

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 2007

INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE

CONTENTS

REPORT OF THE BOARD OF TRUSTEES	1
STATEMENT OF TRUSTEES' RESPONSIBILITIES	6
INDEPENDENT AUDITORS' REPORT	7
STATEMENT OF FINANCIAL ACTIVITIES	8
BALANCE SHEET	9
NOTES TO THE FINANCIAL STATEMENTS	10 - 16

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
REPORT OF THE BOARD OF TRUSTEES (incorporating the Directors' report)
FOR THE YEAR ENDED 31 MARCH 2007**

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, we aim to ensure that less advantaged parents, many of whom do not traditionally use the voluntary sector, have access to our services. We actively target our services at such families.

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

- Telephone Advice Line;
- Tribunal Support Service, including both telephone advice and representation at tribunal hearings;
- An Independent Witness Expert Panel who provide free second professional opinions;
- Home visit/meeting support scheme for parents who need face to face discussion of paperwork and/or support at meetings with Education Officers and/or Head Teachers;
- Specialist Exclusion Service for children with special educational needs;
- Specialist service advising parents of children who suffer Disability Discrimination in school (in association with the Disability Rights Commission).

These services are free to all users. They are also designed to empower families to be able to confidently press for their child’s SEN to be met in the future. Much of our work is undertaken by trained, highly motivated volunteers. This work is currently supplemented by some paid part-time Advisors. These paid Advisors complement the work of our volunteers by taking cases which come to IPSEA at the last minute and/or cases needing intensive support, as these situations make demands which can be too urgent or too time consuming for a volunteer to help with.

Both our volunteer and paid advisors are trained and supported by paid central office staff. This combination of volunteer and paid advisors allows IPSEA to provide a comprehensive legal advice service in SEN and Disability Discrimination in Schools which has a high benefit to cost ratio (see Financial Review below).

In addition, research and information is disseminated via the following means to parents and other relevant organisations in the field:

- Publication of guides and books;
- Training programmes.

IPSEA also 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.

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;
- To continue to provide support for children with SEN excluded from school;
- To expand significantly the number of families assisted in disability discrimination claims;

- To build up our training programme for other stakeholders in the SEN and Disability sector;
- Continue to seek correction of unlawful policy and practice in SEN;
- Complete the re-staffing of our management team;
- Undergo a detailed strategic review of IPSEA, producing new strategic and operational plans for the period.

These objectives were successfully met as follows.

Enhancing Core Services

IPSEA's core advice services continued to operate successfully to meet its objectives. In particular:

- Over 1774 families were helped by our Advice Line (up from 1459)
- The number of families helped overall in our Tribunal Service remained steady at 875 in 2006 (884 in 2005), and we again provided advice on over a quarter of all SENDIST (Special Educational Needs and Disability Tribunal) claims;
- Our Exclusion Service again increased the number of families it helped from 447 to 514 per year.
- With the assistance of funding from the Disability Rights Commission (the DRC), we have been able to provide intensive interventions for an additional 258 parents in the first year of operation of our DDA service (to the end of February 2007), advising them on disability discrimination (and often associated SEN and exclusion) problems at school.
- We have increased our training activity, with the aim of increasing the capacity of other advice organisations to give legal advice to families of children with SEN/Disability and, in the case of education providers, improve the effective inclusion of those children in school. In particular we trained a total of 559 delegates at 19 events nationwide regarding Disability Discrimination in Schools.

We have continued to recruit and train volunteers to our services 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

IPSEA was called to give further evidence to the Parliamentary Education Select Committee Enquiry, in particular regarding the passage of the Education and Inspections Act 2006. We have continued to work with the Department for Education and Skills (DfES) both through formal complaints and discussion to improve Local Authority practice.

Completing the Re-staffing of our Management Team

The planned further major changes to IPSEA's central staffing have been effected by the planned appointment of specialist legal support staff and administration staff in the year 2006-2007.

- Four staff advisers regarding discrimination claims.
- Legal Officer for our Advice Line.
- Legal Officer for our Tribunal Service
- Administrator

These changes have completed the building of a completely new and sustainable platform for the long-term continuation and expansion of IPSEA beyond its "founding generation" of management.

Strategic Review and Planning

We undertook a root and branch strategic review facilitated by HBMC Consultants. This included a broad consultation of internal and external stakeholders and fieldwork was completed in the year with the preparation of new strategic, operational and fundraising plans, due to be completed in mid 2007. This process has provided IPSEA with a clear but adaptable plan to develop its services within a highly challenging and fast moving education sector.

FINANCIAL REVIEW

Financial Activity in the Year

IPSEA's turnover has increased for a second year with a 28% increase to £603,341 against £468,362 in 2006. The majority of our funds continued to be raised from Grant Making Trusts and Foundations, although an increasing proportion is being obtained through collaboration with partners in the advice sector. IPSEA relies on funding from trusts, foundations, companies and many others to make a difference to the lives of children with special educational needs and their families. We thank the following for their support during 2006-2007:

The Baily Thomas Charitable Trust
BBC Children in Need Appeal
The Beatrice Laing Trust
Big Lottery Fund
Bridge House Trust
Chapman Charitable Trust
City Parochial Foundation
Colyer-Fergusson Charitable Trust
Disability Rights Commission
Dorus Trust
Down's Syndrome Association
The Dulverton Trust
The Equitable Charitable Trust
Esmée Fairbairn Foundation
Fowler Smith and Jones Charitable Trusts
Friends of IPSEA
Garfield Weston Foundation
Herbert Smith LLP
John Coates Charitable Trust
John Lyon's Charity
Linklaters
Lloyds TSB Foundation for England & Wales
The Mercers' Company
The Platinum Trust
The Rayne Foundation
Schroder Charity Trust
The Sir James Knott Trust
The Steel Charitable Trust
The True Colours Trust
The Walter Guinness Charitable Trust

Expenditure increased by 57% to £540,741 against £344,550 for the previous year. This was mainly due to expenditure during the first full year of operation of our Disability Discrimination service for children with SEN and, to a lesser extent, the completion of the strategic review and restructure exercises which resulted in a full staff complement. This added a further £135,024 onto the expenditure for the year. This enabled all of the services provided by IPSEA to extend their reach for service delivery with the results highlighted above.

Reserves

At the end of year IPSEA's unrestricted reserves stood at £164,836 from a total reserves figure of £216,816, a growth of £62,600 or 41% against the total opening reserves figure.

Restricted reserves increased by £21,695 or 72% from £30,285 in 2006. These are largely from funds supporting the Advice Line and Tribunal Service which continue into the new financial year. Additional reserves are also carried forward to support the increased Campaigning activity as detailed in future plans.

The Trustees have formulated a reserves policy in accordance with Charity Commission recommendations. This policy is to retain sufficient unrestricted reserves, to allow for any unforeseen falls in income or rises in expenditure and to seek to ensure continuity of our services. Our Reserves Policy is to maintain unrestricted reserves at 25% (i.e. three months) of total current anticipated annual expenditure, with the aim of increasing those reserves to 50% of that expenditure (i.e. six months) in the future.

Expenditure for the year 2007-2008 is anticipated to rise as planned to £665,000. The Trustees have concluded that the current level of unrestricted reserves is adequate at 25% of anticipated expenditure, and that IPSEA is substantially conforming to Charity Commission guidelines, to good governance best practice and the 2005 SORP. However we will be seeking to increase unrestricted reserves as a proportion of anticipated expenditure income over the coming year.

CONCLUSIONS AND PLANS FOR THE FUTURE

IPSEA has now moved on from its founding generation and has both increased its activity and funding significantly over the past two years.

Our Strategic Plan has identified the following strategic objectives over the period up to 2010:

- Through case and policy work to seek to improve the overall quality of provision in the education system for children and young people with special needs
- Raise IPSEA's impact in policy and decision making and how to communicate it
- Develop IPSEA's partnerships with other educational advocates and facilitators of children's rights
- Strengthen IPSEA's funding base
- Optimise volunteer numbers, support and contribution
- Complete the transition to the new IPSEA

Over the next year IPSEA main plans are to:

- Broaden the legal capacity of all advisors and representatives in our services. Specifically this will initially involve building capacity to deal with disability discrimination and exclusion cases across a broader range of our SEN services.
- Significantly expand our Campaigning activity, focusing in particular on the delegation of SEN funding and responsibilities from Local Authorities to Schools.
- Expand partnership activity with other advice organisations in the SEN/Disability sector in order to maximise the amount of quality, free legal advice available to parents.
- Take further steps to reach the most disadvantaged parents.
- Enhance and increase volunteering in its services, seeking to obtain the *Investing in Volunteers* standard;

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 also 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.

The Directors/Trustees who served during the year under review and at the date this report was approved were as follows:

Paul Chadwick (now resigned)
Peter Crane (now resigned)
Naomi Burgess
Astrid Hansen (now resigned)
Anne Keatley-Clarke (Chair)
Richard Ludlow
Rosemary Sage

All were nominated and approved by Members of IPSEA at its AGM on 24th June 2006 in accordance with its Memorandum and Articles of Association

IPSEA's principal and registered office address is 6 Carlow Mews, Woodbridge, Suffolk IP12 1EA. Its Chief Executive and Company Secretary is Roger Inman, 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 both a majority of parents of children with special educational needs and an appropriate mix of experience relevant to IPSEA's strategic and operational requirements. 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 all unpaid volunteers, and may claim reasonable out of pocket expenses.

New Trustees are provided with induction by the Chief Executive and Chair of Trustees regarding their duties and roles. Trustees are also provided with further training as required during their tenure of office.

The Trustee body meets at least 4 times a year. Minutes of its meetings are conveyed to the staff, whose meetings are also minuted back to the Trustees, thereby providing continuous dissemination of information and consultation between staff and Trustees.

Risk assessment is undertaken by Trustees regularly at Trustee meetings, in consultation with the Chief Executive. This assessment considers the major risks to which the organisation is exposed in terms of financial strategic and operational risks. The Trustees consider there to be appropriate systems and procedures in place to manage those risks.

Written financial regulations, adopted by the Trustees, are followed by Staff.

The Chief Executive regularly reports to the Trustees (and the Chair of Trustees between Trustee meetings) to ensure that all decisions made under his 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 and strategy 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 United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for the year. 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; and
- 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

The auditors, PKF (UK) LLP will be proposed for reappointments in accordance with Section 385 of the Companies Act 1985.

So 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; and
- 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 report of the directors 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 14 July 2007 and signed on its behalf.

.....
Anne Keatley-Clarke (chair)

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 2007 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 2007 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 2007

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> £	<u>2006</u> £
INCOMING RESOURCES	1.5				
<i>Incoming Resources from Generated Funds</i>					
<i>Voluntary Income</i>					
Donations and similar income		12,955	0	12,955	8,420
Friends of IPSEA		10,749	0	10,749	0
<i>Incoming Resources from Operating Activities for Generating Funds</i>					
Fundraising		10,044	0	10,044	9,000
<i>Investment Income</i>					
Bank interest		9,077	0	9,077	3,605
<i>Incoming Resources from Charitable Activities</i>					
Contract Income		233,507	0	233,507	155,760
Tribunal Support Service		0	193,008	193,008	102,775
Advice Line		0	73,729	73,729	40,721
Exclusions Service		0	34,408	34,408	54,975
Campaigning		0	20,000	20,000	40,000
Training & Publications Income		3,279	0	3,279	29,556
Strategic Review		0	0	0	23,000
Other incoming resources		2,585	0	2,585	550
		<hr/>	<hr/>	<hr/>	<hr/>
		282,196	321,145	603,341	468,362
		<hr/>	<hr/>	<hr/>	<hr/>
RESOURCES EXPENDED	1.6				
Cost of generating funds					
Costs of generating voluntary income					
Fundraising		13,743	0	13,743	9,000
Charitable Activities					
Tribunal Support Service		0	192,654	192,654	99,474
Advice Line		0	56,461	56,461	39,098
Exclusion Service		0	33,359	33,359	55,581
Campaigning		0	12,806	12,806	40,000
Independent Witness Panel		4,442	0	4,442	0
Training & Publications		5,818	0	5,818	9,421
Disability Rights Project		187,019	0	187,019	85,087
Downs Syndrome Association		12,087	0	12,087	0
Strategic Review Project		0	17,532	17,532	0
Governance costs	5	4,820	0	4,820	6,889
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		227,929	312,811	540,741	344,550
		<hr/>	<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS	2	54,267	8,333	62,600	123,812
Transfer of funds		(13,362)	13,362	0	0
Fund balances brought forward at 1 April 2006		123,931	30,285	154,216	30,404
		<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2007	12	164,836	51,980	216,816	154,217
		<hr/>	<hr/>	<hr/>	<hr/>

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 2007**

	<u>Notes</u>	£	<u>2007</u>	£	£	<u>2006</u>	£
FIXED ASSETS							
Tangible fixed assets	7			13,222			18,295
CURRENT ASSETS							
Debtors and prepayments	8	21,944				66,526	
Cash at bank and in hand		229,596				152,528	
			<u>251,540</u>			<u>219,054</u>	
LIABILITIES:							
Creditors:							
Amounts falling due within one year	9	47,946				83,133	
			<u> </u>			<u> </u>	
NET CURRENT ASSETS				<u>203,594</u>		<u>135,921</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES				<u>216,816</u>		<u>154,216</u>	
FUNDS							
Restricted funds	12		51,980			30,285	
Unrestricted funds	12		164,836			123,931	
			<u> </u>			<u> </u>	
TOTAL FUNDS				<u>216,816</u>		<u>154,216</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 2005).

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

Anne Keatley-Clarke – Trustee

Mr R N Ludlow – Trustee and Treasurer

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2007**

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 2005). 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.

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 2007**

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 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 2007**

2 NET MOVEMENT IN FUNDS

	2007	2006
	£	£
These are stated after charging:		
Depreciation	7,497	3,032
Auditors Remuneration	2,423	3,231
Operating leases – land and buildings	4,200	4,200
	<hr/>	<hr/>

3 STAFF COSTS

	2007	2006
	£	£
Their total remuneration was:		
Wages & salaries	238,689	134,444
Social security costs	24,020	13,893
Pension contributions	6,661	2,928
Temp staff costs	10,121	0
	<hr/>	<hr/>
	279,491	151,265
	<hr/> <hr/>	<hr/> <hr/>

The average number of persons employed by IPSEA during the year was 9 (2006: 6). No trustee or connected person received any remuneration during the year.

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

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

	2007	2006
	no	no
Tribunal Support Service	2.4	2.4
Advice Line	1.0	1.4
Training & Publications	0.1	0.2
Campaigns	0.3	0.2
Fundraising	0.2	0.1
Disability Rights Project	3.4	0.5
Exclusions	0.5	0.2
Strategic Review Project	0.1	0.0
Downs Syndrome Association	0.3	0.2
Management & Administration	0.6	0.7
	<hr/>	<hr/>
	9.0	6.0
	<hr/> <hr/>	<hr/> <hr/>

The trustees are entitled to reclaim reasonable out of pocket expenses. During the period 3 (2006: 3) trustees claimed £579 (2006: £614).

**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2007**

4 ANALYSIS OF RESOURCES EXPENDED

	Staff costs £	Other £	Depreciation £	Support costs reallocated £	2007 £
Cost of generating voluntary income:					
Fundraising	6,428	5,380	172	1,763	13,743
Charitable expenditure:					
TSS	81,052	87,202	2,174	22,226	192,654
Advice Line	35,496	10,280	952	9,733	56,461
Exclusions	14,813	14,087	397	4,062	33,359
Campaigns	8,385	1,898	225	2,299	12,806
IWP	279	4,078	7	77	4,442
Training & Publications	4,472	0	120	1,226	5,818
DRC	114,591	37,931	3,074	31,423	187,019
DSA	8,664	815	232	2,376	12,087
Strategic Review	3,913	12,441	105	1,073	17,532
Other support costs	0	76,640	0	(76,640)	0
Governance	1,398	3,002	37	383	4,820
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	279,491	253,753	7,497	0	540,741
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2006	<u>151,265</u>	<u>190,253</u>	<u>3,032</u>	<u>0</u>	<u>344,550</u>

b) Analysis of support costs

	Materials & Equipment £	Telephone £	Stationery, Postage & Printing £	Website costs £	Professional Fees £	Insurance £	Redundancy costs £	Rent, Rates & Utilities £	Subscriptions £	Total 2007 £	Total 2006 £
Fundraising	417	167	276	127	354	67	167	131	56	1,728	945
TSS	5,260	2,099	3,486	1,601	4,470	849	2,100	1,657	703	21,787	5,783
Advice Line	2,303	919	1,527	701	1,957	372	920	726	308	9,541	5,560
Exclusions	961	384	637	293	817	155	384	303	129	3,982	1,726
Campaigning	544	217	361	166	462	88	217	171	73	2,254	2,218
IWP	18	7	12	6	15	3	7	6	2	75	0
Training & Publications	290	116	192	88	247	47	116	91	39	1,202	1,966
DRC	7,436	2,968	4,928	2,264	6,319	1,200	2,969	2,343	994	30,803	1,533
DSA	562	224	373	171	478	91	224	177	75	2,329	1,533
Strategic Review	254	101	168	77	216	41	101	80	34	1,052	0
Governance	91	36	60	28	77	15	36	29	12	376	264
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total support cost	18,137	7,239	12,020	5,522	15,413	2,928	7,241	5,716	2,425	76,640	21,528
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE

**NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2007**

5 GOVERNANCE COSTS

	2007	2006
	£	£
Audit fee	2,423	3,231
Trustee & meeting costs	579	614
Apportionment of staff and support costs	1,818	3,044
	4,820	6,889
	4,820	6,889

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 £
Cost			
At 1 April 2006	25,893	13,672	39,565
Additions	1,321	1,103	2,424
	27,214	14,775	41,989
	27,214	14,775	41,989
Depreciation			
At 1 April 2006	19,514	1,756	21,270
Charge for the year	3,222	4,275	7,497
	22,736	6,031	28,767
	22,736	6,031	28,767
Net Book Value			
At 31 March 2007	4,478	8,744	13,222
	4,478	8,744	13,222
At 31 March 2006	6,379	11,916	18,295
	6,379	11,916	18,295
	6,379	11,916	18,295

8 DEBTORS

	2007	2006
	£	£
Debtors and accrued income	20,000	63,428
Prepayments	1,944	3,098
	21,944	66,526
	21,944	66,526

FOR THE YEAR ENDED 31 MARCH 2007

9	CREDITORS DUE WITHIN ONE YEAR	2007	2006
		£	£
	Creditors	6,007	0
	Deferred income	5,659	67,500
	Accruals	27,624	10,844
	Tax, NIC & Pension	8,656	4,789
		<hr/>	<hr/>
		47,946	83,133
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10 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.

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	13,222	0	13,222
Debtors	1,944	20,000	21,944
Cash at bank and in hand	191,957	37,639	229,596
Current liabilities	(42,287)	(5,659)	(47,946)
	<hr/>	<hr/>	<hr/>
	164,836	51,980	216,816
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**INDEPENDENT PANEL FOR SPECIAL EDUCATION ADVICE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2007**

12 STATEMENT OF FUNDS

		At 1 April 2006 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 March 2007 £
Restricted funds:						
TSS	(1)	4,285	193,008	(192,654)	13,362	18,000
Advice Line	(2)	3,000	73,729	(56,461)	0	20,268
Exclusions	(3)	0	34,408	(33,359)	0	1,049
Campaigns	(4)	0	20,000	(12,806)	0	7,194
Strategic Review	(5)	23,000	0	(17,531)	0	5,469
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Total restricted funds		30,285	321,144	(312,812)	13,362	51,980
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Total unrestricted funds		123,931	282,196	(227,928)	(13,362)	164,836
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds		154,216	603,340	(540,740)	0	216,816
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

- (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: This service provides specialist legal advice and representation to parents of children with special educational needs who have been excluded from school. A number of grant giving organisations have given funds specifically donated for this project.
- (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 partly completed a Strategic Review exercise during this year. A number of grant giving organisations have given funds specifically donated for this project which will continue in the year 2007-2008.

13 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.

	2007 £	2006 £
Property leases expiring		
Within one to five years	4,380	4,200
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	4,380	4,200
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