

The Independent Panel for Special Education Advice

(A Charitable Company Limited by Guarantee)

Charity number: 327691
Company number: 2198066

Annual Report and Financial Statements
Year Ended 31 March 2008

INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE

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**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
REPORT OF THE BOARD OF TRUSTEES (incorporating the directors' report)
FOR THE YEAR ENDED 31 MARCH 2008**

OBJECTIVES AND ACTIVITIES

The Independent Panel for Special Education Advice (usually known as IPSEA) has the following objectives (as stated in its Memorandum and Articles of Association):

“To promote and advance the education of children and young adults particularly by providing advice and assistance on children’s special educational needs and conducting and disseminating research and information on such special education.”

IPSEA aims to meet these objectives by providing legal advice and assistance to help ensure that all children with special educational needs (SEN) receive the special educational provision to which they are legally entitled and that they need, in order to maximise their full educational potential and their future life chances. In particular, IPSEA aims to ensure that less advantaged parents, many of whom do not traditionally use the voluntary sector, have access to IPSEA’s services.

IPSEA works to meet these objectives through the provision of free and independent advice and support to parents via the following direct advice services:

- Downloadable resources for parents available through our website
- Free phone Telephone Advice Line
- Tribunal Support Service, including both telephone advice and representation at tribunal hearings
- Specialist service advising parents of children who suffer disability discrimination in school.

These services are free to all users. They empower families to confidently press for their child’s SEN to be met in the future. Trained, highly motivated volunteers deliver much of our work. During 2007/8, some paid part-time Advisors who took last minute cases and/or cases needing intensive support, supplemented their work. This combination of volunteer and paid advisors has also allowed IPSEA to provide a comprehensive legal advice service to parents of children with SEN and a service for those who suffer disability discrimination in schools.

A small team of paid central office staff train and support both our volunteer and paid advisors. In addition, IPSEA disseminates research and information to parents and other relevant organisations in the field through our website and training programmes.

IPSEA also uses the information gleaned from its casework to advise policy makers at both the national and local level on matters related to SEN policy and practice, and we are regularly consulted on new developments in this area. When necessary, IPSEA raises awareness of unlawful policies and practice.

ACHIEVEMENTS AND PERFORMANCE

IPSEA's main objectives for the year were to:

- Maintain and enhance its core legal advice services, in particular its focus on assisting disadvantaged families
- Continue to encourage better policy and practice in SEN.

We successfully met these objectives as follows:

Enhancing Core Services

IPSEA's core advice services continued to operate successfully, despite the sad and sudden loss of our highly respected Tribunal Support Legal Officer, David Duffy, who passed away in December.

- 59,660 people visited our website that provides resources for parents (53,000 in 2006/7)
- Over 1,800 families were helped by our Advice Line (1,774 in 2006/7)
- The number of families helped overall in our Tribunal Service fell to 791 (having been 875 in 2006/7)
- Under a contract with the Disability Rights Commission we provided intensive interventions for 133 new families, advising them on disability discrimination (and often associated SEN and exclusion) problems at school.

We have continued to recruit and train volunteers from a broad range of stakeholders in education, in particular parents of children with SEN and members of other voluntary organisations.

Encouraging Better Policy and Practice

We continued to work with the Department for Children, Schools and Families, both through formal complaints and discussion in an attempt to improve Local Authority practice.

FINANCIAL REVIEW

Financial Activity in the Year

IPSEA's turnover was £548,701 against £603,341 in 2007. £200,000 of the income for the year came from a contract with the Disability Rights Commission for the provision of advice to parents claiming discrimination against their children in educational settings.

IPSEA relies on funding from trusts, foundations, companies and individuals to make a difference to the lives of children with special educational needs and their families.

IPSEA thanks the following for their support during 2007/8:

The AB Charitable Trust
Allan & Nesta Ferguson Charitable Settlement
Ashurst LLP
Aspect Capital Ltd.
BBC Children in Need
The Birkdale Trust for Hearing Impaired
The City of London Solicitors' Company
City Parochial Foundation
Down's Syndrome Association
Equality & Human Rights Commission
The Equitable Charitable Trust
Esmée Fairbairn Foundation
The Essex Fairway Charitable Trust
The Farthing Trust
Mrs FB Laurence Charitable Trust
Friends of IPSEA
Garfield Weston Foundation
Ashley Goldblatt and Mary Smullen
The Goldsmiths' Company Charity
The Leathersellers' Company Charitable Fund
Linklaters LLP
National Education Advocacy Partnership (NEAP)
The Platinum Trust
The Rayne Foundation
Schroder Charity Trust
The True Colours Trust

Thank you to the many others who have given their time, money and effort to support IPSEA during 2007/8.

Reserves

At the end of year, IPSEA's unrestricted reserves stood at £163,287 (£216,816 in 2006/7). This is largely due to expenditure of funds on supporting the Advice Line and Tribunal Service, which continue into the new financial year. Restricted reserves were £51,980 (£30,285 in 2006/7).

The trustees aim to have reserves equivalent to three months total anticipated annual expenditure. This enables IPSEA to retain sufficient unrestricted reserves to allow for any unforeseen falls in income or rises in expenditure while ensuring the continuity of IPSEA's services. The trustees have concluded that the current level of unrestricted reserves is adequate.

CONCLUSIONS AND PLANS FOR THE FUTURE

There have been significant changes since the year-end, which affect plans for the future:

- In June 2008 all of the then trustees, other than the Mr Richard Ludlow (Company secretary and Honorary Treasurer) resigned
- Mr. Ludlow announced his intention to resign as soon as a smooth transition to a new company secretary and treasurer is arranged
- David Gibbons MBE DL, Ms Emma Colverd, and Mr Roger de Ste Croix were appointed trustees in June 2008
- In February 2008, Ms Janet Watts was appointed CEO. She resigned as from July 2008 and Ms Jane McConnell was appointed CEO. Ms McConnell is a qualified barrister and has been with IPSEA for 5 years
- In 2005/6 IPSEA obtained a significant contract with the Disability Rights Commission for the provision of advice to parents pursuing disability discrimination claims. Because of this, expenses increased significantly
- On 1st April 2008, the Disability Rights Commission was merged into the Equality and Human Rights Commission (EHRC). The contract which IPSEA had received for this work in 2007/8 of £200,000 was drastically cut in 2008/9 to £50,000.

The problem with large grants from government agencies that materially affect the income and expense profile of an organisation is threefold. Firstly, they often suddenly end when government priorities change or sponsoring departments are reorganised, both of which are, sadly, a frequent occurrence. Secondly, they rarely cover the full cost of overhead, set up costs or the cost of closing down the project when the contract finishes. Thirdly, and most importantly, this type of grant can lead an organisation away from its natural ethos and core activities.

Concurrent with the reduction of the grant for disability discrimination, several large grants from Trusts came to their natural end. These two factors resulted in a significant funding crisis for IPSEA. The new Board of Trustees have made timely decisions in order to ensure that IPSEA remains viable. Expenditure has already been significantly reduced and a conservative income forecast for 2008/9 is in place. The new Board of Trustees have a simple, and clear, set of priorities:

1. To continue to bring expense levels in line with projected income
2. To return IPSEA to being a volunteer led organisation, with volunteers supported by a minimum number of paid staff
3. To maximise the provision of high quality legally based advice in the area of Special Educational Needs

IPSEA is a niche charity, but it is the main provider of Special Educational Needs advice in England and Wales. It helps over 2,500 families each year and is involved with nearly 40% of the cases coming before the Special Educational Needs Tribunal. We play a vital role in the SEN field and, for the most disadvantaged families, are often their sole means of obtaining the educational help that their child is legally entitled to.

Our success in keeping IPSEA viable will be entirely dependant on the support of the Trusts and other organisations and individuals, who have so generously supported us in the past. We are confident that, with this support, IPSEA can continue to thrive and to meet the challenges that lie ahead.

REFERENCE AND ADMINISTRATIVE DETAILS

The Independent Panel for Special Education Advice, usually known as 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:

- Frankie Blagden (now resigned)
- Naomi Burgess (now resigned)
- Emma Colverd (appointed June 2008)
- Roger de Ste Croix (appointed June 2008)
- David Gibbons (Chairman) (appointed June 2008)
- Astrid Hansen (appointed June 2008 and now resigned)
- Anne Keatley-Clarke (Chair) (now resigned)
- Brendan King (appointed June 2008 and now resigned)
- Richard Ludlow (Honorary Treasurer)
- Rosemary Sage (now resigned)

Other than recently appointed trustees, all were nominated and approved by Members of IPSEA at its AGM on 14th July 2007 in accordance with its Memorandum and Articles of Association

IPSEA's principal and registered office address is 6 Carlow Mews, Woodbridge, Suffolk IP12 1EA.

The Chief Executive and Company Secretary is now Jane McConnell, to whom day-to-day management of the charity is delegated by IPSEA's trustees.

Professional services are provided to IPSEA by the following:

Bankers	CAF Bank Limited, Kings Hill, West Malling, Kent, ME19 4TA
Auditors	PKF (UK) LLP, 16 The Havens, Ransomes Europark, Ipswich, Suffolk, IP3 9SJ
Solicitors	Taylor Vinters, Merlin House, Milton Road, Cambridge CB4 0DP

Structure, Governance and Management

IPSEA's governing document is 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's strategic and operational requirements. The trustee body meets at least 4 times a year.

A new Board of Trustees is elected at each Annual General Meeting by its Members according to procedures set out in IPSEA's Memorandum and Articles (which allow existing trustees to stand for re-election). 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 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, including the appointment of IPSEA's external auditors. They also retain responsibility for the overall policy direction of IPSEA.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees are required to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

The financial statements are required to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity, including its income and expenditure, for that period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper 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 1985. 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.

Auditors

As far as each of the directors is aware at the time, the report is approved:

- There is no relevant audit information of which the company's auditors are unaware
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The directors' report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Board of Trustees on _____
and signed on its behalf:

.....
David Gibbons (Chairman)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE

We have audited the financial statements of Independent Panel for Special Education Advice for the year ended 31 March 2008 which comprise the statement of financial activities, the balance sheet and the related notes. The financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's members, as a body, in accordance with section 235 of the Companies Act 1985. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The responsibilities of the trustees (who are also the directors of the company for the purposes of company law) for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom accounting standards ('United Kingdom Generally Accepted Accounting Practice') are set out in the statement of trustees' responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the trustees' report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the trustees' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the trustees' report is consistent with the financial statements.

PKF (UK) LLP
Ipswich, UK
Registered Auditors

INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2008

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total</u> £	<u>2007</u> £
INCOMING RESOURCES	1.5				
<i>Incoming Resources from Generated Funds</i>					
<i>Voluntary Income</i>					
Donations and similar income		57,360	-	57,360	12,955
Friends of IPSEA		13,630	-	13,630	10,749
<i>Incoming Resources from Operating Activities for Generating Funds</i>					
Fundraising		15,000	-	15,000	10,044
<i>Investment Income</i>					
Bank interest		8,506	-	8,506	9,077
<i>Incoming Resources from Charitable Activities</i>					
Provision of legal advice and assistance and the dissemination of research and information	4	265,609	188,596	454,205	557,931
Other incoming resources		-	-	-	2,585
TOTAL INCOMING RESOURCES		360,105	188,596	548,701	603,341
RESOURCES EXPENDED	1.6				
Cost of generating funds					
Costs of generating voluntary income and fundraising costs		15,000	-	15,000	13,743
Charitable Activities					
Expenditure in relation to provision of legal advice and assistance and the dissemination of research and information		300,593	263,152	563,745	522,178
Governance costs	5	5,359	-	5,359	4,820
TOTAL RESOURCES EXPENDED		320,952	263,152	584,104	540,741
NET (EXPENDITURE) / INCOME FOR THE YEAR	2	39,153	(74,556)	(35,403)	62,600
Transfer of funds		(40,702)	40,702	-	-
Fund balances brought forward at 1 April 2007		164,836	51,980	216,816	154,216
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2008	13	163,287	18,126	181,413	216,816

All amounts derive from continuing activities.

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

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
BALANCE SHEET
AS AT 31 MARCH 2008**

	<u>Notes</u>	<u>2008</u> £	<u>2007</u> £
FIXED ASSETS			
Tangible fixed assets	8	6,649	13,222
CURRENT ASSETS			
Debtors and prepayments	9	83,843	21,944
Cash at bank and in hand		128,555	229,596
		212,398	251,540
LIABILITIES:			
Creditors:			
Amounts falling due within one year	10	37,634	47,946
NET CURRENT ASSETS		174,764	203,594
TOTAL ASSETS LESS CURRENT LIABILITIES		181,413	216,816
FUNDS			
Restricted funds	13	18,126	51,980
Unrestricted funds	13	163,287	164,836
TOTAL FUNDS		181,413	216,816

The financial statements have been prepared in accordance with the special provision of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

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

Mr D Gibbons – Trustee and Chairman

Mr R de Ste Croix - Trustee

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

1 ACCOUNTING POLICIES

1.1 Basis of Accounting

These accounts are prepared in accordance with the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007). 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 directors have reviewed the requirements of the SORP 'Accounting and Reporting by Charities', issued in March 2005. As a result, they have amended the format of the statement of financial activity compared with the prior year, by showing incoming and expended resources from charitable activities under one heading entitled 'provision of legal advice and assistance and the dissemination of research and information', which is the core activity of the charity. This change in disclosure is in line with the streamlining of the charities operations and reflects how the charity is delivering its services.

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.

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:

Office equipment	6 years straight line
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 included 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 received
Grants and fees	as received 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 PANEL FOR SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008**

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 based on 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 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008**

2 NET (EXPENDITURE)/INCOME FOR THE YEAR

	2008	2007
	£	£
These are stated after charging:		
Depreciation	7,714	7,497
Auditors Remuneration	2,538	2,423
Operating leases – land and buildings	4,470	4,200
	<u> </u>	<u> </u>

3 STAFF COSTS

	2008	2007
	£	£
Their total remuneration was:		
Wages & salaries	289,137	238,689
Social security costs	28,720	24,020
Pension contributions *	1,003	6,661
Temp staff costs	53,018	10,121
	<u> </u>	<u> </u>
	371,878	279,491
	<u> </u>	<u> </u>

* Pension cost for year is reduced due to a £3,317 refund received for overpayments in 2006/7

The average number of persons employed by IPSEA during the year was 12 (9 in 2006/7). No trustee or connected person received any remuneration during the year.

No employees earned over £60,000 during the year (NIL in 2006/7).

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

	2008	2007
	No.	No.
Direct charitable activities	10.4	8.4
Management & Administration	1.5	0.6
Governance	0.1	0.0
	<u> </u>	<u> </u>
	12.0	9.0
	<u> </u>	<u> </u>

The trustees are entitled to reclaim reasonable out of pocket expenses. During the period 2 (3 in 2006/7) trustees claimed £114 (£579 in 2006/7).

4 ANALYSIS OF INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

Incoming resources from charitable activities represents payments received which are a payment for the provision of legal advice and assistance and the dissemination of research and information for the charity's beneficiaries. This includes contract income received for contract agreements to provide legal advice and assistance; grants from trusts, foundations, companies and individuals for furtherance of the company's charitable activities of provision of legal advice and assistance and the dissemination of research and information; income from training programs and publications.

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008**

5 ANALYSIS OF RESOURCES EXPENDED

	Staff costs £	Other £	Depreciation £	Support costs reallocated £	2008 £
Cost of generating voluntary income:					
Fundraising	15,000	-	-	-	15,000
Charitable expenditure Charitable Activities					
Charitable Activities	355,019	94,939	7,675	106,112	563,745
Other Support Costs		106,677		(106,677)	-
Governance	1,859	2,896	39	565	5,359
	<u>371,878</u>	<u>204,512</u>	<u>7,714</u>	<u>0</u>	<u>584,104</u>
<i>2007</i>	<u>279,491</u>	<u>253,753</u>	<u>7,497</u>	<u>0</u>	<u>540,741</u>

Resources expended for charitable activities represents costs incurred in the provision of legal 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 legal advice and assistance and the dissemination of research and information; costs of providing training programs and publications.

Analysis of support costs

	Materials & Equipment £	Telephone £	Stationery, Postage & Printing £	Website costs £	Professional Fees £	Insurance £	Redundancy costs £	Rent, Rates & Utilities £	Subscriptions £	Total 2008 £	Total 2007 £
Fundraising	-	-	-	-	-	-	-	-	-	-	1,728
Charitable Activities	13,540	6,954	9,118	3,788	58,990	3,849	-	8,203	1,670	106,112	74,536
Governance	68	35	46	19	329	19	-	41	8	565	376
Total support cost	<u>13,608</u>	<u>6,989</u>	<u>9,164</u>	<u>3,807</u>	<u>59,319</u>	<u>3,868</u>	<u>-</u>	<u>8,244</u>	<u>1,678</u>	<u>106,677</u>	<u>76,640</u>

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008**

6 GOVERNANCE COSTS

	2008	2007
	£	£
Audit fee	2,538	2,423
Trustee & meeting costs	358	579
Apportionment of staff and support costs	2,463	1,818
	5,359	4,820
	5,359	4,820

7 CORPORATION TAX

IPSEA is a registered charity and its activities fall within the exemptions under the Income and Corporation Taxes Act 1988.

8 TANGIBLE FIXED ASSETS

	Office Equipment £	Computer & Telephone Equipment £	Total £
Cost			
At 1 April 2007	27,214	14,775	41,989
Additions	342	799	1,141
	27,556	15,574	43,130
	27,556	15,574	43,130
Depreciation			
At 1 April 2006	22,736	6,031	28,767
Charge for the year	3,279	4,435	7,714
	26,015	10,466	36,481
	26,015	10,466	36,481
Net Book Value			
At 31 March 2008	1,541	5,108	6,649
	1,541	5,108	6,649
At 31 March 2007	4,478	8,744	13,222
	4,478	8,744	13,222

9 DEBTORS

	2008	2007
	£	£
Debtors and accrued income	79,631	20,000
Prepayments	4,212	1,944
	83,843	21,944
	83,843	21,944

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008**

10 CREDITORS DUE WITHIN ONE YEAR	2008	2007
	£	£
Creditors	7,124	6,007
Deferred income	9,975	5,659
Accruals	12,032	27,624
Tax, NIC & Pension	8,503	8,656
	<hr/>	<hr/>
	37,634	47,946
	<hr/> <hr/>	<hr/> <hr/>

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	6,649	-	6,649
Debtors	83,843	-	83,843
Cash at bank and in hand	110,429	18,126	128,555
Current liabilities	(37,634)	-	(37,634)
	<hr/>	<hr/>	<hr/>
	163,287	18,126	181,413
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008**

13 STATEMENT OF FUNDS

		At 1 April 2007 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 March 2008 £
Restricted funds:						
TSS	(1)	18,000	86,759	(133,799)	29,040	-
Advice Line	(2)	20,268	48,500	(80,430)	11,662	-
Exclusions/Training	(3)	1,049	27,166	(10,089)	-	18,126
Campaigns	(4)	7,194	20,512	(27,706)	-	-
Strategic Review	(5)	5,469	5,659	(11,128)	-	-
Total restricted funds		51,980	188,596	(263,152)	40,702	18,126
Total unrestricted funds		164,836	360,105	(320,952)	(40,702)	163,287
Total funds		216,816	548,701	(584,104)	0	181,413

- (1) TSS (Tribunal Support Service): The TSS provides 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) Exclusions Service & Training: This service provides specialist legal advice and representation to parents of children with special educational needs who have been excluded from school, along with relevant training in this area. A number of grant giving organisations have given funds specifically donated for this project. Funds carried forward will be spent on delivering this service in the forthcoming year.
- (4) Campaigns: IPSEA acts on evidence from its casework to seek to correct unlawful policy and practice by local education authorities where it occurs and, when necessary, to make complaints to the Department for Education and Skills (DfES) about such activity. IPSEA also makes representations to Government about proposed legislative and policy change regarding Special Educational Needs. A grant-giving organisation has given funds specifically donated for this work.
- (5) Strategic Review: IPSEA completed a Strategic Review exercise during this year. A number of grant giving organisations have given funds specifically donated for this project.
- (6) Transfer made in the year: Transfers totalling £40,702 were made from unrestricted to restricted reserves during the year to cover costs deficits arising in the provision of TSS and Advice Line services.

14 OPERATION 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.

	2008 £	2007 £
Property leases expiring		
Within one to five years	4,470	4,380
	<u>4,470</u>	<u>4,380</u>