95% of respondents said that IPSEA's advice has equipped them to tackle current and future problems with their child's education. The same survey showed that 91% of the families we had advised had already seen an improvement in their child's situation as a result of IPSEA's support. These improvements included negotiating as well as winning tribunal appeals to secure the right education for children with SEN and children with SEN receiving more schooling with more support.

Review of IPSEA's finances and reserves policy

IPSEA's turnover in 2010/11 was £394,650, which was an increase over the previous year's figure of £334,963. Expenditure was £367,136 compared with £266,464 in the previous year. This resulted in a surplus for the year of £27,514 compared with £68,499 for the previous year.

Last year the trustees set up a reserve of £90,000 for capacity building. This was to cover a major expansion of our telephone system, on which, as a helpline organisation we are heavily dependent.

During the course of our initial discussions with telecoms providers it became apparent that it would be a more complex and costly project than we had originally envisaged. This would involve not only higher initial capital outlay but also greatly increased running costs.

However, we will progress this essential project further in the coming year as it is vital in order to develop our support of parents.

Our "free reserves" represent 5 months of currently anticipated expenditure in 2011/12. This is in line with the Trustees' aim of having reserves equivalent to between three to six months expenditure. This policy seeks to allow for any unforeseen falls in income or rises in expenditure, and to seek to ensure continuity of our services. The Trustees have concluded that the current level of unrestricted reserves is adequate.

Public Benefit

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit, in making decisions on the activities which IPSEA undertakes. Our services are provided to the general public free of charge, and we aim to reach all sections of the community, particularly the most disadvantaged.

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
REPORT OF THE BOARD OF TRUSTEES (incorporating the Directors' report)
FOR THE YEAR ENDED 31 MARCH 2011**

Reference and administrative details for IPSEA

Independent Parental Special Education Advice (IPSEA) is a registered charity (number 327691) governed by its Memorandum and Articles of Association and is constituted as a Company Limited by Guarantee, number 2198066. Accordingly, it has no share capital, and the guarantee of each member is limited to £1.

The Members of the Board of Trustees are the Directors of the company, and are referred to as trustees throughout this report. The Directors/Trustees who served during the year under review and to date were as follows:

Denise Wilkinson
Emma Colverd (resigned 13 July 2010)
Roger de Ste Croix
David Gibbons (Chair)
Roger Hadaway
Neil Anderson
Christopher Snelling (appointed 13 July 2010)

All trustees were nominated and approved by Members of IPSEA at its AGM in accordance with its Memorandum and Articles of Association

Trustees are recruited with a view to ensuring that the Board has a significant presence of IPSEA volunteers along with a mix of experience relevant to IPSEA. The trustee body meets at least 4 times a year. The trustees are unpaid (yet may claim reasonable out of pocket expenses). The Chief Executive and Chairman provide new trustees with an induction regarding their duties and roles. Trustees are also provided with further training as required during their tenure of office.

The Chief Executive is Jane McConnell, to whom day-to-day management of the charity is delegated by IPSEA's trustees. The Chief Executive regularly reports to the trustees (and the Chairman between trustee meetings) to ensure that all decisions made under her delegated powers are ratified. Trustees retain responsibility for approving all major recruitment, remuneration and contract decisions. They also retain responsibility for the overall policy direction of IPSEA.

As part of their risk assessment, the Trustees regularly review the risks facing the organisation. The principle risk is a significant fall in the level of income, and this risk is mitigated as far as possible by diversification of income sources.

Provision of information to auditors

The trustees at the time when this report is approved have confirmed that:

- so far as each of the trustees is aware, there is no relevant audit information of which the company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken as trustees in order to be aware of any information needed by the company's auditors in connection with preparing their report and to establish that the company's auditors are aware of that information.

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
REPORT OF THE BOARD OF TRUSTEES (incorporating the Directors' report)
FOR THE YEAR ENDED 31 MARCH 2011**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' annual 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those 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 judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 requirements of 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.

Basis of preparation

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 30th Aug 2011 and signed on its behalf by:


.....
D Gibbons (Chairman)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE

We have audited the financial statements of Independent Parental Special Education Advice for the year ended 31 March 2011 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. We have been appointed as auditor under the Companies Act 2006 and report in accordance with that Act. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report and financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT PARENTAL SPECIAL
EDUCATION ADVICE**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept in respect of the charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements do not accord with the accounting records; or
- certain disclosures of trustee's remuneration specified by law are not made; or
- any information or explanation to which we are entitled has not been afforded to us.

PKF (UK) LLP

Graham Randall (Senior statutory auditor)
for and on behalf of PKF (UK) LLP, Statutory auditor

Ipswich

Date: *6th September 2011*

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2011**

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total</u> £	<u>2010</u> £
INCOMING RESOURCES	1.5				
<i>Incoming Resources from Generated Funds</i>					
<i>Voluntary Income</i>					
Donations and similar income		49,959	18,200	68,159	76,704
Donated services				-	10,000
<i>Incoming Resources from Operating Activities for Generating Funds</i>					
Fundraising		-	15,000	15,000	15,000
<i>Investment Income</i>					
Bank interest		549	-	549	501
<i>Incoming Resources from Charitable Activities</i>					
Provision of legal advice, Assistance, information & policy work		266,267	44,675	310,942	232,758
TOTAL INCOMING RESOURCES		316,775	77,875	394,650	334,963
RESOURCES EXPENDED	1.6, 3				
Cost of generating funds					
Costs of generating voluntary income					
Fundraising		-	15,000	15,000	15,000
Charitable Activities					
Expenditure In Relation to Provision of legal advice, Assistance, information & policy work		250,035	96,962	346,997	235,764
Cost of donated services	5	-	-	-	10,000
Governance costs	6	5,139	-	5,139	5,700
TOTAL RESOURCES EXPENDED		255,174	111,962	367,136	266,464
NET INCOME / (EXPENDITURE) FOR THE YEAR	2	61,601	(34,087)	27,514	68,499
Transfer of funds		-	-	-	-
Fund balances brought forward at 1 April 2010		183,687	34,087	217,774	149,275
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2011	13	245,288	-	245,288	217,774

All amounts derive from continuing activities.

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

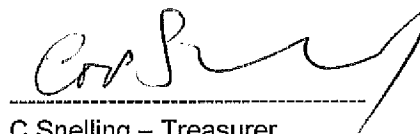
**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
BALANCE SHEET
AS AT 31 MARCH 2011
REGISTERED COMPANY NUMBER: 2198066
REGISTERED CHARITY NUMBER: 327691**

	<u>Notes</u>	£	<u>2011</u>	£	£	<u>2010</u>	£
FIXED ASSETS							
Tangible fixed assets	8		3,723				-
CURRENT ASSETS							
Debtors and prepayments	9	52,122			81,288		
Cash at bank and in hand		247,184			219,954		
		299,306			301,242		
LIABILITIES:							
Creditors:							
Amounts falling due within one year	10	(57,741)			(83,468)		
NET CURRENT ASSETS			241,565			217,774	
TOTAL ASSETS LESS CURRENT LIABILITIES			245,288			217,774	
FUNDS							
Restricted funds	13		-			34,087	
Unrestricted funds	13		245,288			183,687	
			245,288			217,774	
TOTAL FUNDS			245,288			217,774	

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the board and signed on its behalf on 30 August 2011


D Gibbons – Chairman


C Snelling – Treasurer

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

1 ACCOUNTING POLICIES

1.1 Basis of Accounting

These accounts are prepared in accordance with the historical cost convention and in accordance with the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008). They have also been prepared in accordance with the recommendations contained in the Statement of Recommended Practice (SORP) – Accounting and Reporting by Charities, issued in March 2005.

The trustees have reviewed the resources available to the charity and the trustees consider that these resources are sufficient to enable the charity to meet its liabilities as they fall due for the period of at least one year on which the financial statements were approved. Therefore the trustees consider it appropriate that the financial statements are prepared on a going concern basis.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of IPSEA.

Restricted income funds are funds subject to specific restrictions imposed by donors or by the purpose of the fundraising appeal. The purpose and use of the restricted funds is set out in the notes to the financial statements.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1.3 Fixed assets

Tangible fixed assets stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less estimated residual value, over the expected useful life on the following basis:

Computer equipment - 5 years straight line

1.4 Value Added Tax

Value Added Tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activity.

1.5 Incoming resources

All incoming resources are accounted for when the charity is entitled to the income and there is certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

Donations	- as receivable
Grants and fees	- as receivable unless otherwise specified
Interest and other income	- on an accruals basis where appropriate, others 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 performance its recognition is deferred and included in creditors. Where entitlement occurs before income is received the income is accrued.

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

1.6 Resources expended

All expenditure is accounted for on an 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 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 the 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 fundraising or charitable activity. Included within this category are 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 to the statement of financial activity.

1.7 Operating leases

Rentals under operating leases are charged on a straight line basis over the lease term.

1.8 Donated services

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.

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

2 NET MOVEMENT IN FUNDS

	2011	2010
	£	£
These are stated after charging:		
Depreciation	623	901
Auditors remuneration	3,331	3,966
Operating leases – land and buildings	9,300	5,930
	<hr/>	<hr/>

3 STAFF COSTS

	2011	2010
	£	£
Their total remuneration was:		
Wages & salaries	148,796	134,107
Social security costs	13,017	12,633
Pension contributions	-	(959)
	<hr/>	<hr/>
	161,813	145,781
	<hr/>	<hr/>

No trustee or connected person received any remuneration during the year.

No employees earned over £60,000 during the year (2010: NIL).

The average number of employees calculated on a full time equivalent basis analysed by function was:

	2011	2010
	no	no
Direct charitable activities	3.8	2.8
Management & administration	0.9	0.9
Governance	0.1	0.1
	<hr/>	<hr/>
	4.8	3.8
	<hr/>	<hr/>

The trustees are entitled to reclaim reasonable out of pocket expenses. During the period 3 (2010: 3) trustees claimed £654 (2010: £778).

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

4 ANALYSIS OF RESOURCES EXPENDED

Resources expended for charitable activities represents costs incurred in the provision of legally based advice and assistance and the dissemination of research and information for the charity's beneficiaries. This includes costs of servicing contract income received for contract agreements to provide legal advice and assistance; costs incurred in delivering legally based advice and assistance and the dissemination of research and information; costs of providing training programs and publications. Resources expended also includes support costs of £69,531 (2010: £45,394) analysed as follows:

Analysis of support costs

	Materials & Equipment	Office costs (including phone and web)	Professional Fees and insurance	Redundancy costs	Total 2011	Total 2010
	£	£	£	£	£	£
Charitable Activities	14,831	36,408	11,790	6,154	69,183	45,167
Governance	75	183	59	31	348	227
Total support cost	14,906	36,591	11,849	6,185	69,531	45,394

5 DONATED SERVICES

During the year services were donated to the charity as analysed below:

	2011 £	2010 £
Creation and development of website	-	10,000

6 GOVERNANCE COSTS

	2011 £	2010 £
Audit fee	3,331	3,966
Trustee & meeting costs	654	778
Apportionment of staff and support costs	1,157	956
	5,142	5,700

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

7 CORPORATION TAX

No provision is made for taxation as the company is a charity entitled to the various exemptions afforded by the Corporation Tax Act 2010.

8 TANGIBLE FIXED ASSETS

	Computer & Telephone Equipment £	Total £
Cost		
At 1 April 2010	-	-
Additions	4,346	4,346
	<hr/>	<hr/>
At 31 March 2011	4,346	4,346
	<hr/>	<hr/>
Depreciation		
At 1 April 2010	-	-
Charge for the year	623	623
	<hr/>	<hr/>
At 31 March 2011	623	623
	<hr/>	<hr/>
Net Book Value		
At 31 March 2011	3,723	3,723
	<hr/>	<hr/>
At 31 March 2010	-	-
	<hr/>	<hr/>

9 DEBTORS

	2011 £	2010 £
Trade debtors and accrued income	52,122	81,288
	<hr/>	<hr/>
	52,122	81,288
	<hr/>	<hr/>

10 CREDITORS DUE WITHIN ONE YEAR

	2011 £	2010 £
Trade creditors	13,334	10,313
Deferred income	36,250	65,975
Accruals	4,200	3,240
Tax, NIC & Pension	3,957	3,681
Pension contributions outstanding	-	259
	<hr/>	<hr/>
	57,741	83,468
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**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

11 SHARE CAPITAL

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a sum not exceeding £1 on the winding up of the company.

The word Limited is omitted by licence from the Department of Trade & Industry as the company has charitable status.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	3,723	-	3,723
Debtors	52,122	-	52,122
Cash at bank and in hand	247,184	-	247,184
Current liabilities	(57,741)	-	(57,741)
	<hr/>	<hr/>	<hr/>
	245,288	-	245,288
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

13 STATEMENT OF FUNDS

		At 1 April 2010 £	Incoming Resources £	Resources Expended £	At 31 March 2011 £
Restricted funds:					
Casework	(1)	5,930	3,475	(9,405)	-
AdviceLine	(2)	199	-	(199)	-
School Governor training	(3)	4,506	-	(4,506)	-
Structural development	(4)	15,696	-	(15,696)	-
IT and website development	(5)	7,756	-	(7,756)	-
Fundraiser	(6)	-	15,000	(15,000)	-
Service development	(7)	-	46,200	(46,200)	-
Training	(8)	-	5,400	(5,400)	-
Regional	(9)	-	-	-	-
East Anglia		-	2,800	(2,800)	-
Kent		-	2,000	(2,000)	-
Devon		-	2,000	(2,000)	-
Wiltshire		-	1,000	(1,000)	-
Total restricted funds		34,087	77,875	(111,962)	-
Unrestricted funds		93,687	316,775	(255,174)	155,288
Designated funds:					
Capacity building	(10)	90,000	-	-	90,000
Total Unrestricted funds:		183,687	316,775	(255,174)	245,288
Total funds		217,774	394,650	(367,136)	245,288

- (1) Casework: Casework is legal advice to parents making applications to special needs tribunals in England and Wales. A number of grant giving organisations have given funds specifically donated for this project.
- (2) Advice Line: This service provides telephone legal advice to parents regarding all aspects of Special Educational Needs and operates across England and Wales. A number of grant giving organisations have given funds specifically donated for this project.
- (3) School Governor training: IPSEA have developed specialist training for school governors in their specific legal duties towards children with SEN. This includes specialist downloadable resources on the IPSEA website and training.
- (4) Structural Development: This includes being able to grow the number of advisors trained to give advice. A number of grant giving organisations have given funds specifically donated for this project.
- (5) IT and Website Development: The website provides an information resource regarding all aspects of Special Educational Needs. A number of grant giving organisations have given funds specifically donated for this project.

**INDEPENDENT PARENTAL SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
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- (6) Fundraiser: The charity approaches a number of grant giving organisations in order to raise funds through a fundraiser employed by the charity. A grant has been received to cover part of the fundraisers salary.
- (7) Service development: This includes training volunteers to provide advice. Two grants have been received specifically for this project.
- (8) Training: This is income received to be spent on training, resources and reprinting.
- (9) Regional: Funds have been received to assist families on a regional basis and these have been spent on the basis of the families assisted in that region in the year.
- (10) Capacity building: The Trustees have set up a reserve of £90,000 for Capacity Building. This will cover a major upgrade to the telephone network along with enabling the charity to make progress on their aim of geographic expansion.

Any amounts spent in excess of the incoming resources of restricted funds have been funded out of unrestricted income.

14 OPERATING LEASE COMMITMENTS

The amounts payable in the next year in respect of operating leases are shown below, analysed according to the expiry date of the leases.

	2011	2010
	£	£
Property leases expiring		
Within one years	-	1,095
Within two to five years	9,300	9,300
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