

# **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 2009**

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### IPSEA'S PRINCIPAL AND REGISTERED OFFICE:

6 Carlow Mews  
Woodbridge  
Suffolk  
IP12 1EA

### 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 PANEL FOR SPECIAL EDUCATION ADVICE

## Report of the Board of Trustees (Incorporating the Directors' Report) for the Year Ended 31 March 2009

### IPSEA'S OBJECTIVES

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 meets these objectives by providing free and independent legally based advice to parents of children with special educational needs (SEN) / disability. IPSEA seeks to ensure that children with SEN /disability receive the education that they need and deserve. IPSEA believes that all children with SEN / disability are entitled to special education, in order to maximise their educational potential and their future life chances.

### WHAT IPSEA DOES

IPSEA supports parents whose children have SEN / disability via the following direct advice services. IPSEA's advice is free for all users:

- Downloadable resources for parents available through our website
- Free phone Telephone Advice Line
- A new local rate Tribunal Helpline
- Support with tribunal appeals for families who need extra help
- Advice for parents of children suffering disability discrimination in school.

All our advice is provided by dedicated IPSEA volunteers. This team of over 100 active volunteers are trained and supported by a small number of paid part time staff. Every IPSEA volunteer spends at least 100 hours each year supporting parents – often many more.

"The IPSEA volunteer advising us has been so helpful. She has given me the confidence to do what we feel is right for our child, when so many others did not want to know."

## IPSEA'S ACHIEVEMENTS AND PERFORMANCE

During 2008/9, IPSEA had four main objectives. We met the objectives successfully as follows:

### 1. Enhancing Core Services

During 2008/09 our telephone advice line continued to run. We also started a new tribunal helpline to advise and support parents appealing to the Special Educational Needs and Disability Tribunal (SEND). We are delighted that:

- **57,779 people visited our website that provides resources for parents**
- **Our telephone advice lines provided 2,104 consultations**
- **During 2008/9 we trained 45 new volunteers**

Despite halving our costs (see point 3 below) we managed to answer over 2,000 calls from parents needing our advice. This is a drop of just 20% on the previous year. During 2009/10 we will increase our capacity by training more volunteers. This will allow us to answer even more calls whilst keeping our costs down. The introduction of our new tribunal help line helped us to deliver our advice to as many parents as possible.

Without our committed volunteers we would not have been able to maintain our services and we are very grateful to them. The support they give is excellent. As one recent caller put it **“the advice I received was supportive, timely and invaluable. My adviser was clearly highly experienced”**

We continue to recruit and train volunteers from a broad range of backgrounds. We particularly seek to recruit parents of children with SEN and members of other voluntary organisations. All our volunteers complete 10 self study modules followed by a 2 day training course. They are then closely monitored and mentored as they begin to support parents. This intensive training takes 6 months to fully complete.

One parent who rang us after discovering our website says “I always advise parents to get in touch with IPSEA – they have been really helpful, and told me what I needed to know. Every parent in our situation feels alone. You need help.”

## **2. Assisting the most disadvantaged families**

IPSEA continues to provide vital advice and support to families in need. 24% of the families we helped in 2008/9 had a household income below £20,000 per annum. Our volunteers carefully tailor their advice and support according to parents needs. Parents who meet our criteria for extra support with their tribunal appeal can be matched with one of our volunteer caseworkers. During 2008/9 IPSEA provided an average of 20 disadvantaged families each month with additional casework support. For the most disadvantaged families, IPSEA is often their sole means of obtaining the educational help to which their child is legally entitled. Many parents tell us that **"I don't know what would have happened if I hadn't had IPSEA to advise me."**

## **3. Reducing our operating costs**

When they were appointed in June 2008, the first task for the new Trustees and Jane McConnell, IPSEA's new Chief Executive, was to rapidly reduce our costs. Having lost several large sources of income (most notably from the Disability Rights Commission whose role was taken over by the newly formed Equality and Human Rights Commission) IPSEA urgently needed to bring operating expenses to a level that could be sustained.

This meant that we needed to halve our costs. By introducing the new tribunal help line, making some paid staff redundant, relying mostly on our trained volunteers to advise and support parents and re-structuring the remaining staff we achieved this. During the year staff levels and expenses have been halved compared to 2007/8 (see note 3 to the accounts, page 14). We ended 2008/9 with a planned deficit that we were able to cover from our reserves.

## **4. Encouraging Better Policy and Practice**

We continue to work with the Department for Children, Schools and Families, through formal complaints and discussion in an attempt to improve Local Authority practice. We have also been constructively involved with SEND in the design and implementation of the new Tribunal Procedures.

## **REVIEW OF IPSEA'S FINANCES**

IPSEA's turnover in 2008/09 was £342,857 against £548,701 in 2007/8. IPSEA relies on funding from trusts, foundations, companies and individuals to make a difference to the lives of children with SEN / disability and their families. Many trusts and organisations support our work and to all of them we say a big thank you.

**"Thank you IPSEA for your help with our educational battle on behalf of our daughter. We couldn't possibly have gone ahead if we had needed to pay for legal advice."**

At the end of year, IPSEA's unrestricted reserves stood at £103,208 (£163,287) in 2007/8). Restricted reserves were £48,955 (£18,126 in 2007/8).

The trustees aim to have unrestricted reserves of at least three months total anticipated expenditure. In the current financial climate we plan to hold slightly more than this for the time being to protect IPSEA from any unforeseen falls in income while ensuring the continuity of IPSEA's services. The trustees conclude that the current level of unrestricted reserves is adequate.

### **IPSEA'S PLANS FOR THE FUTURE**

IPSEA is a niche charity, but it is the main provider of Special Educational Needs advice in England and Wales. It plays a vital role in the SEN field. Our focus for the new financial year is clear. IPSEA will:

- Increase the number of families that we help
- Grow our volunteer base
- Build our capacity by making use of information technology

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Association's aims and objectives and in planning our future activities.

IPSEA's future success continues to 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, remain financially viable, and meet the challenges that lie ahead.

# **Thank you**

IPSEA's support for thousands of children each year would not be possible without the support of many individuals and organisations. On behalf of all the children whose special education IPSEA has supported, we would like to thank all those who gave IPSEA their time, money and effort during 2008/9. As one grateful parent put it:

**"Thank you for all your support. Without you, we would not have won our case."**

## REFERENCE AND ADMINISTRATIVE DETAILS FOR IPSEA

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:

Emma Colverd (appointed June 2008)  
Roger de Ste Croix (appointed June 2008)  
David Gibbons (Chairman) (appointed June 2008)  
Denise Wilkinson (appointed January 2009)  
Frankie Blagden (resigned June 2008)  
Naomi Burgess (resigned June 2008)  
Anne Elizabeth Keatley Clarke (resigned June 2008)  
Rosemary Sage (resigned June 2008)  
Richard Ludlow (resigned October 2008)

Other than Denise Wilkinson, all our trustees were nominated and approved by the members of IPSEA at its AGM on October 9<sup>th</sup> 2008. Denise Wilkinson joined us at the beginning of 2009 after retiring as Director of the Older Volunteer Programme of Community Service Volunteers (CSV). Denise doubled the number of older volunteers to more than 14,000 while she was at CSV, and she brings us a great deal of volunteer experience.

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.

## **STATEMENT OF IPSEA'S 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
- observe the methods and principles of the 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 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 2009 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 trustees' 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' annual report is consistent with the financial statements.

We also report to you if, in our opinion, the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with those 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 with the charity is not disclosed.

We read the trustees' annual 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 2009 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' annual 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 2009**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> £	<u>2008</u> £
<b>INCOMING RESOURCES</b>	<b>1.5</b>				
<i>Incoming Resources from Generated Funds</i>					
<i>Voluntary Income</i>					
Donations and similar income		65,290	8,475	73,765	70,990
<i>Incoming Resources from Operating Activities for Generating Funds</i>					
Fundraising		15,000	-	15,000	15,000
<i>Investment Income</i>					
Bank interest		5,067	-	5,067	8,506
<i>Incoming Resources from Charitable Activities</i>					
Provision of legal advice, Assistance, information & research dissemination		33,432	215,593	249,025	454,205
<b>TOTAL INCOMING RESOURCES</b>		<u>118,789</u>	<u>224,068</u>	<u>342,857</u>	<u>548,701</u>
<b>RESOURCES EXPENDED</b>	<b>1.6</b>				
<i>Cost of generating funds</i>					
Costs of generating voluntary income					
Fundraising		15,000	-	15,000	15,000
<i>Charitable Activities</i>					
Expenditure In Relation to Provision of legal advice, Assistance, information & research dissemination		157,694	195,137	352,831	563,745
Governance costs	<b>5</b>	7,164	-	7,164	5,359
<b>TOTAL RESOURCES EXPENDED</b>		<u>179,858</u>	<u>195,137</u>	<u>374,995</u>	<u>584,104</u>
<b>NET (EXPENDITURE) / INCOME FOR THE YEAR</b>	<b>2</b>	(61,069)	28,931	(32,138)	(35,403)
Transfer of funds		-	-	-	-
Fund balances brought forward at 1 April 2008		163,287	18,126	181,413	216,816
<b>FUND BALANCES CARRIED FORWARD AT 31 MARCH 2009</b>	<b>12</b>	<u>102,218</u>	<u>47,057</u>	<u>149,275</u>	<u>181,413</u>

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 2009**

	<u>Notes</u>	<u>2009</u>	<u>2008</u>
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	901	6,649
<b>CURRENT ASSETS</b>			
Debtors and prepayments	8	31,277	83,843
Cash at bank and in hand		167,543	128,555
		<u>198,820</u>	<u>212,398</u>
<b>LIABILITIES:</b>			
Creditors:			
Amounts falling due within one year	9	50,446	37,634
		<u>                    </u>	<u>                    </u>
<b>NET CURRENT ASSETS</b>		<u>148,374</u>	<u>174,764</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>149,275</u>	<u>181,413</u>
<b>FUNDS</b>			
Restricted funds	12	47,057	18,126
Unrestricted funds	12	102,218	163,287
		<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>		<u>149,275</u>	<u>181,413</u>

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 .....

-----  
D Gibbons – Trustee and Chairman

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R de Ste Croix - Trustee

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2009**

**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 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 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 PANEL FOR SPECIAL EDUCATION ADVICE  
NOTES TO ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2009**

**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 activities.

**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.

**2 NET MOVEMENT IN FUNDS**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
These are stated after charging:		
Depreciation	5,748	7,714
Auditors Remuneration	2,943	2,538
Operating leases – land and buildings	4,426	4,470

**3 STAFF COSTS**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Their total remuneration was:		
Wages & salaries	209,461	289,137
Social security costs	19,543	28,720
Pension contributions *	2,046	1,003
Temp staff costs	-	53,018
	231,050	371,878

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE  
NOTES TO ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2009**

\* Pension cost for the year ended 31 March 2008 is reduced due to a £3,317 refund received for overpayments made in the year ended 31 March 2007.

The average number of persons employed by IPSEA during the year was 9 (2008: 12). No trustee or connected person received any remuneration during the year.

No employees earned over £60,000 during the year (2008: nil).

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

	As at 31/03/2009	2009 average no	2008 average no
Direct charitable activities	3.35	4.7	7.8
Management & Administration	1.35	1.8	1.7
Governance	0.1	0.1	0.1
	<u>4.8</u>	<u>6.6</u>	<u>9.6</u>

The trustees are entitled to reclaim reasonable out of pocket expenses. During the period 3 (2008: 2) trustees claimed £580 (2008: £114).

#### 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 £88,746 (2008: £106,677) analysed as follows:

##### Analysis of support costs

	Materials & Equipment	Office costs (including phone & web)	Professional Fees and insurance	Redundancy costs	Total 2009	Total 2008
	£	£	£	£	£	£
Charitable Activities	9,560	22,918	44,927	10,897	88,302	106,112
Governance	48	115	226	55	444	565
	<u>9,608</u>	<u>23,032</u>	<u>45,153</u>	<u>10,952</u>	<u>88,746</u>	<u>106,677</u>

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE  
NOTES TO ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2009**

**5 GOVERNANCE COSTS**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Audit fee	2,943	2,538
Trustee & meeting costs – including one off items	3,777	358
Apportionment of staff and support costs	444	2,463
	7,164	5,359
	7,164	5,359

**6 CORPORATION TAX**

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

**7 TANGIBLE FIXED ASSETS**

	Office Equipment	Computer & Telephone Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2008	27,556	15,574	43,130
Additions	-	-	-
	27,556	15,574	43,130
	27,556	15,574	43,130
<b>Depreciation</b>			
At 1 April 2008	26,015	10,466	36,481
Charge for the year	1,313	4,435	5,748
	27,328	14,901	42,229
	27,328	14,901	42,229
<b>Net Book Value</b>			
At 31 March 2009	228	673	901
	228	673	901
At 31 March 2008	1,541	5,108	6,649
	1,541	5,108	6,649
	1,541	5,108	6,649

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE  
NOTES TO ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2009**

<b>8</b>	<b>DEBTORS</b>	<b>2009</b>	<b>2008</b>
		<b>£</b>	<b>£</b>
	Debtors and accrued income	29,501	79,631
	Prepayments	1,776	4,212
		<hr/>	<hr/>
		31,277	83,843
		<hr/> <hr/>	<hr/> <hr/>

<b>9</b>	<b>CREDITORS DUE WITHIN ONE YEAR</b>	<b>2009</b>	<b>2008</b>
		<b>£</b>	<b>£</b>
	Creditors	3,760	7,124
	Deferred income	37,000	9,975
	Accruals	5,388	12,032
	Tax, NIC & Pension	4,298	8,503
		<hr/>	<hr/>
		50,446	37,634
		<hr/> <hr/>	<hr/> <hr/>

**10 SHARE CAPITAL**

The company is limited by guarantee and does not have any 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.

**11 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	901	-	901
Debtors	31,277	-	31,277
Cash at bank and in hand	83,486	84,057	167,543
Current liabilities	(13,446)	(37,000)	(50,446)
	<hr/>	<hr/>	<hr/>
	102,218	47,057	149,275
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE  
NOTES TO ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2009**

**12 STATEMENT OF FUNDS**

	At 1 April 2008	Incoming Resources	Resources Expended	Transfers	At 31 March 2009
	£	£	£	£	£
<b>Restricted funds:</b>					
TSS (1)	-	177,120	(159,737)	-	17,383
Advice Line (2)	-	46,948	(35,400)	-	11,548
Exclusion (3)	<b>18,126</b>	-	-	-	<b>18,126</b>
<b>Total restricted funds</b>	<b>18,126</b>	224,068	(195,137)	-	<b>47,057</b>
<b>Total unrestricted funds</b>	<b>163,287</b>	118,789	(179,858)	-	<b>102,218</b>
<b>Total funds</b>	<b>181,413</b>	342,857	(374,995)	-	<b>149,275</b>

- (1) TSS (Tribunal Support Service): The TSS includes our new tribunal help line. These services provide legal advice and support to parents making applications to the special educational needs and disability tribunal in England and Wales. A number of grant giving organisations gave funds specifically for this project.
- (2) Advice Line: This service provides telephone legal advice to parents regarding all aspects of special educational needs and disability discrimination in schools. A number of grant giving organisations gave funds specifically for this project.
- (3) Exclusions Service: This service ended in 2007. The funder whose grant we have not spent has agreed to a change of use for this money. In 2009/10 we will be creating and providing training for school governors on special educational needs and the exclusion of children with special educational needs.

**13 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.

	2009 £	2008 £
<b>Property leases expiring</b>		
Within one to five years	4,426	4,470