

# THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (NASEN)

England & Wales · Charity number 1007023

## Details

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**Other names** NASEN

**Status** Registered

**Legal form** Charitable company

**Company number** [02674379](#)

**Registered** 1991-12-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Website** [www.nasen.org.uk](http://www.nasen.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY ARE TO PROMOTE THE EDUCATION, TRAINING, ADVANCEMENT, DEVELOPMENT AND CARE OF ALL INFANTS, CHILDREN, YOUNG PERSONS AND OTHERS OF WHATEVER AGE WITH LEARNING DIFFERENCES BY, BUT NOT LIMITED TO, PROVIDING RELEVANT INFORMATION, TRAINING AND RESOURCES TO EDUCATION PROFESSIONALS WHO WORK WITH SUCH PEOPLE.

**Activities:** nasen aims to promote the education, training, advancement and development of all those with special and additional support needs.

## Classification

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- **How:** Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

## Geography

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- **Area of benefit:** IN PRACTICE, THE UNITED KINGDOM
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,345,000	£4,409,000	£497,000	35
2024-03-31	£4,402,000	£4,571,000	£561,000	35
2023-03-31	£4,960,000	£5,037,000	£730,000	36
2022-03-31	£3,930,000	£4,318,000	£807,000	37
2021-03-31	£3,716,146	£3,748,581	£1,194,577	31

## Trustees

Name	Role	Appointed
Clive Anthony Lawrence		2025-06-19
Danny Andrew Hardman		2024-03-14
Dr Sara Penelope Barratt		2021-12-15
Gary Ian Fenemore		2023-12-14
Ian Stuart Hughes		2020-12-15
Jeremy Richard Gould		2019-09-12
Lisa Victoria Alberti		2021-12-15
Matthew Alan Green		2026-03-19
Phillipa Sherlock-Lewis		2023-10-05
Richard Oliver		2023-12-14
Simon Trevor Lloyd		2020-06-26

**THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (NASEN)**

England & Wales - Charity number 1007023

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# Accounts

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# Annual Report and Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025





# Welcome from Phillipa Sherlock-Lewis

CHAIR OF TRUSTEES

I am proud to present the 2024–25 nasen annual report.

For nasen, the National Association for Special Educational Needs, it has been another 12 months of hard work, achievement and delivery of its objective in being the leading voice representing those working in the SEND community in the UK and beyond. I am delighted that nasen has excelled in promoting the needs of so many different SEND communities through its education programmes, events, online training, policy comments and engagement with government. nasen's voice for SEND has been heard and will continue to be loud and proud.

A huge thank you for the time and efforts of our past Chair, Elaine Simpson, with whom I liaised about the highlights and points to share with you during the transitional period, prior to taking up the position of Chair in June 2025. I am proud to submit this Annual Report of Elaine's final year after two terms of office, commencing in 2019.

This year has not been the easiest, some hard decisions have had to be made, but more than ever the trustees have come together and backed the planning of CEO Annamarie Hassall and her team that will ensure a strong future for nasen and the SEND community.

Change is a constant and nasen is evolving. As you read the Annual Report you will see real change in the way that nasen seeks to raise funds for our important work. I am delighted in the progress we have made in positioning nasen as a charity that supports the SEND community. Since the inception of nasen, over 33 years ago, we have been a charity, but perhaps too humble to consider our organisation to be worthy of public giving, of donations.

We, as trustees of nasen, are delighted to offer our time and commitment to the betterment of nasen. We use our skillset to be rigorous in our audit and challenge to the nasen executive team to ensure that nasen is the leading voice representing the SEND community and we will continue to do so.

I wish to thank all my fellow trustees for the time and commitment to nasen and accepting this rewarding challenge to betterment. I see the returns for our efforts coming from the nasen team with continued growth and some excellent initiatives achieved throughout the year.



As a trustee, especially as the Chair of Trustees, your hope and wish is that you are supporting growth and that nasen is achieving its objectives. I am delighted to say, on behalf of our full Board of Trustees, that we are achieving our remit and will continue to push forward to do so.

The coming year I am sure will see more growth and development from the keystones we have in place this year and I look forward to delivering even more positive news next year. Once again, my sincere thanks to everyone who plays a part in nasen's success, it is more than a job, it is a commitment to a community that needs our voice.

**Phillipa Sherlock-Lewis**  
Chair of Trustees

# Thank you from Elaine Simpson

OUT-GOING CHAIR OF TRUSTEES

It's been both a huge pleasure and a privilege to chair the Board of Trustees for the last six years.

I'm very proud of how the organisation has grown and developed during that period, including the huge increase in nasen's membership, and thrilled to see the contribution nasen makes to the sector. I'm hugely grateful to all the talented exec team, the staff, and of course the other wonderful and hard-working Trustees I have had the honour of working with during this period. I know that under Phillipa's expert leadership the organisation will continue to flourish and contribute still further to the improvement of the sector and hence to the outcomes for all children and young people with additional needs.

**Elaine Simpson**  
Out-going Chair of Trustees



# Foreword by Annamarie Hassall MBE

CEO OF NASEN AND CHAIR OF WHOLE SCHOOL SEND

I am delighted to contribute the CEO perspective to the Trustees Annual Report for the 2024-25 year.

What a year this has been for our sector, a year of new leadership for government, opening a dialogue about opportunities, ambition and a whole education system. As nasen closes our financial and delivery year, we are eagerly anticipating the vision for the future, one where SEND is at the heart of a more inclusive education system, that big picture is yet to be unveiled. I am sure that all parts of our education system will be valued, whether inclusive mainstream or specialist, the anticipated reforms will require a connected sector, not one that is divided by typology or phase.

Many readers of this report will be from the nasen community of learning members, a growing number of more than 170,000 who actively engage through the year, through short surveys on key themes, online participation in member discussions and accessing our website and the wide range of resources for professional development.

I am proud to say that our reach into schools and colleges has grown, year by year. Even more proud being that our CPD resources have been recognised through being shortlisted for several awards, receiving positive accolades from the education sector and beyond.

The nasen journals, BJSE, JORSEN and SfL have been expertly led by their editorial teams, bringing research to practice, and increasingly so through our ambition for open access.

Our events – whether nasen Live or the nasen Awards – bring an important opportunity to collaborate, celebrate and communicate in real time.

Income generation has been our biggest challenge in 2024/25 with funders tightening their budgets at best and more challenging has been the absence of funding for some of the most marginalised communities. We see that through the lens of SEND, through unmet needs. We see where SEND is the priority area of focus too, with an absence of the intersectionality that is also required. It is vital that nasen can raise income in more imaginative ways to enable us to address the gaps. We cannot do that alone.

The generosity of our sponsors, partnerships and supporters does make a difference to the success of events, to the capacity to get to important external events, and those necessary core costs of maintaining our charity. Business development applies to our sector, just as much as in the corporate world.



Our Board of Trustees bring talents and time to the boardroom table. I have been honoured to work with their respectful challenge, their insights and vision for our future at nasen as we developed the long-term priorities for our upcoming 5-year strategy.

The team at nasen are truly remarkable. I am delighted to see internal pathways into our Senior Leadership Team (SLT) and opportunities for staff at many levels to be an external ambassador for nasen. As our Executive Leadership Team (ELT) welcomed Samantha Blackwell as Interim Director of Finance and Operations mid-way through this year, while postholder Carol Mahon has been on maternity leave.

I hope you will join us later in 2025 at our Annual General Meeting, to hear more about the difference that nasen is making, how we measure impact.

**Annamarie Hassall MBE**  
CEO of nasen and Chair of Whole School SEND



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# Reference and Administrative Information

FOR THE YEAR ENDED 31 MARCH 2025

<b>Name:</b>	The National Association for Special Educational Needs (nasen)	
<b>Registered Company Number:</b>	02674379 (England and Wales), Company limited by guarantee	
<b>Registered Charity Number:</b>	1007023	
<b>Registered Office:</b>	nasen House 4-5 Amber Business Village Amber Close Amington Tamworth B77 4RP	
<b>Website Address:</b>	www.nasen.org.uk	
<b>Email:</b>	welcome@nasen.org.uk	
<b>Key Management Personnel:</b>	<b>Trustees, Directors and Executive Leadership Team</b> The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees	
<b>Trustees serving during the year:</b>	Elaine Simpson (2,3)	Chair – Resigned 20 June 2025
	Phillipa Sherlock-Lewis (2,3)	Chair – Effective from 20 June 2025
	Ian Hughes (1,2)	Vice Chair
	Simon Lloyd (1,2)	Chair of Finance, Risk and Audit Committee
	Dr Sue Soan (2,3)	Chair of Strategy and People Committee – Resigned 8 May 2025
	Clive Lawrence (2,3)	Chair of Strategy and People Committee – Appointed 19 June 2025
	Lisa Alberti (1)	
	Penny Barratt (1)	
	Mark Blois (3)	
	Jeremy Gould (3)	
	Adam Sproston (3)	Resigned 6 September 2024
	Gary Fenemore (1)	
	Richard Oliver (3)	
	Danny Hardman (1)	
	Aimee Durning (3)	Appointed 3 October 2024

1. Finance, Risk and Audit Committee

2. Remuneration Committee

3. Strategy and People Committee

# Reference and Administrative Information

FOR THE YEAR ENDED 31 MARCH 2025

<b>Executive Leadership Team:</b>	Annamarie Hassall MBE	Chief Executive
	Lorna Beard	Strategic Director of Education
	Carol Mahon	Director of Finance and Operations (also Company Secretary) on maternity leave from 7th October 2024
	Samantha Blackwell	Interim Director of Finance and Operations (also Company Secretary) – appointed 26 September 2024
<b>Auditors:</b>	UHY Hacker Young (Birmingham) LLP 9-11 Vittoria Street Birmingham B1 3ND	
<b>Constitutional Members:</b>	Alex Griffiths	
	Barry Carpenter	
	Denise Yates	
	Dr Sue Soan	

### Acknowledgements:

AEP, Anna Freud, ASCL, Autism Education Trust (AET), Axcis Education, BASE, Catrin Evans (Volunteer Committee Member (3)), CDC, CEC (The Careers and Enterprise Company), Chartered College, City College Norwich, Concero, Contact, Department of Education, Sport and Culture (Isle of Man), DFN Project Search, Downs Syndrome Association, Education and Training Foundation (ETF), Gatsby Foundation, Habilitation UK, Hertfordshire County Council, Leicestershire County Council, Lift Schools, LiiA (London Leadership and Improvement Alliance), Mott McDonald, National Literacy Trust, NatSIP, NatSpec, NCETM, NDTi, Newton Impact, NNPCF, Nottingham LA Educational Psychology Service, Oldham College, PDnet, PRUsAP, Real Group, Romero Catholic Academy Trust, Scotty's Little Soldiers, Sea View Trust, SEBDA, Sensory Integration Education, South Yorkshire Maths Hub, Special Needs Jungle, Speech and Language UK, Square Peg, Stamford Park Trust, Teaching School Hubs, The Bell Foundation, The Difference, The Glasshouse Leadership Lab, TTS, University of Derby, Vivantes Hospital Group, Weston College, Youth Sport Trust.

# Our Vision, Mission and Values

## Our Vision

That the educational experience for learners with special educational needs and/or disability (SEND) **will be consistently as good as it is for learners without SEND.**



## Our Mission

**To support and develop the education workforce.** To achieve this, we will ensure that the education workforce is fully equipped to meet the needs of all learners, including learners with SEND by:

- Providing information, training and resources to develop the education workforce.
- Delivering continuing professional development (CPD) programmes, initiatives and services that support the education workforce.
- Be the champion, friend and protector of children and young people with SEND and all those who support them.
- Act as a conduit between SEND sector influencers and the education workforce.

# Our Vision, Mission and Values

## Our Values

### WE PULL TOGETHER

We collaborate with partners, external stakeholders and colleagues. As teams and individuals, we are accountable for our work, understand each team's role, and when to lean in.

### WE ARE PASSIONATE AND PROACTIVE

Because our work is important, we take the initiative when we are clear about the need.

### WE DO THE RIGHT THING

Despite pressures of time and money, we do the right thing, informed by our stakeholders and driven by our values.

### WE ARE TRUSTED

We are trusted because we listen and respond to the needs of our stakeholders. Working in partnership, we create a whole which is greater than the sum of its parts. Internally, trust manifests itself in distributed leadership and empowerment.

### WE ARE INCLUSIVE

Inclusion is our purpose. We overtly discuss processes and behaviours which could be exclusionary and adapt them to become more inclusive.

### WE ARE PEOPLE-CENTRED

People are at the centre of our work and we take time to build meaningful relationships with all of our stakeholders, whatever role they play. From our core in the education workforce, to a wider network of parents, families, carers, specialist service providers, civil servants and policy makers. We all strive to put ourselves in the shoes of the children and young people we serve as we take every step on the journey to inclusion.

### WE HAVE A LEARNING MINDSET

Our knowledge and understanding enables us to advocate, influence and make change happen. We champion continuing professional development at all levels of the organisation. We have the freedom and courage to test new approaches, and to learn from mistakes when they happen.

# nasen in Numbers

## Our reach



**11%**  
growth

### Our digital community:

- 11% year on year growth
- 62,968 combined social media following across nasen and Whole School SEND



**571,000**  
increase

### Websites:

- 170,210 website visitors
- 769,497 Whole School SEND page views



**2,115**  
attendees

### Webinars:

- 2,115 attendees across 68 events



**733,960**  
views

### Journals:

- 733,960 journal article views

## Our impact



**15,362**  
participants

### Department for Education (DfE)-funded CPD:

- 15,362 participants
- 8,291 accessed SEND CPD on Demand



**12,600**  
attendees

### Universal SEND Services:

- Now in 100% of local authorities
- 12,600 attendees at 290 live events



**992**  
practitioners

### Early Years:

- 992 practitioners completed the 'Meeting the Needs of Every Child' training



**100%**  
confidence

### SEND reviews:

- 100% of participants have confidence that the SEND Review will lead to improvements

# nasen in Numbers



## nasen Awards

**22% increase**  
365 entries in 16 categories



## nasen LIVE

**500+ delegates (a sell-out!)**  
85% intend to put learnings into practice

## Our members

**29%**  
increase

year on year growth:

**2022 → 57,850**

**2023 → 88,801**

**2024 → 125,594**

**2025 → 161,559**





# Our impact

## Our Impact

This has been an extraordinary year for impact, as we have expanded our reach and grown our partnerships around the country. Our high engagement and satisfaction levels across nasen offerings means we are supporting more providers and settings—from the early years through to further education (FE)—to develop and strengthen high quality, inclusive practice. Highlights include:

**100%**

of local authorities

### Universal SEND Services:

The programme has now reached **100% of local authorities** in England, with a satisfaction rate of **98%**.

**992**

practitioners

### Early Years SEND Partnership:

In year 2 of this DfE-funded project **992 practitioners** completed the 'Meeting the Needs of Every Child' training and **301** took part in the EY SEND Reviewer training.

**100%**

practitioners

### Educational consultancy:

**100% confidence** that SEND Reviews will lead to improvements in the setting.

**500**

delegates

### nasen Live:

Our biggest Live to date, a sellout of over **500 delegates**, with **85%** reporting they will put learnings into practice.

**National**

regional and corporate

### Impactful partnerships and collaboration:

Our diverse partnerships – **national, regional and corporate** – have helped drive greater impact this year.

# Our Impact

## Universal SEND Services Programme: Year 3 (2024–25)

Funded by the DfE, and delivered by Whole School SEND, in partnership with the Education and Training Foundation and Autism Education Trust, the programme continued to support inclusive practice and professional development across schools and FE settings.

**Our impact:** Universal SEND Services has now reached professionals in **every local authority** in England. Among many successes in the year were **12,600** attendees at **290** live events and over **26,000 school leaders, teachers, SENCOs and teaching assistants** accessed one or more of the online SEND CPD units. **99%** of respondents reported increased confidence in identifying and meeting needs. Of **48** schools receiving peer mentoring following Ofsted 'Requires Improvement' ratings, **81%** improved to 'Good'. Across all Universal SEND Services CPD activities, **90%** of participants reported positive impact on children and young people with SEND.

To highlight for the 2024–25 year, we worked with the University of Derby to engage schools and FE colleges in small-scale practitioner research enquiries through Action Research and Lesson Study methodologies.

“

*“Research carried out has almost brought light bulb moments in terms of simple strategies but ones we may not have considered before in the day-to-day rush of school life.”*

**Teacher (Mainstream)**

This provided structured yet flexible approaches for practitioners to investigate aspects of inclusion and SEND practice. Research questions included themes such as pupil voice, parental engagement, adaptive teaching, and early identification of SEND. Participants used cycles of planning, implementing, reviewing, and refining to trial small-scale interventions and evaluate their impact.

“

*“In the beginning we were playing games like ‘Would You Rather?’ and now we’re discussing racism and why people are stigmatised—the conversation’s got really deep.”*

**Teacher (Secondary)**

*PSHE project on developing communication through Thinking Moves*

**175** individual practitioners from **120** settings have participated in the lesson study and research activity. Of those, **90** have completed all stages of the project cycle.

**Participant feedback** indicated the project has led to impactful outcomes, supported meaningful reflection and professional growth.

Project insights highlighted recurring themes across submissions:

- **Pupil voice** remains a powerful driver of change and is frequently underutilised in traditional practice.
- **Parent/carer engagement** emerged as a challenge for schools, with several projects trialling structured approaches to improve collaboration.
- **Small-scale pilots** have enabled settings to embed changes iteratively, including changes to classroom environments, teaching resources, or communication strategies.
- **Cross-setting collaboration**, particularly through MAT or LA involvement, has been identified as beneficial for sustaining engagement and sharing learning.

“

*“Exploring research has ignited a passion to want to increase the amount of practitioner research that goes on within the organisation and, during the dissemination of the research results, colleagues have approached me with a similar interest and we are continuing to explore options for the next academic year.”*

**Mainstream (Inclusion Manager/Leader)**

# Our Impact

## Early Years Positioning

2024–25 was year 2 of the DfE-funded EY SEND Partnership Project, with nasen supporting delivery of a strong, inclusive early years offer to help practitioners meet the needs of children and families.

**Our impact:** **992** practitioners completed the 'Meeting the Needs of Every Child' training, while **301** SENCOs, managers and early years leads took part in the EY SEND Reviewer training. **123** reported that they had completed a review in their setting. We also had strong attendance at our **national early years seminar** with 117 delegates who reported that “speakers were very insightful and provided great ideas and knowledge.”

## Educational Consultancy

**Our impact:** **100%** of participants were satisfied with our SEND Reviews and **100%** had confidence that it will lead to real improvements in their setting.

In addition to our SEND Reviews, we have also seen impact this year with the **nasen Quality Framework** and **bespoke consultancy**, offering tailored support for local authorities and organisations seeking to develop more inclusive practice.

“

*“We have already seen the benefits and staff have “bought in” to the recommendations. The SEND review also helped some of the staff feel really valued in their roles and it made me value our strengths much more. This process was a positive experience, whilst also focusing on the need for improvements.”*

**Headteacher (SEND Review setting)**

## Impactful Partnerships and Collaboration

In addition to the strategic partnerships highlighted above, we deepened our impact and reach across the country, ensuring nasen is embedded at **national, regional and local levels**.



# Our Impact

## National Partnerships



nasen continued to play a central role in the **Early Years SEND Partnership**, improving access and inclusion in early years settings through training, resources, and shared learning for professionals and families.

In partnership with Mott McDonald, nasen developed a DfE-funded **digital toolkit to support education and childcare providers** that is available nationally, and beyond.

nasen continues to convene two key advisory groups that are ensuring Whole School SEND embeds authentic perspectives and sector expertise into programme design and improvement: the **Young Persons Advisory Group (YPAG)** and the **USS Advisory Group**.

The Universal SEND Services programme, funded by the Department for Education, epitomises partnership working and collaboration. Our strategic partnerships with the Education and Training Foundation (ETF) and the Autism Education Trust (AET, part of the National Autistic Society) have been a visible example of our commitment to engage authentic partnerships. At nasen we believe in working collaboratively, building partnerships and alliances. Many other organisations have been valuable collaborators and contributors.

## Regional and Local Partnerships



We built and strengthened partnerships with local authorities and Stronger Practice Hubs, delivering 'The Golden Key' training to 153 key persons through the Great North and Liverpool and Beyond hubs, and Telford and Wrekin LA.

In London, in partnership with NEWTON, nasen delivered the **London SEND Leadership Programme**, supporting **90** aspiring leaders to build the skills, knowledge, and networks needed to positively impact children and young people with SEND.

nasen worked with **all schools on the Isle of Man** to provide a comprehensive package of training delivered by both members of the nasen Education Team and nasen associates.

**In Leicestershire**, nasen reached over **90 schools** with SEND reviewer training.

**In Coventry and Warwickshire** the NHS Partnership for Inclusion of Neurodiversity in Schools, through ICB commissioned workshops for 4 Multi Academy Trusts in Warwickshire and all schools in Coventry – focus was Leadership of Inclusion and Development of person-centred practice.

# Our Impact

## Wider collaboration

The nasen-hosted **National SEND Reference Group** is representative of the specialist sector, facilitating meetings between a representative group drawn from across the specialist sector, including schools, colleges, post-16 providers, professional associations and the **Department for Education**. While exchange of professional knowledge is at the heart of the SEND Reference Group, the purpose is to provide insights while policy and practice developments are under consideration. The membership has contributed to many areas over the past year, including the **Curriculum and Assessment Review**, meeting with the independent review team from the **Education Endowment Foundation**. Raising the profile of lack of secure policy for medicine **and complex health** needs support in education settings. Looking at nursery provision in schools, barriers and challenges for specialist schools. Contributed to consultation on restrictive force in schools. This is an important development, particularly for mainstream schools where everyday likelihood of physical contact with pupils is increasing.



“

*“nasen’s initiatives, backed by their passionate and dedicated team, consistently champion the importance of SEND inclusion. We are honoured to support their work and contribute to their mission”*

**Louise Linehan**

*AXCIS Education Recruitment, the leading supplier of special educational needs and disabilities (SEND)*

**The Advisory Group** of stakeholders brings together specialist organisations, school leaders, SENCOs, FE specialists, and local authority representatives. Meeting termly, the group provide insights, contribute to good governance principles, enable respectful challenge and support to the delivery implementation of the Universal SEND Services programme. An important feature of the Advisory Group is the independent chair, bringing their perspective as parent of a young person with SEND and lived experience of the education system, alongside their professional role and research experience. An example of the commitment to co-production, embedding authentic perspectives and sector expertise into programme design and improvement. This has contributed to quality assurance and helped refine CPD content to ensure it remains responsive to workforce needs.

As part of **our strategic intent to secure corporate, business and sector partnerships**, we secured support this year from **Concero Education Group, TTS, and Axcis Education Recruitment**. In addition, our nasen Awards benefitted from the sponsorship of the **BeReady Group**. The clear values alignment with these partners presents an opportunity for nasen to extend our reach and impact.

“

*“Whether it’s sharing insights at joint events, co-hosting accessibility webinars, or engaging with nasen’s passionate community, we’ve gained valuable opportunities to amplify our message and connect with schools looking to make a real difference.”*

**Nadiah Sweilem**

*Marketing Manager at Concero Education Group UK*



# Our Voice

## Our Voice

nasen celebrated its biggest **nasen Live** to date, selling out the event and attracting over **500** delegates. The **nasen Awards** were also a resounding success – with a **22% increase** in entries this year. These flagship events provide opportunities to showcase practice, celebrate the achievements and impact in the sector. Such events are an important route to further expand nasen’s reach and influence, through our delegates and corporate sponsors.

CEO Annamarie Hassall was appointed to a new role as advisor to DfE. She joined the **Inclusion Expert Advisory Group**, working directly with Ministers, sector experts and senior civil servants to reshape policy, bringing perspectives directly from practice. The CEO joined sector collaborations such as **Rethinking Curriculum**, a think tank with a view across mainstream education, and the **Ethical Leadership Alliance**. Also contributed to the future of assessment through an advisory board position on Equality, Diversity and Inclusion for **OCR**, the assessment body. Such roles enable nasen to advance its interests in promoting an inclusive approach, one that works for all learners, including those with learning differences, additional needs and SEND. nasen is becoming increasingly prominent in using its voice to represent and champion initiatives within the sector. **Schools Week, Sky News, msn news, The Times Educational Supplement (TES), The Guardian, The Times and The Independent** are among those who have come to nasen as an authoritative commenter. Issues nasen has commented on are wide ranging – from early years through to post-16 provision. Above all, nasen takes a responsible position, providing insights into a system that lacks equity for all learners, while balancing that with respectful dissemination of strategies and solutions that are making a difference for children and young people.

Talking about research, sharing research insights and bridging what can be a gap between practice and research has been an important area for the sector. The **nasen Research Journals, British Journal of Special Educational Needs (BJSE), JORSEN and Support for Learning (SfL)**, are becoming increasingly open access, and there were over **733,960** views, from the UK and internationally, across the nasen three journals published by **Wiley**.

Our first **online research conference**, led by the Support for Learning editors, provided an opportunity for researchers from UK and Internationally to reach the nasen membership community.

We added 4 more book titles to the **nasen Spotlight series**, published with **Routledge**, covering a range of SEND topics and practical guidance, with 5 more titles in the pipeline. The Spotlight series provides an opportunity for practitioners and leaders to be part of the often-elite world of publishing. Our authors include those with publishing experience while also providing a gateway route for first time authors and editorial collaborations.

Our role as a member of the core group for the **SEN Policy Research Forum (SENPRF)**, a well-respected collaboration drawn from academic researchers, has enabled nasen to contribute to in-person seminars and policy briefings for the education sector on topics such as curriculum reform and inclusion. During this year, nasen joined the advisory board for the **Centre for Inclusion at University College London (UCL)**, bringing strategic contributions to the important research applications, delivery of training and planning for an International research conference on inclusive practice.

# 22%

## INCREASE IN ENTRIES THIS YEAR

# Our People

## Membership

This year we were thrilled to increase nasen's membership by an amazing **29%**, continuing the strong trend of year-on-year growth. Since 2022, membership has almost tripled, giving nasen unrivalled reach into the SEND community. Our **160,000+ members** are equipping themselves with nasen resources such as Twilight Talks, interactive webinars and CPD units to keep abreast of the latest thinking and continue to upskill their practice.

Through the **"1000 Voices" survey** for members, nasen garnered opinions of SENCOs across the UK, providing invaluable insights into how the role of the SENCO has expanded for many. Members also reported pressures on their time and the administrative burden they carry. nasen is committed to drawing on our members' feedback to improve design and delivery of CPD and other member products.

**99.7%**

Early Years satisfaction survey – **99.7% agreed** that nasen Early Years has made a positive difference to their practice.

**562**

**562 participants** across 55 groups took part in Professional Development Groups.

**1,200**

Over **1,200 responses** to 1000 Voices survey.

## Young Person Advisory Group (YPAG)

The **Young Person Advisory Group (YPAG)** ensures the lived experiences of young people with SEND remain central to the training we develop for the sector. Their voices and experience help shape programme content and highlight the real-world impact of inclusive practice. YPAG members contributed to national events—including the Preparation for Adulthood conference—through filmed reflections and live input.

## Trustee Board Development

Throughout the year the Board has worked closely with the CEO to shape **the next 5-year strategy**, distilling this into 7 priority areas. A series of extraordinary sessions engaged Board, Committee and Constitutional members before passing over to a series of seminars open to the nasen team. Each seminar considered one of the priority areas, taking the big picture vision to a series of implementable actions. We tested out a new induction programme for trustees and **welcomed one new trustee** who brings the voice of Teaching Assistants to our board's diversity of experience, joining the Strategy and People Committee.

The board also conducted an **internal audit of board effectiveness**, with trustees providing their input on performance and reflecting on areas for improvement and development.

Finally, the end of the year saw the beginning of the handover between former Chair Elaine Simpson and incoming Chair Phillipa Sherlock-Lewis. The two worked together for a seamless handover, ensuring nasen governance remained steady.

# Our People

## Team nasen

Our core team comprises 35 staff across our head office in Tamworth, Staffordshire and a coworking space in central London.

Our Whole School SEND (WSS) regional team is drawn from schools and settings with employees seconded to regional teams by their employing school, local authority or multi academy trust. This blended model enables a delivery model that is by the sector, for the sector. It is recognised that practitioners continue to be influential system leaders when in their regular role. Towards the end of the 2024–25 year, the regional team worked with us on alignment of the Whole School SEND regions to the regional structure of the Department for Education in England.

Our staff join whole organisation away days and have their professional training and development needs considered through regular one-to-one meetings with their line manager and annual reviews. Away day topics included business priorities and planning, the Strategy 2025–2030, and strengthening relationships – an externally facilitated event, led by an international mediator.

A key theme in 2024–25 has been succession planning, through bespoke line management training to further our approach to distributed leadership. Our executive leadership structure of three roles, CEO, Strategic Director of Education and Director of Finance and Operations, dovetails into a wider structure of seven roles in the Senior Leadership Team (SLT). A further two staff have line management responsibilities. Bespoke line management training considered organisational culture, leadership styles and management of conduct and performance.

A review of roles and responsibilities led to the inclusion of three further roles at SLT level:

- Head of Data and Insights with Data Protection – existing role, revised responsibilities
- Head of Development and Fundraising – new role
- Executive Office and Board Coordinator – existing role, revised responsibilities

Our trainee Management Accountant successfully completed their professional accountancy training, supported through our Professional Qualification Study Support policy.

**Staff turnover:** One Programme Management role was deleted through redundancy due to a change in business priorities and funding. One further employee resigned due to an external promotion.

# INVESTING IN OUR PEOPLE IS A PRIORITY



# Governance, Structure and Management

## Governance, Structure and Management

The Trustees are pleased to present their annual directors' report, together with the financial statements of the charity for the period ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

### Legal Status and Objects

The Association is a charitable company limited by guarantee and is governed by the terms set out in its Memorandum and Articles of Association.

The objects of the Charity are to promote the education, training, advancement, development and care of all infants, children, young persons and others of whatever age with learning differences by, but not limited to, providing relevant information, training and resources to education professionals who work with such people.

### Public Benefit Statement

In accordance with S17(5) of the Charities Act 2011, Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning future activities. In particular, Trustees considered how our planned activities would contribute to the aims and objectives we have set.

In setting our objectives and planning our activities we have also considered the Charity Commission's supplementary public benefit guidance on advancing education and fee charging. The charity relies on income from fees and charges to cover its operating costs. The income generated in this way enables nasen to serve the public benefit we provide. In setting the level of fees, charges and concessions, the Trustees consider the accessibility of our goods and services to those on low incomes.

### The Board of Trustees

Trustees are appointed for a term of three years from the date of their appointment and are eligible for re-appointment for one further term of three years. In exceptional circumstances and with Board approval a Trustee may serve a further year.

New Trustees are appointed by the existing Board of Trustees with support from Constitutional Members. There is a structured selection process which ensures a spread of expertise. All incoming Trustees are provided with an induction pack outlining their role and responsibilities including details of the charity's internal policies and regulations. The charity prioritises the training needs of Trustees with a particular focus on the good governance of the Association.

Trustees give their time voluntarily and receive no benefits from the charity other than expenses directly incurred.

The Board of Trustees administers the charity and holds quarterly Committee and Full Board meetings to monitor progress and enable strategic decisions to be made.

Operational management is delegated by the Trustees to the Chief Executive who is accountable to the Board of Trustees for their stewardship of nasen. The Chief Executive and the Executive Leadership Team attend Board and Committee meetings.

Most activities are undertaken through or coordinated by nasen's office at nasen House in Tamworth. In addition, nasen has an office in London to support its work with Government.

# Governance, Structure and Management

## Board Committees

The committees operating in the period were as follows:

### Finance, Risk and Audit Committee

This committee is responsible for all aspects of nasen's financial strategy and performance, ensuring that its resources are being properly and appropriately applied to its objectives. It oversees nasen's investments and ensures that these are managed so that they underpin the strategic objectives of nasen. The committee has responsibility for safeguarding nasen's assets and ensuring sufficient reserves are retained and available to fund our work. The committee has oversight of the performance of the contracts and grants undertaken by nasen including the associated inherent risks and the financial outcome.

### Strategy and People Committee

This committee is primarily responsible for overseeing the development and implementation of a strategy to drive the nasen mission and vision. This includes oversight of the quality of delivery, such as contracts and grants, along with other resources that represent nasen such as the Journals, Connect magazine and publications. The committee is responsible for all aspects of nasen's People and Human Resource (HR) related planning. Its remit also includes all statutory and organisational policies, nasen's employment responsibilities and related HR matters as well as the oversight of equality, diversity and inclusion along with mental health and wellbeing.

### Remuneration Committee

This committee is primarily responsible for overseeing the remuneration policy of the organisation including approving recommendations of the Executive Leadership Team for the annual review of staff salaries, approving recommendations of the Chief Executive Officer for the Executive Leadership Team and working with the Chair of Trustees to review the remuneration of the Chief Executive Officer.

## Pay Policy for Senior Staff

The pay of the senior staff is reviewed annually. Pay uplift decisions for roles at the executive level do not automatically follow those made for staff salaries across nasen, therefore not an automatic presumption to uplift. In view of the nature of the charity, the directors benchmark against pay levels in other organisations of similar size. The remuneration benchmark is the mid-point of the range paid for similar roles. If recruitment has proven difficult, a market addition may also be paid with a maximum of pay no greater than the highest benchmarked salary for a comparable role.

## Volunteers

Volunteers continue to play a key role in how we deliver our strategic aims and objectives. The Trustees seek advice from our advisory groups and collaborations, made up of volunteers drawn from nasen's membership, young people and stakeholders from the sector, who offer advice and support across all areas of our activities. Our Strategy and People Committee also has one voluntary committee member giving their time and expertise, gaining valuable governance experience on the road to becoming a trustee of the future.

## Constitutional Members

The Constitutional Members are volunteers from the sector. Their role is to monitor the governance arrangements of the organisation and ensure the Trustees are acting in the best interests of the charity in line with nasen's charitable Objects. Additional responsibilities include recommending the appointment and removal of Trustees and Constitutional Members, agreeing any proposed changes to nasen's Articles of Association, approval of the appointment of nasen's external auditors, ratifying any transactions between nasen and individual Trustees, monitoring any Trustee conflicts of interest and controlling any remaining assets if the charity is wound up.

# Governance, Structure and Management

## Principal risks and uncertainties

The Board of Trustees maintain a register of the major risks to which nasen is exposed. Such risks include failure to keep in touch with the needs of our members or the wider sector, a change and/or reduction in government funding for SEND and loss of organisational and/ or sector knowledge through the departure of key individuals from nasen.

Controls, systems and financial insurances against such risks are established to mitigate any risks to acceptable levels as far as nasen is able, within its own practical and financial constraints. The Finance, Risk and Audit Committee monitors and reviews these arrangements and reports to the Board of Trustees on their effectiveness.



## Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and financial statements in accordance with applicable law and regulations.

Company law and the law applicable to registered charities in England and Wales require Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe methods and principles in the Charities Statements of Recommended Practice SORP 2019.
- Make judgements and estimates which 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# Financial Review of 2024-25

## Financial Review of 2024-25

**Summary:** During the year nasen has performed to a reasonable financial level against the backdrop of rising costs and a challenging funding environment. Whilst there was a net expenditure of £64k for the year (2023-24 £169k net expenditure) the deficit reduced significantly year on year and cash flow remained strong.

The deficit for the year was driven by a fall of £0.2m in programme and consultancy income; whilst new projects were won nasen saw an overall reduction in work available through tenders and other competitive, open channels, due to the ongoing difficult economic position and outlook. The nasen operational budget was built on assumptions of growth, rather than addressing a sizeable gap in our anticipated income. The lack of open opportunities led to a mid-year reforecast and action to strengthen our business development capabilities. Although nasen is a national charity with respected activities and compelling cases for support, the level of giving, through public donations and community fundraising is negligible. From this low baseline, nasen has put in place an infrastructure to build our position as a fundable charity. Actions include developing a nasen Support Us website, simplifying donations and introducing public fundraising initiatives.

Free reserves were reduced to £0.45m (2023-24: £0.51m) but remain within the range of expected reserves approved by Trustees.

### Outlook

The economic climate has continued to impact nasen through rising costs and the availability of funding. We continue to focus on developing new income streams and membership propositions, as well as working with new prospective partners to expand our capacity to further our charitable aims and increase the contribution from trading activities aligned with our charitable objectives.

The Department for Education (DfE) exercised its first option to extend the Universal SEND Services contract delivered by nasen for a further one year for 2025-26 which is testament to effective delivery of this important Professional Development contract for those working in schools and colleges.

There remains a further option for the DfE to extend this contract for one further 1-year period.

In our planning for 2025-26 and beyond, we have begun a programme of development that builds on our reputation, our impact and success with traded products for targeted audiences. This places income generation in the control of nasen rather than being reliant on scanning the horizon for opportunities that are designed by others. Our efforts in 2025-26 will be rewarded with a return on our investment, along with increasing our income in future years to come. This will strengthen the charity through a sustainable, more predictable funding stream.

While public giving is not anticipated to be a sizeable income stream, it is important that nasen acts in accordance with charitable objectives, taking steps to help ourselves and maximising opportunities to raise income for our mission and purpose. With the infrastructure for public giving now in place, we have secured a charity place for nasen at The TCS London Marathon 2026, and have plans for four nasen-led public giving initiatives, bringing marketing and publicity exposure aligned with our policy work.

We continue to review opportunities for nasen to further its mission and will actively partner with trusts and foundations as well as new commissioners to provide invaluable resources to all our members with the aim of achieving real and sustainable change which results in a consistently equitable experience for all learners.

In our financial plans for the next year, we anticipate achieving a break-even position from our combined activities.

# Financial Review of 2024-25

## Charitable Activities

### Training and consultancy activities

Training and consultancy are the core of nasen's charitable activities resulting in a contribution to reserves of £0.2m (2023-24: £0.1m), allowing us to continue to serve our growing membership.

The largest proportion of this income, £3.4m, continued to come from contracts and grants with the DfE and Education Endowment Foundation (2023-24: £3.5m). In this financial year we delivered the third year of the 3-year Universal SEND Services programme with the DfE. The programme aims to improve the quality of teaching to children and young people with SEND, particularly in mainstream schools and FE settings and to ensure needs are identified and met earlier and more effectively, and that preparation for adulthood is delivered from the earliest stages, to support effective transitions, including into employment.

Included in unrestricted incoming resources from charitable activities is £3.3m of income relating to contracts. Whilst this income is unrestricted, in order to satisfy the performance obligations of the contracts, the charity must commit direct expenditure to delivery. Unrestricted incoming resources from charitable activities which is not derived from contracts was £0.9m.

Other training and consultancy income decreased by £0.1m to £0.5m - a reduction of 14%. Whilst nasen secured new training and consultancy projects, continued difficulties in the funding landscape and inflationary pressures have led to securing fewer opportunities than the prior year.

£'000	2024-25	2023-24	YoY
Government-funded programmes	3,335	3,470	-3%
Other training and consultancy	467	546	-14%
<b>Total income from training and consultancy</b>	<b>3,822</b>	<b>4,016</b>	<b>-5%</b>

## Other activities

Income from other trading activities of £0.4m remained stable year on year. This largely relates to publications and journals (£0.2m) and exhibitions and events (£0.2m).

## Donations

During the year nasen was supported by Common Impact, a non-profit organisation that matches corporate social responsibility teams with charities in the USA and UK. A team from S&P Global were matched with nasen to work on a major project assessing nasen's marketing strategy and all associated operational activities.

S&P Global delivered this programme of work free of charge over a three-month period and nasen is extremely grateful for the insight and support received.

The value of the work totalled £78k and has been recorded within donations with an associated cost within direct charitable costs.

## Net movement in funds

In the year 2024-25 we recorded a net deficit of £0.1m, resulting in funds carried forward of £0.5m.

## Reserves policy for the Charity

During approval of the annual budget for the 2024-25 financial year, an expected range of reserves is approved by Trustees in line with nasen's reserves policy. The level of reserves is continually reviewed throughout the financial year by the Finance, Risk and Audit Committee. Reserves are actively reviewed including forecast positions reflecting the financial environment and the policy is adapted as necessary alongside any necessary changes to financial strategy to ensure future sustainability. Variations outside the agreed range are considered and escalated to the full Board of Trustees as necessary.

# Financial Review of 2024-25

## Investment

The Board of Trustees have the power to invest in such assets as they see fit. It is the policy of the Board of Trustees that any surplus of liquid funds are invested in instant access and short-term bank deposit accounts.

## Going Concern

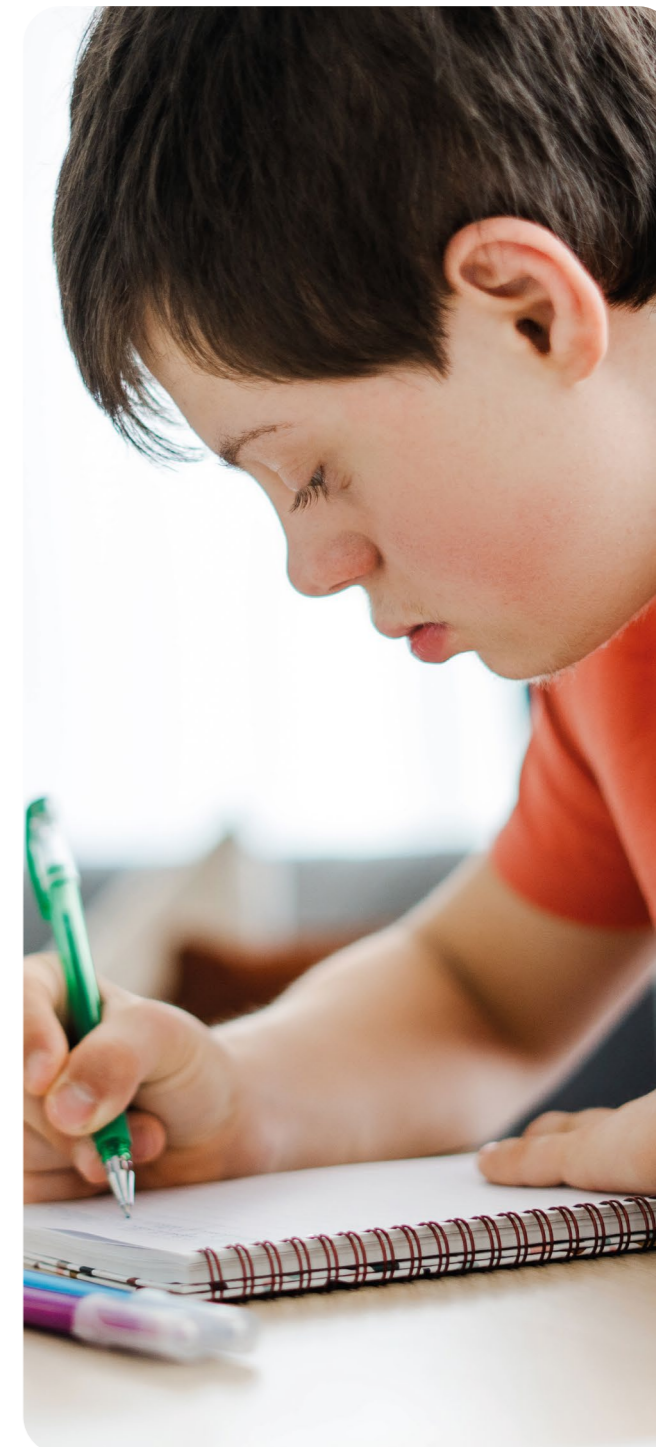
After making appropriate enquiries and in consideration of the reserves policy, the Board of Trustees has a reasonable expectation that nasen has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in 'Note 1. Accounting Policies'.

## Statement as to Disclosure of Information to Auditors

In so far as the Trustees are aware at the time of approving our Trustees' annual report there is no relevant information, being needed by the auditor in connection with preparing their report, of which the auditor is unaware, and the Trustees, having made enquiries of fellow Trustees and the auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on 2nd October 2025, and signed on its behalf by:

**Phillipa Sherlock-Lewis**  
Chair of Trustees



# Independent Auditors' Report

to the members of the National Association for Special Educational Needs (nasen) for the year ended 31 March 2025

We have audited the financial statements of The National Association for Special Educational Needs (nasen) (the charitable company) for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP (FRS 102) 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities SORP (FRS 102) 2019.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statement is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated.

# Independent Auditors' Report

to the members of the National Association for Special Educational Needs (nasen) for the year ended 31 March 2025

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 27 the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

# Independent Auditors' Report

to the members of the National Association for Special Educational Needs (nasen) for the year ended 31 March 2025

Based on our understanding of the charitable company and the sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to inflated revenue and the charitable company's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission review of correspondence with legal advisors and enquiries of management so far as they related to the financial statements, and testing of journals and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# Independent Auditors' Report

to the members of the National Association for Special Educational Needs (nasen) for the year ended 31 March 2025

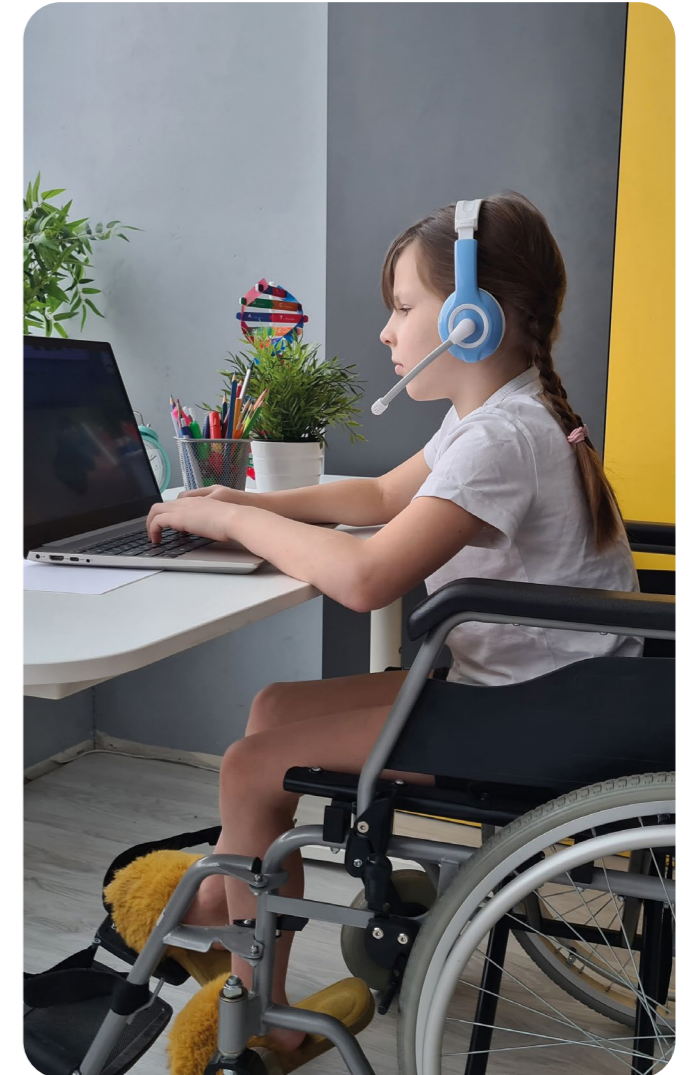
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Malcolm Winston**  
Senior Statutory Auditor  
UHY Hacker Young (Birmingham) LLP  
Statutory Auditor  
9-11 Vittoria Street  
Birmingham  
B1 3ND

2nd October 2025



# Statement of Financial Activities

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds 2025 £'000	Total Funds 2024 £'000
<b>Incoming resources</b>					
Incoming resources from generated funds					
Income from donations	2	82	-	82	6
Investment income	3	18	-	18	26
Incoming resources from charitable activities					
	4	4,154	91	4,245	4,370
<b>Total incoming resources</b>		<b>4,254</b>	<b>91</b>	<b>4,345</b>	<b>4,402</b>
<b>Resources expended</b>					
Charitable activities					
	5	4,318	91	4,409	4,571
<b>Total resources expended</b>		<b>4,318</b>	<b>91</b>	<b>4,409</b>	<b>4,571</b>
<b>Net expenditure and net movement in funds for the year</b>					
		(64)	-	(64)	(169)
Total funds brought forward	21	561	-	561	730
<b>Total funds carried forward</b>	21	<b>497</b>	<b>-</b>	<b>497</b>	<b>561</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on [pages 40-53](#) form part of these financial statements.

# Statement of Financial Activities

# Balance Sheet

**AS AT 31 MARCH 2025**

	Note	2025		2024	
		£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Tangible assets	10		193		201
Intangible assets	11		23		36
			216		237
<b>Current assets</b>					
Debtors	12	810		1,004	
Cash at bank	13	658		437	
		1,468		1,441	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	15	(1,187)		(1,116)	
<b>Net current assets</b>			281		325
<b>Total assets less current liabilities</b>			497		562
Creditors: amounts falling due after more than one year	16	-		(1)	
<b>Net Assets</b>			497		561
<b>The funds of the charity</b>					
Unrestricted income funds	21		497		561
Restricted income funds	22		-		-
			497		561

The Trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on [pages 40-53](#) form part of these financial statements.

Approved by the Board of Trustees on 2nd October 2025 and signed on its behalf by

**Phillipa Sherlock-Lewis**  
Chair of Trustees

# Statement of Cash Flows

**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025	2024
		£'000	£'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash provided by/(used in) operating activities	24	233	(398)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		£'000	£'000
Interest receivable		18	26
Purchases of tangible fixed assets		(21)	(18)
Purchase of intangible assets		(8)	-
Net cash (used in)/provided by investing activities		(11)	8
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		£'000	£'000
Interest payable		-	-
Repayment of finance lease obligations		(1)	(1)
Net cash used in financing activities		(1)	(1)
<b>Net increase/(decrease) in cash and cash equivalents</b>		£'000	£'000
Cash and cash equivalents at the beginning of the year		437	828
Cash and cash equivalents at the end of the year		658	437

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 1. ACCOUNTING POLICIES

### Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SORP (FRS 102) 2019 and the Companies Act 2006.

### Going Concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of approval of the financial statements.

### Financial Year

The financial year is the twelve month period starting from 1 April 2024.

### Incoming resources

Incoming resources have been included in the financial statements on the following bases:

- **Membership and paid services subscriptions ("Subscriptions")** - subscriptions paid to nasen are payable for one year in advance commencing on the date the subscription is purchased. One twelfth of subscription income is recognised each month over the course of a 12 month period. The proportion of subscriptions relating to periods after 31 March 2025 has been deferred and will be included in income in the year ended 31 March 2026.
- **Publications** - income from sales of publications is included in the financial statements when the publication is despatched. Income from grant-funded publications is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Royalty income is recognised in the financial year in which publications are sold by nasen's publishing partners.
- **Journals** - subscriptions/royalties for journals are payable in advance for varying periods throughout the year. One twelfth of subscription income is recognised each month over the course of a 12 month period. The proportion of the subscriptions/royalty relating to journals produced after 31 March 2025 has been deferred and will be included in income in the year ended 31 March 2026.
- **Training** - income from grant-funded training is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Income from non-grant-funded training is included in the financial statements on the date the training takes place.
- **Advertising and sponsorship income** - income is recognised in the month(s) when the advertisements are published and for sponsorship when the event(s) or activity to which the sponsorship relates happens. At 31 March 2025 any advertising or sponsorship paid for activities that happen after the year end is held in deferred income and will be recognised in the following financial period.
- **Exhibitions and events** - income from exhibitions and other events is included in the financial statements on the date of the event. Where income is received for an event taking place after 31 March 2025 this has been deferred and will be included in income on the date of the event.
- **Consultancy** - income from consultancy projects is included in the financial statements when the company obtains the right to consideration. Amounts received in the 12 month period ended 31 March 2025 in advance of the consideration being earned have been deferred and will be included in income in the year ended 31 March 2026.
- **Online Resources** - income from grant-funded online resources is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Amounts received from online advertising are recognised as income over the period of the advertising agreement. Amounts relating to the 12 month period ended 31 March 2025 have been deferred and will be included in income in the year ended 31 March 2026.
- **Other income** - all other income is included in the financial statements when the amount and entitlement to the income can be measured with reasonable certainty.

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## Resources expended

Resources expended have been included in the financial statements when an obligation to transfer value to a third party has been entered into. Unless there is an earlier legal obligation, donations and grants are included on the date of payment.

Resources expended have been allocated in the Statement of Financial Activities as follows:

- Costs of generating voluntary income - all expenditure directly and indirectly associated with administering voluntary income.
- Charitable activities - all expenditure directly and indirectly associated with meeting the objectives of the charitable company.
- Support costs include all head office and committee expenses. Staff and related costs have been allocated to activity cost categories based on estimated time expended in each area. Other support costs have been allocated to activity cost categories based on a proportion of income.

## Tangible fixed assets

Individual tangible fixed assets costing more than £500 are capitalised at historical cost.

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter:

- Freehold property 1%
- Office equipment 20%
- Computer equipment 33%

## Intangible assets

Intangible assets are initially recognised at cost and then subsequently at cost less impairment and accumulated amortisation where:

1. it is probable that the expected future economic benefits will flow to the entity; and
2. the cost or value of the asset can be measured reliably.

Intangible assets are amortised on a systematic basis over their useful lives.

The company recognised the development of its Content Management System ("CMS") and Customer Relationship System (CRM) as an intangible asset in the 31 March 2021 financial statements as it met the recognition criteria and the amortisation period for this asset was set at 5 years.

In the financial year 31 March 2025, the company commenced a project to replace its Content Management System ("CMS") and launch a Learning Management System ("LMS"). As the project met the recognition criteria for an intangible asset, the cost was capitalised and, on completion of the project, the intangible asset will be amortised over a 5 year period.

## Restricted funds

Restricted funds relate to grants received which can only be applied for a specific purpose.

## Designated funds

Designated funds are amounts which have been set aside out of unrestricted funds to be utilised for specific purposes. The purpose of the designations is to identify that portion of unrestricted funds that has been non-contractually committed. Where funds are designated but, due to a change in circumstances, are never utilised for the designated purpose, they are transferred back to the general fund.

## Leasing commitments

Assets obtained under finance leases are capitalised in the balance sheet and depreciated over the lease term. The interest element of these obligations is charged as expenditure over the relevant period. Rentals paid under operating leases are charged as expenditure as incurred.

## Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are included in resources expended.

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 2. INCOME FROM DONATIONS

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Donations	82	-	82	6

During the year nasen were supported by S&P Global in a major review of the marketing strategy of nasen and all associated activities. This service was provided free of charge by S&P Global and has been valued at £78k based on the price our partner would have charged for this service. Income of £78k has been included in donations with a matching cost of £78k included within direct charitable expenditure – other.

nasen also received pro bono legal advice from Brown Jacobson with a value of £300 and pro bono advice from a relative of the Interim Director of Finance and Operations with a value of £600. Both services have been recorded as donations with a matching amount recorded within direct charitable expenditure – other.

## 3. INVESTMENT INCOME

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Bank interest	18	-	18	26

## 4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Membership	3	-	3	3
Publications and journals	182	-	182	150
Training	1,739	-	1,739	1,760
Exhibitions and events	160	-	160	121
Consultancy	1,992	91	2,083	2,256
Online advertising activity	41	-	41	28
Other	37	-	37	52
	4,154	91	4,245	4,370

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 5. CHARITABLE EXPENDITURE

	Direct Charitable Expenditure £'000	Support Costs £'000	Total 2025 £'000	Total 2024 £'000
<b>Unrestricted funds</b>				
Membership	-	184	184	176
Publications and journals	46	114	160	172
Training	1,236	307	1,543	1,705
Exhibitions and events	119	130	249	246
Consultancy	1,539	470	2,009	2,040
Online advertising activity	11	40	51	50
Other	79	43	122	48
Total unrestricted funds	3,030	1,288	4,318	4,437
<b>Restricted funds</b>				
Training	-	-	-	-
Consultancy	48	43	91	134
Total restricted funds	48	43	91	134
Total charitable expenditure	3,078	1,331	4,409	4,571

## 6. ALLOCATION OF SUPPORT COSTS

	Membership £'000	Publications and Journals £'000	Training £'000	Exhibitions and Events £'000	Consultancy - restricted funds £'000	Consultancy £'000	Other £'000	Allocated to charitable expenditure £'000
Governance Costs	-	-	5	-	-	6	-	11
Staff and Related Costs	184	99	161	117	43	302	77	983
Establishment Costs	-	-	-	-	-	-	-	-
Exhibitions and Marketing Costs	-	1	11	1	-	13	-	26
Information Technology Costs	-	8	73	7	-	82	4	174
Membership Admin	-	1	8	1	-	10	-	20
Legal, Professional and Consultancy	-	1	14	1	-	17	-	33
Office and General Costs	-	4	35	3	-	40	2	84
Total 2025	184	114	307	130	43	470	83	1,331
Total 2024	176	110	341	126	34	515	88	1,390

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 7. INCOMING RESOURCES – DEFERRED INCOME

Incoming resources where there is an element of deferred income are as follows:

	Membership £'000	Publications and Journals £'000	Training £'000	Exhibitions and Events £'000
Deferred income at 1 April 2024 and released to incoming resources	2	62	168	93
Income received in year	3	194	1,649	158
Deferred income at 31 March 2025	(2)	(74)	(78)	(91)
Income recognised in year	<b>3</b>	<b>182</b>	<b>1,739</b>	<b>160</b>

	Consultancy £'000	Online Advertising Activity £'000	Other Income £'000	Total 2025 £'000
Deferred income at 1 April 2024 and released to incoming resources	7	7	6	345
Income received in year	2,104	57	33	4,198
Deferred income at 31 March 2025	(28)	(23)	(2)	(298)
Income recognised in year	<b>2,083</b>	<b>41</b>	<b>37</b>	<b>4,245</b>

The reasons for deferring income are shown in note 1 to these financial statements.

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 8. STAFF

### a. Staff Numbers

The average number employees during the year was as follows:

	2025 No	2024 No
Operational delivery	15	16
Support	20	19
	<b>35</b>	<b>35</b>

### b. Staff Costs

The aggregate payroll costs of staff were as follows:

	£'000	£'000
Wages and salaries	1,431	1,364
Social security costs	158	150
Pension costs	112	101
Other employee benefits	6	8
	<b>1,707</b>	<b>1,623</b>

### c. Higher Paid Staff

Information regarding employees receiving emoluments exceeding £60,000 during the year ended 31 March 2025.

	2025 No	2024 No
Number of employees receiving emoluments between £60,001 and £70,000	3	-
Number of employees receiving emoluments between £80,001 and £100,000	2	1
Number of employees receiving emoluments between £100,001 and £110,000	1	-

There were no defined benefit retirement pension contributions paid during the year to 31 March 2025 (31 March 2024: £Nil).

No Trustee received any emoluments from the charitable company during the year to 31 March 2025 (31 March 2024: £Nil).

£1,239 of expenses were reimbursed to or incurred on behalf of trustees during the year (31 March 2024: £2,649).

### d. Key Management Personnel

The key management personnel of the charitable company comprise the trustees and the executive leadership team as listed on [page 8](#). The executive leadership team consisted of 4 employees as at 31 March 2025 (31 March 2024: 3) The additional post - an interim (maternity cover) Director of Finance and Operations.

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charitable company for year ended 31 March 2025 was £324,477 (31 March 2024: £290,271).

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 9. MOVEMENT IN TOTAL FUNDS FOR THE YEAR

	2025	2024
	£'000	£'000
Movement in total funds for the year is stated after charging:		
Depreciation of tangible fixed assets - owned	29	31
Depreciation of tangible fixed assets - finance leases	-	-
Amortization on intangibles	21	21
Auditors' remuneration - audit work	14	13

## 10. TANGIBLE FIXED ASSETS

	Freehold Property £'000	Office Equipment £'000	Computer Equipment £'000	Total £'000
<b>Costs</b>				
At 1 April 2024	221	82	96	399
Additions	-	10	11	21
Disposals	-	-	(12)	(12)
At 31 March 2025	221	92	95	408
<b>Depreciation</b>				
At 1 April 2024	62	59	77	198
Charge for the year	2	14	13	29
Eliminated on disposal	-	-	(12)	(12)
At 31 March 2025	64	73	78	215
<b>Net book value</b>				
At 31 March 2025	157	19	17	193
At 31 March 2024	159	23	19	201

Included within the net book value is £894 (31 March 2024: £1,291) relating to assets held under finance leases.

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 11. INTANGIBLE ASSETS

	Total £'000
<b>Cost</b>	
At 1 April 2024	227
Additions	8
At 31 March 2025	235
<b>Depreciation</b>	
At 1 April 2024	191
Charge for the year	21
At 31 March 2025	212
<b>Net book value</b>	
At 31 March 2025	23
At 31 March 2024	36

Intangible assets at the start of the year are made up of computer software and relate to a CRM (Salesforce) and website (Drupal) which went live in January 2021. During the current year a new project to update the website and develop a learning management system commenced and £8k of costs have been capitalised in the year.

## 12. DEBTORS

	2025 £'000	2024 £'000
Trade debtors	173	261
Prepayments and accrued income	625	731
Other debtors	12	12
	810	1,004

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 13. CASH AT BANK

	2025	2024
	£'000	£'000
Current accounts	572	351
Instant access deposit accounts	86	86
	658	437

Fixed term deposits of less than one year are treated as liquid resources and included within cash at bank.

## 14. ANALYSIS OF CHANGES IN NET FUNDS

	1 April 2024	Cashflow	31 March 2025
	£'000	£'000	£'000
Cash in hand and at bank	437	221	658
Finance lease obligations	1	-	1
Total	438	221	659

## 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£'000	£'000
Trade creditors	225	58
Accruals	433	512
Deferred income	297	345
Finance leases (note 18)	1	-
Other creditors	1	2
Taxation and social security	230	199
	1,187	1,116

## 16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£'000	£'000
Finance leases (note 18)	-	1

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 17. TAXATION

No taxation is payable for the current or previous financial year as all surpluses arise from activities furthering the charitable objects of the charitable company and are utilised for charitable purposes, therefore leading to exemption from taxation.

## 18. OBLIGATIONS UNDER FINANCE LEASING ARRANGEMENTS

	2025	2024
	£'000	£'000
Gross lease obligations repayable:		
Within one year	1	1
Greater than one year and less than five years	-	1
	1	2
Less finance charges	-	-
Net lease obligations repayable	1	2

## 19. CONSTITUTION

The charitable company is limited by guarantee and does not have a share capital.

## 20. RESTRICTED INCOME FUNDS

	Balance at 1 April 2024	Incoming Resources	Outgoing Resources	Balance at 31 March 2025
	£'000	£'000	£'000	£'000
DfE funded project	-	79	79	-
EEF funded project	-	10	10	-
Other funded project	-	2	2	-
	-	91	91	-

The DfE funded project relates to a grant received with the objective of developing and providing an early years training package that can be used in all mainstream schools to give an overview of all aspects of SEND.

The EEF funded project relates to a grant received with the objective of delivering a structured, peer-to-peer evaluation of SEND provision.

The other funded project relates to a grant received from Thomas Pocklington Trust with the objective of improving outcomes for learners with visual impairment at post-16 through development and delivery of training webinars.

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 21. UNRESTRICTED INCOME FUNDS

Unrestricted income funds	£'000
Balance at 1 April 2024	561
Net deficit for the year	(64)
Balance at 31 March 2025	497

## 22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £'000	Restricted Funds £'000	Total Funds £'000
Fund balances at 31 March 2025 are represented by:			
Tangible and Intangible fixed assets	216	-	216
Current assets	1,468	-	1,468
Current liabilities	(1,187)	-	(1,187)
	497	-	497

### Comparative information in respect of the preceding period is as follows:

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds £'000
Fund balances at 31 March 2024 are represented by:				
Tangible and Intangible fixed assets	237	-	-	237
Current assets	1,441	-	-	1,441
Current liabilities	(1,116)	-	-	(1,116)
Non-current liabilities	(1)	-	-	(1)
	561	-	-	561

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 23. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Total 2025 £'000	Total 2024 £'000
Net expenditure	(64)	(169)
Investment income	(18)	(26)
Interest payable and similar charges	1	1
Depreciation	29	31
Amortisation	21	21
Decrease in trade debtors	88	87
Decrease/(increase) in prepayments and accrued income	106	(3)
Increase in trade creditors	167	6
(Decrease) in accruals	(79)	(292)
(Decrease)/ increase in deferred income	(48)	1
(Decrease)/increase in other creditors	(1)	2
Increase/ (increase) in taxation and social security	31	(57)
<b>Net cash provided/(used in) by operating activities</b>	<b>233</b>	<b>398</b>

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 24. CAPITAL AND OTHER COMMITMENTS

	2025	2024
	£'000	£'000
Contracts for future capital expenditure not provided in the financial statements		
Tangible fixed assets	-	6
	2025	2024
	£'000	£'000
Trustee approved future expenditure not provided in the financial statements		
Intangible assets	41	-

The company had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2025	2024
	£'000	£'000
<b>Payment due</b>		
Not later than one year	5	31
Later than one year and not later than five years	2	3
Later than five years	3	5
	10	39

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

## 25. RELATED PARTY TRANSACTIONS

The following related party transactions took place in the period of account:

Purchases of nasen services

Related Party	Relationship	Number of Transactions	Total £	Outstanding at 31 March 2025
Shaw Education Trust	Declared key management interest	1	150	-
Prince Albert Community Trust	Declared Trustee interest	1	83	-

nasen purchases of services

Related Party	Relationship	Number of Transactions	Total £	Outstanding at 31 March 2025
Blackfriars Academy	Declared key management interest	2	6,646	-
Browne Jacobson	Declared Trustee interest	1	-	-

All transactions were conducted at arm's length, in accordance with nasen's normal procurement procedures and with Charities SORP (FRS 102) 2019.

nasen received pro bono legal advice from Brown Jacobson with a value of £300, from Concero UK with a value of £300, and from Common Impact, via S&P Global with a value of £78k.

Free of charge advice from Related Parties.

nasen received pro bono advice from a relative to the Interim Director of Finance and Operations with a value of £600.

nasen House  
4-5 Amber Business Village  
Amber Close  
Amington  
Tamworth  
B77 4RP

[welcome@nasen.org.uk](mailto:welcome@nasen.org.uk)

**nasen**  
Helping Everyone Achieve 

**THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (NASEN)**

England & Wales - Charity number 1007023


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# Accounts

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A young girl with braided hair and a woman are smiling together while looking at a laptop. The girl is in the foreground, wearing a white shirt, and the woman is behind her, wearing a white sweater. They appear to be in a classroom or office setting.

**nasen**

Helping Everyone Achieve 

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**



# Welcome from Elaine Simpson

Chair of nasen Board of Trustees

**It is with great pleasure that I welcome you to nasen's 2023-24 annual report.**

As ever, this report pays testament to 12 months of hard work which has been delivered so that children and young people with Special Educational Needs and Disabilities (SEND) and learning differences can enjoy the best possible experience of education.

This hard work is more than making progress against a to-do list. In fact, I liken it more closely to harnessing an unstoppable energy. **nasen** is a movement – a community with a shared, unwavering commitment to do what is necessary to make life fair for young learners.

Communities like ours attract passionate, talented and dedicated supporters. This year, as some long-serving Trustees and Constitutional Members have reached the end of their terms, we have needed to counter fond farewells with warm welcomes. I would like to pay a particular tribute to the Trustees and Members who have stepped down this year having served and championed **nasen** so effectively and in some cases for many, many years.

It has also therefore been a year of recruiting and we are delighted that our new Trustees show just as much devotion to our vision as their predecessors did. Our team has been strengthened by their strategic edge, dynamic approaches and fresh perspectives. I am also thrilled that an existing Trustee, Ian Hughes, stepped up to become Vice-Chair.

We have also enjoyed the positive impact of a streamlined committee structure, with our increased diversity of skills allowing us to introduce a further committee. The Remuneration Committee complements our existing portfolio (Finance, Risk and Audit; Strategy and People).



All of the Board have busy lives beyond **nasen**, yet remain steadfast in their pursuit of our goals, with their skills and experience helping to lay the groundwork for the next organisational strategy – to be announced in Autumn 2024.

I thank everyone for the part they have played in the past year, and look forward to more success as we go from strength to strength.

A handwritten signature in black ink that reads "Elaine Simpson". The signature is written in a cursive, flowing style.

**Elaine Simpson**  
Chair of Trustees

# Foreword by Annamarie Hassall

Chief Executive of nasen and Chair of Whole School SEND

**Next steps: as educators, our primary function is to prepare our learners for their next steps – whether that be a new topic, new term, new phase of education or, ultimately, life beyond the school gates.**

Looking back over 2023-24 at **nasen**, I'm able to draw many similarities between the preparatory work that takes place in education settings and my own work. As the existing 5-year strategy draws to a close I have found myself looking even further ahead than usual and preparing for our own new phase.

The last strategy was something of an inheritance, and while I've enjoyed leading the team to deliver against those objectives, it has been a personal highlight this year to work closely with the Trustees and my fellow Executives in determining **nasen's** course for the next half decade.

In the first half of the year, Carol Mahon was promoted to the role of Director of Finance and Operations after an impressive start to her time with **nasen**. Our Executive Leadership Team was completed when we welcomed Lorna Beard as Strategic Director of Education, and we wasted no time in setting to work.

We can be rightly proud of our stand-out programmes, continuing professional development (CPD) offers and consultancy. We have successfully delivered on all our promises, and that is no mean feat in an ever-challenging landscape.

The impact of inflation has been felt keenly, and the need to balance increasing costs with the responsibility to pay our staff fairly means that we have worked extremely hard to stand still financially.

To continue to provide a quality offer, we require unrestricted income and a constant drive to find new, ethical sources of funding. To that end, we established the first ever **nasen** Development team. We hope the support they secure will help us drive the change the sector needs.



And as the need increases, so, too, does our membership. We are delighted to see such significant growth in numbers coming to us from schools, colleges and other settings, and ever more from our allied professionals in health, social care and psychology.

I invite each and every one of you now to join us in celebrating the progress we've made in the last year, and to look ahead with the hope and resolve we need for our next crucial steps.

*Annamarie Hassall*

**Annamarie Hassall MBE**  
CEO, **nasen** and Chair of Whole School SEND

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# Reference and Administrative Information for the Year Ended 31 March 2024

Name: The National Association for Special Educational Needs (**nasen**)  
Registered Company Number: 02674379 (England and Wales), Company limited by guarantee.  
Registered Charity Number: 1007023  
Registered Office: **nasen** House  
4-5 Amber Business Village  
Amber Close  
Amington  
Tamworth  
B77 4RP

Website Address: [www.nasen.org.uk](http://www.nasen.org.uk)  
E-mail: [welcome@nasen.org.uk](mailto:welcome@nasen.org.uk)

**Key Management Personnel:** Trustees, Directors and Executive Leadership Team  
The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

**Trustees:**

Elaine Simpson <sup>(2)</sup>	<i>Chair</i>
Ian Hughes <sup>(1,2)</sup>	<i>Vice Chair</i>
Simon Lloyd <sup>(1,2)</sup>	<i>Chair of Finance Risk and Audit Committee</i>
Dr Sue Soan <sup>(2,3)</sup>	<i>Chair of Strategy and People Committee</i>
Lisa Alberti <sup>(1)</sup>	
Penny Barratt <sup>(1)</sup>	
Mark Blois <sup>(3)</sup>	
Jeremy Gould <sup>(3)</sup>	
Phillipa Sherlock-Lewis <sup>(3)</sup>	<i>Appointed 5 October 2023</i>
Adam Sproston <sup>(3)</sup>	<i>Appointed 14 December 2023 – Resigned 6 September 2024</i>
Gary Fenemore <sup>(1)</sup>	<i>Appointed 14 December 2023</i>
Richard Oliver <sup>(3)</sup>	<i>Appointed 14 December 2023</i>
Danny Hardman <sup>(1)</sup>	<i>Appointed 14 March 2024</i>
Elaine Colquhoun <sup>(3)</sup>	<i>Vice Chair – Resigned (End of Term 18 July 2023)</i>

1. Finance, Risk and Audit Committee  
2. Remuneration Committee  
3. Strategy and People Committee

**Executive Leadership Team:** Annamarie Hassall MBE *Chief Executive*  
Alison Wilcox *Education Director – Resigned 31 August 2023*  
Amrit Singh *Chief Operating Officer (also Company Secretary)*  
*– Resigned 30 June 2023*  
Lorna Beard *Strategic Director of Education – Appointed 1 September 2023*  
Carol Mahon *Director of Finance and Operations (also Company Secretary)*  
*– Appointed 29 June 2023*

**Auditors:** UHY Hacker Young (Birmingham) LLP  
9-11 Vittoria Street,  
Birmingham, B1 3ND

**Constitutional Members:** Alex Griffiths  
Barry Carpenter  
Denise Yates  
Dr Sue Soan

**Acknowledgements**

Real Group, NDTi, NatSIP, PRUsAP, AEP, BASE, DFN Project Search, Special Needs Jungle, CDC, CEC (careers enterprise trust), PDnet, SEBDA, Speech and Language UK, Sea View Trust, University of Derby, Square Peg, Youth Sport Trust, NNPCF, Contact, Chartered College, City College Norwich, Weston College, NatSpec, Oldham College, Teaching School Hubs.

# Our Mission, Vision and Values

## Our Vision

That the educational experience for learners with special educational needs and/or disability (SEND) will be consistently as good as it is for learners without SEND.

## Our Mission

To support and develop the education workforce. To achieve this, we will:

- Ensure that the education workforce is fully equipped to meet the needs of all learners, including learners with SEND by
  - Providing information, training and resources to develop the education workforce.
  - Delivering continuing professional development (CPD) programmes, initiatives and services that support the education workforce.
  - Be the champion, friend and protector of children and young people with SEND and all those who support them.
  - Act as a conduit between SEND sector influencers and the education workforce.

## Our Values



### WE PULL TOGETHER

We collaborate with partners, external stakeholders and colleagues. As teams and individuals, we are accountable for our work, understand each team's role, and when to lean in.



### WE DO THE RIGHT THING

Despite pressures of time and money, we do the right thing, informed by our stakeholders and driven by our values.



### WE ARE INCLUSIVE

Inclusion is our purpose. We overtly discuss processes and behaviours which could be exclusionary and adapt them to become more inclusive.



### WE HAVE A LEARNING MINDSET

Our knowledge and understanding enables us to advocate, influence and make change happen. We champion continuing professional development at all levels of the organisation. We have the freedom and courage to test new approaches, and to learn from mistakes when they happen.



### WE ARE PASSIONATE AND PROACTIVE

Because our work is important, we take the initiative when we are clear about the need.



### WE ARE TRUSTED

We are trusted because we listen and respond to the needs of our stakeholders. Working in partnership, we create a whole which is greater than the sum of its parts. Internally, trust manifests itself in distributed leadership and empowerment.



### WE ARE PEOPLE-CENTRED

People are at the centre of our work and we take time to build meaningful relationships with all of our stakeholders, whatever role they play.

From our core in the education workforce, to a wider network of parents, families, carers, specialist service providers, civil servants and policy makers. We all strive to put ourselves in the shoes of the children and young people we serve as we take every step on the journey to inclusion.

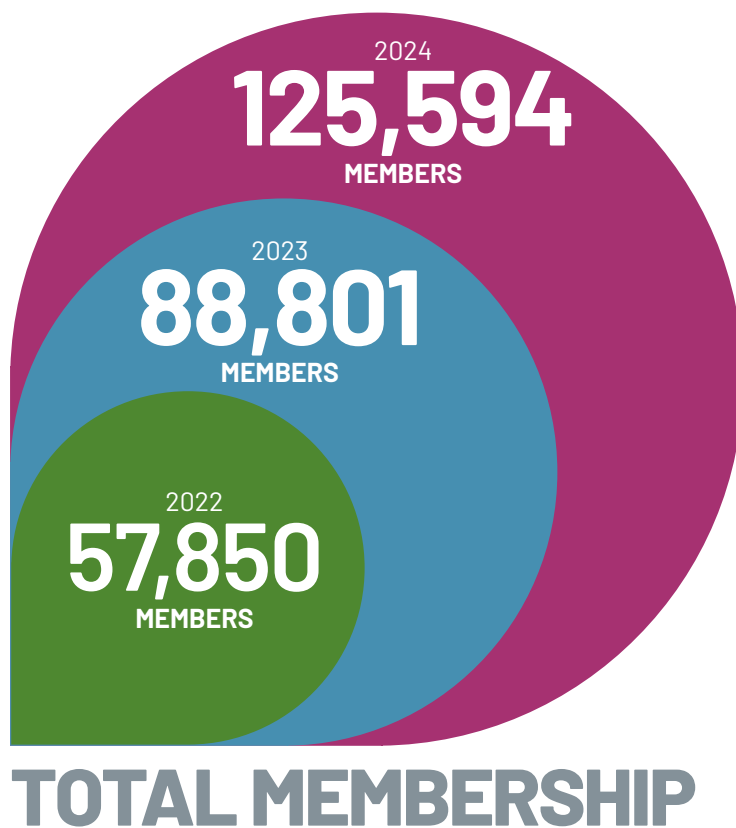


## nasen in Numbers



### nasen AWARDS

280 NOMINATIONS  
CELEBRATED BEST PRACTICE;  
17 WINNERS REPRESENTED  
THE VERY BEST OF  
INCLUSIVE PRACTICE.



**370**  
DELEGATES  
WELCOMED TO  
NASEN LIVE



**x3**  
INTERNATIONAL  
MEMBERSHIP MORE  
THAN TREBLED IN  
2023-24 (UP TO 331  
MEMBERS FROM 71).



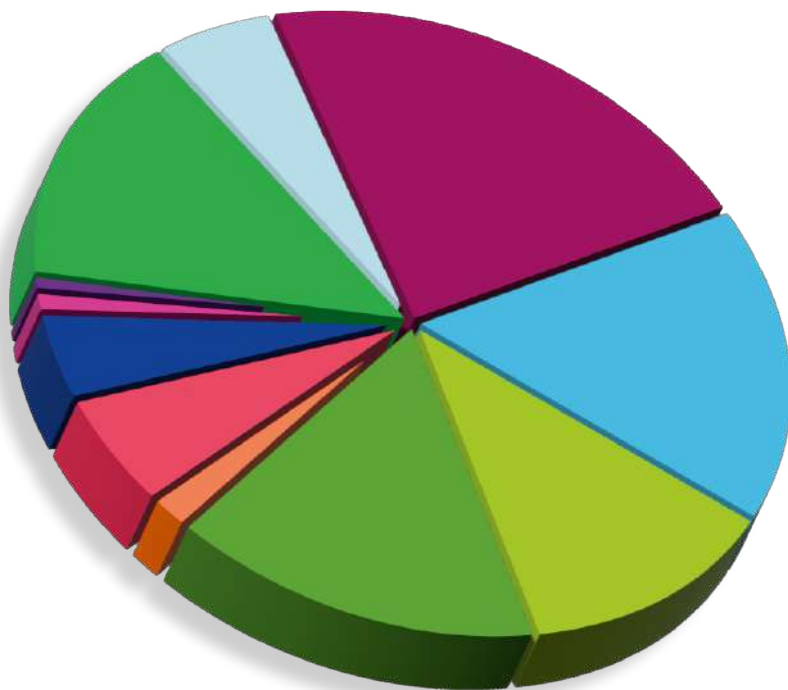
**99.6%**

OF DELEGATES ATTENDING  
A MEETING THE NEEDS OF  
EVERY CHILD WEBINAR (PART  
OF THE EARLY YEARS SEND  
PARTNERSHIP) SAID THAT  
THE SESSIONS WOULD MAKE  
A POSITIVE DIFFERENCE TO  
THEIR PRACTICE.



**4,294**

UNIQUE USERS HAVE  
ACCESSED NASEN CPD.



## nasen member roles

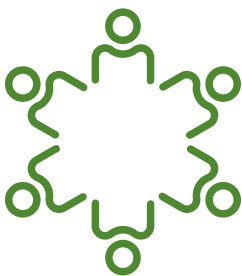
- SENCO **21.8%**
- TEACHER **6.7%**
- TA AND SUPPORT STAFF **12.5%**
- LEADER (NOT SENCO) **15.4%**
- ITT STUDENT **1.9%**
- EARLY YEARS PRACTITIONER **5.4%**
- PARENT/CARER **4.4%**
- GOVERNOR **1.2%**
- EDUCATION PSYCHOLOGIST **0.7%**
- OTHER **14.6%**
- NOT STATED **5.4%**

## Universal SEND Services Statistics



**100%**

OF REINSPECTED SCHOOLS MOVED FROM AN OFSTED JUDGEMENT OF 'REQUIRES IMPROVEMENT' TO 'GOOD' AFTER PEER MENTORING FROM ONE OF OUR REGIONAL SEND LEADERS



**240**

PRACTITIONERS TAKING PART IN A PROFESSIONAL DEVELOPMENT GROUP



**7,037**

PEOPLE ATTENDING WEBINARS



**9,632**

NUMBER OF PEOPLE COMPLETING ONLINE SEND CPD UNITS

## SOCIAL MEDIA FOLLOWERS



nasen  
**6,000**  
Whole School  
Send  
1,700



nasen  
**6,300**  
Whole School  
Send  
3,800



nasen  
**17,200**  
Whole School  
Send  
21,500



**991,000**

NASEN WEBSITE USERS

**571,000**

WSS WEBSITE USERS



Explore nasen's products and services in more detail!

Click on the [highlighted](#) links to open in a new window.

## Highlights and Successes

Intersectionality was the theme for our 2023 [nasen Live](#) conference. With 92% of our delegates satisfied with the content available to them, it proved to be a resounding success and the theme chosen led to lots of deep reflection and thought-provoking discussion.

Feedback collated after the event stated how the sessions had helped better inform their practice with others saying how they came away 'buzzing' with ideas.

**“Another fantastic conference full of great practice and learning.”**

*Delegate feedback*



The [nasen Awards](#) were back with a bang for 2023. Our prestigious event offered a platform to celebrate those who are hardworking and committed to supporting children and young people with SEND. Not only did the event showcase, empower and celebrate the success of 17 winners, it also provided a stage for talented entertainers with lived experience as well as an opportunity for guests to network and engage with like-minded individuals from and who support the sector.

**“The award validates everything we have done, and it means the world to us.”**

*nasen Award Winner*

[Share a glimpse of the nasen Awards 2023](#)

The [Recognised Teacher and Recognised Practitioner of SEND](#) programme gained more participants. This growth is not surprising, given the ever-increasing numbers of children in their early years with health, complex medical and potential SEND needs.

Offering a blend of recorded and live content, it is aimed at practitioners who work with children and young people with SEND but who aren't SEND specialists or SENCOs. Learning is immediately applied in a practical sense, as delegates work towards meeting an identified need in their respective settings.

SEND Caseworkers are drawn from a range of backgrounds. The [SEND Casework Award](#) provides a route to in-work study, leading to a professional qualification relevant to their role. In response to demand, this year, we delivered an increased number of cohorts with

more options for bespoke content, and – for the second year running – we’ve celebrated the fact that external evaluators confirmed that all systems and processes around the administration of the award are robust and that there are no areas needing development.

In all, 24 [SEND Reviews](#) were completed this year, and additional SEND Review training has been delivered to support further, robust evaluation of SEND provision.

**“We used the process to support the professional development of all SENCOs across 15 settings in our MAT, and to provide the Inclusion Lead with a clear understanding of each school’s strengths and needs. This led to a rigorous and collaborative approach to planning further developments.”**

*MAT Leader*

Our [Twilight Talks](#) series was delivered in partnership with University College London, and offered an important opportunity for members to access free CPD that explores some of the latest research in SEND, highlights the importance of using research to inform practice and practical advice for anyone who wishes to conduct their own research.

The Department for Education (DfE) funded [Universal SEND Services Programme](#) for the schools and college workforce, continued to go from strength-to-strength, producing outstanding results throughout the second year of delivery:

- 24 experienced, sector-based SEND leaders took on the role of our [Whole School SEND Regional Team](#) and supported the prioritisation of SEND in mainstream education settings across each region of England, enabling the sharing of knowledge and expertise across the system.

- 99% of [online SEND CPD](#) unit users reported increased confidence in identifying and meeting needs as a result of completing the units.

- [Specialist Spotlight Sessions](#) provided school-based practitioners with the opportunity to hear from specialists, including Educational Psychologists, Speech and Language Therapists, and to network with colleagues in similar settings across the country.

- 16 schools have received [peer mentoring](#) to respond strategically to an Ofsted judgement of Requires Improvement (RI), with SEND provision as

**“You are an inspirational leader, and I cannot thank you enough for helping us get our house in order.”**

*Peer Mentoring Participant*

an identified area of concern. Every school that has received a subsequent monitoring visit or re-inspection has demonstrated improved practice for pupils with SEND. All the schools who have received a re-inspection have moved from RI to Good.

**“You have also improved the leadership of provision for pupils with SEND. Staff now receive the training they need to support pupils with SEND in the school.”**

*Ofsted*

**“Clear and concise, evidence-based information. Approaches can be achieved by all schools without the need for expensive resources!”**

*Online SEND CPD Unit User*

We've also played a key role in the [Early Years SEND Partnership](#) – another DfE-funded programme for which we developed a whole-setting approach to identifying and meeting the needs of children with SEND with a focus on SEND Reviews for the Early Years (EY). Our 'Meeting the Needs of Every Child' webinars attracted over 1,000 EY stakeholders, with overwhelmingly positive feedback.

Further work in the EY space included the first official cohorts being onboarded to [The Golden Key](#) – a focussed programme of CPD for EY key workers, which was successfully piloted in 2022-23. Delegates from the first three cohorts are already feeding back that the programme is increasing their knowledge and understanding of SEND and having a positive impact on provision for children with SEND. In response to demand, a new version of The Golden Key has been developed for child minders.

As ever, our presence at three other third-party national education/SEND **events and exhibitions** helped us maintain visibility in the sector and reach new audiences, whether through speaking about best practice or policy, or showcasing our services.

Our international profile continued to grow. We joined the UK Skills Partnership and the Education Sector Advisory Group, facilitated by the Department of Business and Trade, which supports and promotes UK international education stakeholders to global partners. We were also commissioned by UNICEF to develop a toolkit to empower Romanian teachers to promote greater inclusion within schools.

## Our Voice:

We started the year vocalising our staunch support for the retention of the high quality NASENCO award as the recognised qualification for SENCOs. We eventually compromised – after its replacement with a new National Professional Qualification (NPQ) – by supporting those who proposed to deliver the NPQ training with pro-bono practical time.


On the digitisation of Education Health and Care Plans, our collaboration across education and industry pushed for a faster pace of change than set out in the published



SEND and Alternative Provision Improvement plan. After expressing disappointment, but remaining undeterred, our efforts have paid off with facilitation of continued engagement between the sector and the policy officials, informing both digitised and standard templates.

The reward came in the form of influencing revisions to the Initial Teacher Training and Early Career Framework, which recognise low confidence across the sector and place increased emphasis on how teachers should identify and support learners with SEND. We continued to chair the National SEND Reference Group, working with government departments to consider policy in development and ensure that insights from the schools and college sector are reflected in key policy updates.

Our links with research communities grew stronger, with **nasen's** CEO included as a lead group member of the SEN Policy Research Forum, and the CEO becoming an Advisory Board member for the Centre for Inclusive Education, which is part of the Institute of Education at UCL.



Such collaboration meant opportunities for influence, bringing discussion and debate about inclusion to research communities. While inclusion was a key theme across many of the established collaborative forums, this is only the beginning.

The [three nasen journals](#) – British Journal of Special Education, Support for Learning, and Journal of Research in Special Educational Needs – continue to be a driving force in the publication landscape for research-informed practice and inclusion both in the UK and internationally. It is with pride that the year saw all three journals receive their inaugural Impact Factor rankings, and this, along with the move to Open Access, is increasing the reputation and reach of the journals.

As well as being a voice that drove change on the large scale, we took time to listen to the community's voice, and to implement change closer to home. A new membership survey process, which began in January, took note of time pressures experienced in the sector and offered a more efficient feedback loop. We welcomed increased engagement and better insights into what is working and what can be improved.

Generally, specialist sector engagement is more likely to shape policies that work for all. Success can take time, welcoming the government and NHS England's joint announcement in June 2023 to rollout an eye care service to all special schools (day and residential), knowing the SEND Reference group played a part in this. Working with Artec, part of the London School of Hygiene and Tropical Medicine to input to their study about the Covid response in schools, whether schools were in a position of readiness in the event of a future pandemic.



## Our People: Members/Learners

A renewed focus on collecting the voice of our members has resulted in **nasen** collecting feedback from those working in the sector in a supportive and accessible way. Our coffee time surveys have provided valuable feedback and indicate that pressure on the sector continued to mount throughout the last year. The picture painted is of time-poor practitioners with inadequate resourcing trying to meet learners' increasingly complex needs. Our mission to equip the education workforce so that they may meet the needs of all learners has never felt more pressing – both for the health, wellbeing and sense of fulfilment in practitioners, and for the outcomes of the children and young people they serve.

The new strategy for collecting the voice of our members has resulted in increased membership engagement, more regular feedback opportunities and our greater understanding of how to collect member views and opinions. This strategy has enabled us to build a stronger foundation for work in this area.

In March, a survey focused on CPD was conducted and has led to a review of our CPD and training offer moving in to 2024-25.

## Colleagues

We recognise as an organisation we are only as strong as our staff team. We are committed to their development as individuals and as professionals.

This year has seen the introduction of a new Professional Qualification Study Support policy which encourages staff to engage with professional learning and development. We have been delighted to offer two members of the team promotion to the Senior Leadership team.

As well as this we have seen one of our Junior Project Assistants complete her professional qualifications to enable her promotion to Project Manager.

Our Trainee Management Accountant has also undertaken her professional accountancy exams and we are looking forward to celebrating her full qualification in due course.

## Board of Trustees

This year, five new Trustees joined the Board, along with a further committee member – a potential Trustee for the future. In addition, two constitutional members were recruited, enabling one of the longest standing constitutional members to step down. All roles were openly advertised, with the level and calibre of applications leading to a competitive interview process. New skills and experience boosted the Finance, Risk and Audit Committee and the Strategy and People Committee and help to address long-term succession planning needs. A Remuneration Committee was newly established to consolidate decision making about pay and conditions.

The Board has worked closely with the CEO, revisiting **nasen's** vision and priorities to drive development of the next 5-year strategy.





## Strategic Partnerships and Collaborations

Relationships with like-minded sponsors grew throughout the year, and in February, a brand-new sponsorship agreement with Concero Education was signed. The IT support company joins Rockerbox News and Axcis recruitment in a strong line-up of headline partnerships.

We continued to work with strategic partners to deliver DfE programmes, including the Education and Training Foundation, Autism Education Trust and the Council for Disabled Children.

The Development and Education teams have worked with a number of other funders and organisations. These include The LEGO Foundation, several local authorities, and a project on vision impairment with the Thomas Pocklington Trust.

## Young Persons' Advisory Group

Key to the development of the [online SEND CPD units](#), has been the voice of the Young Persons' Advisory Group. This group of 16-25-year-olds who

have experience of the SEND system in schools and colleges met to help ensure the voice of the expert runs through everything we do. Sessions were facilitated by an independent chair with lived experience of the SEND system and focused on how to best meet the needs of the sector. A representative from this group also co-chaired the Advisory Group.

## Universal SEND Services Advisory Group

This advisory group makes a difference. It is led by independent co-chairs, and encompasses a wide range of stakeholders from the sector and members with lived experience, (young people and family members/parents/carers of children). This sector led approach contributes support and asks the curious questions. Insights from the Advisory Group ensure the programme content is relevant and evidence based. Two stand out areas include their help to ensure voices of children, young people and families are heard and reflected, and that preparation for adulthood – employment in particular – was embedded across the programme.

**GOVERNANCE, STRUCTURE  
AND MANAGEMENT**



# Governance, Structure and Management

The Trustees are pleased to present their annual directors' report, together with the financial statements of the charity for the period ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

## Legal Status and Objects

The Association is a charitable company limited by guarantee and is governed by the terms set out in its Memorandum and Articles of Association.

The objects of the Charity are to promote the education, training, advancement, development and care of all infants, children, young persons and others of whatever age with learning differences by, but not limited to, providing relevant information, training and resources to education professionals who work with such people.

## Public Benefit Statement

In accordance with S17(5) of the Charities Act 2011, Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims

and objectives and in planning future activities. In particular, Trustees considered how our planned activities would contribute to the aims and objectives we have set.

In setting our objectives and planning our activities we have also considered the Charity Commission's supplementary public benefit guidance on advancing education and fee charging. The charity relies on income from fees and charges to cover its operating costs. The income generated in this way enables **nasen** to serve the public benefit we provide. In setting the level of fees, charges and concessions, the Trustees consider the accessibility of our goods and services to those on low incomes.

## The Board of Trustees

Trustees are appointed for a term of three years from the date of their appointment and are eligible for re-appointment for



one further term of three years. In exceptional circumstances and with Board approval a Trustee may serve a further year.

New Trustees are appointed by the existing Board of Trustees with support from Constitutional Members. There is a structured selection process which ensures a spread of expertise. All incoming Trustees are provided with an induction pack outlining their role and responsibilities including details of the charity's internal policies and regulations. The charity prioritises the training needs of Trustees with a particular focus on the good governance of the Association.

Trustees give their time voluntarily and receive no benefits from the charity other than expenses directly incurred.

The Board of Trustees administers the charity and holds quarterly Committee and Full Board meetings to monitor progress and enable strategic decisions to be made.

Operational management is delegated by the Trustees to the Chief Executive who is accountable to the Board of Trustees for their stewardship of **nasen**. The Chief Executive and the Executive Leadership Team attend Board and Committee meetings.

Most activities are undertaken through or coordinated by **nasen's** office at **nasen** House in Tamworth. In addition, **nasen** has an office in London to support its work with Government.

## Board Committees

The committees operating in the period were as follows:

### Finance, Risk and Audit Committee

This committee is responsible for all aspects of **nasen's** financial strategy and performance, ensuring that its resources are being properly and appropriately applied to its objectives. It oversees **nasen's** investments and ensures that these are managed so that they underpin the strategic objectives of **nasen**. The committee has responsibility for safeguarding **nasen's** assets and ensuring sufficient reserves are retained and available to fund our work. The committee has oversight of the performance of the contracts and grants undertaken by **nasen** including the associated inherent risks and the financial outcome.

### Strategy and People Committee

This committee is primarily responsible for overseeing the development and implementation of a strategy to drive the **nasen** mission and vision. This includes oversight of the quality of delivery, such as contracts and grants, along with other resources that represent **nasen** such as the journals, Connect magazine and publications. The committee is responsible for all aspects of **nasen's** People and Human Resource (HR) related planning. Its remit also includes all statutory and organisational policies, **nasen's** employment responsibilities and related HR matters as well as the oversight of equality, diversity and inclusion along with mental health and wellbeing.

### Remuneration Committee

This committee was formed in January 2024 and is primarily responsible for overseeing the remuneration policy of the organisation including approving recommendations of the Executive Leadership Team for the annual review of staff salaries, approving recommendations of the Chief Executive Officer for the Executive Leadership Team and working with the Chair of Trustees to review the remuneration of the Chief Executive Officer.

### Pay Policy for Senior Staff

The pay of the senior staff is reviewed annually. In view of the nature of the charity, the directors benchmark against pay levels in other organisations of similar size. The remuneration benchmark is the mid-point of the range paid for similar roles. If recruitment has proven difficult, a market addition may also be paid with a maximum of pay no greater than the highest benchmarked salary for a comparable role.

### Volunteers

Volunteers continue to play a key role in how we deliver our strategic aims and objectives. The Trustees seek advice from our advisory groups made up of volunteers drawn from **nasen's** membership who offer advice and support across all areas of our activities.

### Constitutional Members

The Constitutional Members are volunteers from the sector. Their role is to monitor the governance arrangements of the organisation and ensure the Trustees are acting in the best interests of the charity in line with **nasen's** charitable objects. Additional responsibilities include recommending the appointment and removal of Trustees and Constitutional Members, agreeing any proposed changes to **nasen's** Articles of Association, approval of the appointment of **nasen's** external auditors, ratifying any transactions between **nasen** and individual Trustees, monitoring any Trustee conflicts of interest and controlling any remaining assets if the charity is wound up.

### Principal Risks and Uncertainties

The Board of Trustees maintain a register of the major risks to which **nasen** is exposed. Such risks include failure to keep in touch with the needs of our members or the wider sector, a change and/or reduction in government funding for SEND and loss of organisational and/ or sector knowledge through the departure of key individuals from **nasen**.

Controls, systems and financial insurances against such risks are established to mitigate any risks to acceptable levels as far as **nasen** is able, within its own practical and financial constraints. The Finance, Risk and Audit Committee monitors and reviews these arrangements and reports to the Board of Trustees on their effectiveness.

## Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and financial statements in accordance with applicable law and regulations.

Company law and the law applicable to registered charities in England and Wales require Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe methods and principles in the Charities Statements of Recommended Practice SORP 2019.
- Make judgements and estimates which 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



**FINANCIAL REVIEW  
OF 2023-24**

# Financial Review of 2023-24

## Summary

During the year, nasen managed the financial challenges arising from inflationary pressures reducing the availability and scale of funding opportunities and the rising cost-of-living impacting on nasen's core cost. Cash flow has remained strong throughout the year and active management of reserves, in response to these challenges, resulted in Trustee agreement to consume reserves to ensure the long-term financial stability and success of nasen. This led to a reduction in reserves to £0.5m (2022-23: £0.7m). The reserves policy is being reviewed in 2024-25 as nasen seeks to return to generating surpluses in future periods.

The financial year saw a further consumption of reserves as expected due to the financial challenges mentioned above. Net expenditure increased to £0.2m (2022-23: £0.1m). This was driven by consultancy contribution decrease to £0.1m in 2023-24 (2022-23: £0.2m). This was driven by the completion of several large-scale projects during the year, the funding for which was unable to be replaced by other similar scale projects because of the changes in the funding landscape.

Whilst the financial result was a managed and expected deficit, the impact of nasen's charitable activities was immense. During the year, we delivered on the second year of the Universal SEND Services contract with the DfE, completed the partnership with The LEGO Foundation supporting their global Play for All Accelerator Programme, and worked with UNICEF Romania developing a toolkit for teachers. We saw a 42% increase in members at the end of the financial year, increasing the reach and impact of nasen's offer, and affirming nasen's position as the leading membership organisation for the sector.

## Outlook

Like many organisations, the cost-of-living crisis has continued to impact nasen through rising costs and the availability of funding. We continue to focus on developing new income streams, as well as improving our existing offer, and working with new prospective partners to expand our capacity to further our charitable aims and increase contribution from charitable trading activities. This includes the launch of Golden Key for Local Authorities (January 2024) and for individuals (April 2024), and the launch of nasen Quality Framework (April 2024).

nasen will continue to deliver on the Universal SEND Services contract from the DfE with workforce development through the Whole School SEND consortium in the third year of the 3-year contract. There is an option for the DfE to extend this contract for two further 1-year periods. We continue to review the opportunities for nasen to further its mission and will actively partner with trusts and foundations as well as new commissioners to provide invaluable resources to all our members with the aim of achieving real and sustainable change which results in a consistently equitable experience for all learners.

In our financial plans for the next year, we anticipate achieving close to a break-even position from our combined activities

before depreciation and amortisation costs. This may lead to a further small consumption of reserves.

## Charitable Activities

### Training and consultancy activities

Training and consultancy are the core of nasen's charitable activities resulting in a contribution to reserves of £0.1m (2022-23: £0.2m), allowing us to continue to serve our growing membership.

The largest proportion of this income, £3.5m, continued to come from contracts and grants with the DfE and Education Endowment Foundation (2022-23: £3.5m). In this financial year we delivered the second year of the 3-year Universal SEND Services programme with the DfE. The programme aims to improve the quality of teaching to children and young people with SEND, particularly in mainstream schools and FE settings and to ensure needs are identified and met earlier and more effectively, and that preparation for adulthood is delivered from the earliest stages, to support effective transitions, including into employment. We have engaged with 77% of schools and 100% FE college settings and reached 8,199 participants with our online SEND CPD units during the programme.

Other training and consultancy income decreased from £1.0m to £0.5m, a reduction of 47%. This was driven by the conclusion of several large-scale projects during the year, namely supporting The LEGO Foundation on their global Play for All Accelerator Programme and other international projects. Whilst nasen sought to replace these projects with others of a similar scale, this was impacted by changes in the funding landscape and inflationary pressures.

£'000	2023-24	2022-23	YoY
Government-funded Programmes	3,470	3,535	-2%
Other training and consultancy	546	1,034	-47%
<b>Total income from training and consultancy</b>	<b>4,016</b>	<b>4,569</b>	<b>-12%</b>

## Other Activities

Income from other trading activities of £0.4m remained stable year on year. This largely relates to publications and journals (£0.2m) and exhibitions and events (£0.1m).

### Net Movement in Funds

In the year 2023-24 we recorded a net deficit of £0.2m, resulting in funds carried forward of £0.5m.

### Reserves Policy for the Charity

During approval of the annual budget for the upcoming financial year, an expected range of reserves is approved by Trustees in line with **nasen's** reserves policy. The level of reserves is continually reviewed throughout the financial year by the Finance, Risk and Audit Committee. Reserves are actively managed, reflecting current financial conditions, and amended as needed. Variations outside the agreed range are considered and escalated to the full Board of Trustees as necessary.

### Investment

The Board of Trustees have the power to invest in such assets as they see fit. It is the policy of the Board of Trustees that any surplus of liquid funds are invested in instant access and short-term bank deposit accounts.

### Going Concern

After making appropriate enquiries and in consideration of the reserves policy, the Board of Trustees has a reasonable expectation that **nasen** has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in 'Note 1. Accounting Policies'.

### Statement as to Disclosure of Information to Auditors

In so far as the Trustees are aware at the time of approving our Trustees' annual report there is no relevant information, being needed by the auditor in connection with preparing their report, of which the auditor is unaware, and the Trustees, having made enquiries of fellow Trustees and the auditor that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on 3 October 2024.



And signed on its behalf by  
Elaine Simpson, Chair of Trustees.

# Independent Auditors' Report to the Members of the National Association for Special Educational Needs (nasen) for the Year Ended 31 March 2024

We have audited the financial statements of The National Association for Special Educational Needs (**nasen**) (the charitable company) for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP (FRS 102) 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities SORP (FRS 102) 2019.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statement is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 22 the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to inflated revenue and the charitable company's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission review of correspondence with legal advisors and enquiries of management so far as they related to the financial statements, and testing of journals and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design

and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



### Malcolm Winston

Senior Statutory Auditor  
UHY Hacker Young (Birmingham) LLP,  
Statutory Auditor  
9-11 Vittoria Street  
Birmingham  
B1 3ND

3 October 2024

A photograph of three young children in school uniforms, smiling. The image is overlaid with a semi-transparent green filter. The text is positioned in the upper left quadrant.

**STATEMENT OF FINANCIAL  
ACTIVITIES FOR THE YEAR  
ENDED 31 MARCH 2024**

# Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds 2024 £'000	Total Funds 2023 £'000
<b>Incoming resources</b>					
Incoming resources from generated funds					
Income from donations	2	6	–	6	1
Investment income	3	26	–	26	11
Incoming resources from charitable activities	4	4,236	134	4,370	4,948
<b>Total incoming resources</b>		<b>4,268</b>	<b>134</b>	<b>4,402</b>	<b>4,960</b>
<b>Resources expended</b>					
Charitable activities	5	4,437	134	4,571	5,037
<b>Total resources expended</b>		<b>4,437</b>	<b>134</b>	<b>4,571</b>	<b>5,037</b>
<b>Net expenditure and net movement in funds for the year</b>					
		(169)	–	(169)	(77)
Total funds brought forward	21	730	–	730	807
<b>Total funds carried forward</b>	21	<b>561</b>	<b>–</b>	<b>561</b>	<b>730</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 33 to 34 form part of these financial statements.

# Balance Sheet as at 31 March 2024

	Note	2024		2023	
		£'000	£'000	£'000	£'000
Fixed assets					
Tangible assets	10		201		215
Intangible assets	11		36		57
			<u>237</u>		<u>272</u>
<b>Current assets</b>					
Debtors	12	1,004		1,088	
Cash at bank	13	437		828	
			<u>1,441</u>		<u>1,916</u>
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	15	<u>(1,116)</u>		<u>(1,457)</u>	
<b>Net current assets</b>			325		459
<b>Total assets less current liabilities</b>			<u>562</u>		<u>731</u>
Creditors: amounts falling due after more than one year	16	<u>(1)</u>		<u>(1)</u>	
<b>Net assets</b>			<u><u>561</u></u>		<u><u>730</u></u>
<b>The funds of the charity</b>					
Unrestricted income funds	21		<u><u>561</u></u>		<u><u>730</u></u>

The Trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 33 to 34 form part of these financial statements.

Approved by the Board of Trustees on 3 October 2024 and signed on its behalf by



Elaine Simpson – Chair of Trustees

# Statement of Cash Flows for the Year Ended 31 March 2024

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>Note</b>	<b>2024 £'000</b>	<b>2023 £'000</b>
<b>Net cash (used in)/provided by operating activities</b>	23	<u>(398)</u>	<u>371</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
		<b>£'000</b>	<b>£'000</b>
Interest receivable		26	11
Purchases of tangible fixed assets		(18)	(10)
<b>Net cash provided by investing activities</b>		<u>8</u>	<u>1</u>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
		<b>£'000</b>	<b>£'000</b>
New finance lease obligations entered		-	2
Repayment of finance lease obligations		(1)	-
<b>Net cash (used in)/provided by financing activities</b>		<u>(1)</u>	<u>2</u>
		<b>£'000</b>	<b>£'000</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		(391)	374
Cash and cash equivalents at the beginning of the year		828	454
<b>Cash and cash equivalents at the end of the year</b>		<u><u>437</u></u>	<u><u>828</u></u>

# Notes to the Financial Statements for the Year Ended 31 March 2024

## 1 ACCOUNTING POLICIES

### Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SORP (FRS 102) 2019 and the Companies Act 2006.

### Going Concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of approval of the financial statements.

### Financial Year

The financial year is the twelve month period starting from 1 April 2023.

### Incoming resources

Incoming resources have been included in the financial statements on the following bases:

**Membership and paid services subscriptions ("subscriptions")** – subscriptions paid to nasen are payable for one year in advance commencing on the date the subscription is purchased. One twelfth of subscription income is recognised each month over the course of a 12-month period. The proportion of subscriptions relating to periods after 31 March 2024 has been deferred and will be included in income in the year ending 31 March 2025.

**Publications** – income from sales of publications is included in the financial statements when the publication is despatched. Income from grant-funded publications is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Royalty income is recognised in the financial year in which publications are sold by nasen's publishing partners.

**Journals** – subscriptions/royalties for journals are payable in advance for varying periods throughout the year. One twelfth of subscription income is recognised each month over the course of a 12-month period. The proportion of the subscriptions/royalty relating to journals produced after 31 March 2024 has been deferred and will be included in income in the year ending 31 March 2025.

**Training** – income from grant-funded training is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Income from non-grant-funded training is included in the financial statements on the date the training takes place.

**Advertising and sponsorship** – income is recognised in the month(s) when the advertisements are published and for sponsorship when the event(s) or activity to which the sponsorship relates happens. At 31 March 2024 any advertising or sponsorship paid for activities that happen after the year end is held in deferred income and will be recognised in year ending 31 March 2025.

**Exhibitions and events** – income from exhibitions and other events is included in the financial statements on the date of the event. Where income is received for an event taking place after 31 March 2024 this has been deferred and will be included in income on the date of the event.

**Consultancy** – income from consultancy projects is included in the financial statements when the company obtains the right to consideration. Amounts received in the 12-month period ended 31 March 2024 in advance of the consideration being earned have been deferred and will be included in income in the year ending 31 March 2025.

**Online resources** – income from grant-funded online resources is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Amounts received from online advertising are recognised as income over the period of the advertising agreement. Amounts relating to the 12-month period ended 31 March 2024 have been deferred and will be included in income in the year ending 31 March 2025.

**Other income** – all other income is included in the financial statements when the amount and entitlement to the income can be measured with reasonable certainty.

# Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

## Resources expended

Resources expended have been included in the financial statements when an obligation to transfer value to a third party has been entered into. Unless there is an earlier legal obligation, donations and grants are included on the date of payment.

Resources expended have been allocated in the Statement of Financial Activities as follows:

- Costs of generating voluntary income – all expenditure directly and indirectly associated with administering voluntary income.
- Charitable activities – all expenditure directly and indirectly associated with meeting the objectives of the charitable company.
- Support costs include all head office and committee expenses. Staff and related costs have been allocated to activity cost categories based on estimated time expended in each area. Other support costs have been allocated to activity cost categories based on a proportion of income.

## Tangible fixed assets

Individual tangible fixed assets costing more than £500 are capitalised at historical cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter:

- Freehold property 1%
- Office equipment 20%
- Computer equipment 33%

## Intangible assets

Intangible assets are initially recognised at cost and then subsequently at cost less impairment and accumulated amortisation where:

1. it is probable that the expected future economic benefits will flow to the entity; and
2. the cost or value of the asset can be measured reliably.

Intangible assets are amortised on a systematic basis over their useful lives. The company recognises the development of its Content Management System and Customer Relationship Management System as an intangible asset as it meets the above criteria and the amortisation period for this asset has been set at 5 years.

## Restricted funds

Restricted funds relate to grants received which can only be applied for a specific purpose.

## Designated funds

Designated funds are amounts which have been set aside out of unrestricted funds to be utilised for specific purposes. The purpose of the designations is to identify that portion of unrestricted funds that has been non-contractually committed. Where funds are designated but, due to a change in circumstances, are never utilised for the designated purpose, they are transferred back to the general fund.

## Leasing commitments

Assets obtained under finance leases are capitalised in the balance sheet and depreciated over the lease term. The interest element of these obligations is charged as expenditure over the relevant period. Rentals paid under operating leases are charged as expenditure as incurred.

## Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are included in resources expended.

## 2 INCOME FROM DONATIONS

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
Donations	6	–	6	1

## 3 INVESTMENT INCOME

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
Bank interest	26	–	26	11

## 4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
Membership	3	–	3	3
Publications and journals	150	–	150	187
Training	1,760	–	1,760	1,636
Exhibitions and events	121	–	121	124
Consultancy	2,122	134	2,256	2,933
Online advertising activity	28	–	28	30
Other	52	–	52	35
	<u>4,236</u>	<u>134</u>	<u>4,370</u>	<u>4,948</u>

# Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

## 5 CHARITABLE EXPENDITURE

	Direct Charitable Expenditure £'000	Support Costs £'000	Total 2024 £'000	Total 2023 £'000
<b>Unrestricted funds</b>				
Membership	–	176	176	133
Publications and journals	62	110	172	197
Training	1,364	341	1,705	1,624
Exhibitions and events	120	126	246	214
Consultancy	1,525	515	2,040	2,532
Online advertising activity	9	41	50	63
Other	1	47	48	45
Total unrestricted funds	<u>3,081</u>	<u>1,356</u>	<u>4,437</u>	<u>4,808</u>
<b>Restricted funds</b>				
Training	–	–	–	–
Consultancy	100	34	134	229
Total restricted funds	<u>100</u>	<u>34</u>	<u>134</u>	<u>229</u>
Total charitable expenditure	<u>3,181</u>	<u>1,390</u>	<u>4,571</u>	<u>5,037</u>

## 6 ALLOCATION OF SUPPORT COSTS

Group Expenses	Governance Costs £'000	Staff & Related Costs £'000	Establishment Costs £'000	Exhibitions & Marketing Costs £'000	Information Technology Costs £'000
Membership	–	176	–	–	–
Publications and journals	1	97	–	1	6
Training – restricted funds	–	–	–	–	–
Training	7	197	–	9	70
Exhibitions and events	–	115	–	1	5
Consultancy – restricted funds	–	34	–	–	–
Consultancy	9	343	–	10	85
Online advertising activity	–	39	–	–	1
Other	–	44	–	–	2
Total allocated to direct charitable expenditure	<u>17</u>	<u>1,045</u>	<u>–</u>	<u>21</u>	<u>169</u>

## 6 ALLOCATION OF SUPPORT COSTS (continued)

	Membership Admin £'000	Legal, Professional & Consultancy £'000	Office Costs £'000	Total 2024 £'000	Total 2023 £'000
Membership	–	–	–	176	133
Publications and journals	1	1	3	110	124
Training – restricted funds	–	–	–	–	–
Training	8	12	38	341	332
Exhibitions and events	1	1	3	126	106
Consultancy – restricted funds	–	–	–	34	17
Consultancy	9	14	45	515	633
Online advertising activity	–	–	1	41	45
Other	–	–	1	47	45
Total allocated to direct charitable expenditure	<u>19</u>	<u>28</u>	<u>91</u>	<u>1,390</u>	<u>1,435</u>

## 7 INCOMING RESOURCES – DEFERRED INCOME

Incoming resources where there is an element of deferred income are as follows:

	Membership £'000	Publications & Journals £'000	Training £'000	Exhibitions and Events £'000
Deferred income at 1 April 2023 and released to incoming resources	2	55	140	81
Income received in year	3	157	1,788	133
Deferred income at 31 March 2024	<u>(2)</u>	<u>(62)</u>	<u>(168)</u>	<u>(93)</u>
Income received in year	<u>3</u>	<u>150</u>	<u>1,760</u>	<u>121</u>

	Consultancy £'000	Online advertising activity £'000	Other Income £'000	Total 2024 £'000
Deferred income at 1 April 2023 and released to incoming resources	40	19	7	344
Income received in year	2,223	16	51	4,371
Deferred income at 31 March 2024	<u>(7)</u>	<u>(7)</u>	<u>(6)</u>	<u>(345)</u>
Income received in year	<u>2,256</u>	<u>28</u>	<u>52</u>	<u>4,370</u>

The reasons for deferring income are shown in note 1 to these financial statements.

# Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

## 8 STAFF

### a. Staff Numbers

The average number employees during the year was as follows:

	2024	2023
	No	No
Operational delivery	16	15
Support	19	21
	<u>35</u>	<u>36</u>

In prior year, roles were not split by category. The prior year comparative has been restated in line with current year categorisation.

### b. Staff Costs

The aggregate payroll costs of staff were as follows:

	£'000	£'000
Wages and salaries	1,364	1,366
Social security costs	150	140
Pension costs	101	104
Other employee benefits	8	7
	<u>1,623</u>	<u>1,617</u>

### c. Higher Paid Staff

Information regarding employees receiving emoluments exceeding £60,000 during the year ended 31 March 2024.

	No	No
Number of employees receiving emoluments between £60,001 and £70,000	–	1
Number of employees receiving emoluments between £70,001 and £80,000	–	1
Number of employees receiving emoluments between £80,001 and £90,000	–	–
Number of employees receiving emoluments between £90,001 and £100,000	<u>1</u>	<u>2</u>

There were no defined retirement pension benefit contributions paid during the year to 31 March 2024 (31 March 2023: £Nil).

No Trustee received any emoluments from the charitable company during the year to 31 March 2024 (31 March 2022: £Nil).

£2,649 of expenses were reimbursed to or incurred on behalf of trustees during the year (31 March 2023: £3,009).

### d. Key Management Personnel

The key management personnel of the charitable company comprise the trustees and the executive leadership team as listed on page 6. The executive leadership team consisted of 3 employees as at 31 March 2024 (31 March 2023: 3).

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charitable company for year ended 31 March 2024 was £290,271 (31 March 2023: £328,629).

## 9 MOVEMENT IN TOTAL FUNDS FOR THE YEAR

Movement in total funds for the year is stated after charging:

	2024	2023
	£'000	£'000
Depreciation of tangible fixed assets – owned	31	38
Depreciation of tangible fixed assets – finance leases	–	–
Amortisation of intangible assets	21	75
Auditors' remuneration – audit work	13	13
Auditors' remuneration – non audit work	<u>–</u>	<u>1</u>

## 10 TANGIBLE FIXED ASSETS

	Freehold Property £'000	Office Equipment £'000	Computer Equipment £'000	Total £'000
<b>Cost</b>				
At 1 April 2023	221	80	121	422
Additions	–	2	16	18
Disposals	–	–	(41)	(41)
At 31 March 2024	<u>221</u>	<u>82</u>	<u>96</u>	<u>399</u>
<b>Depreciation</b>				
At 1 April 2023	60	46	101	207
Charge for the year	2	13	16	31
Eliminated on disposal	–	–	(40)	(40)
At 31 March 2024	<u>62</u>	<u>59</u>	<u>77</u>	<u>198</u>
<b>Net book value</b>				
At 31 March 2024	<u>159</u>	<u>23</u>	<u>19</u>	<u>201</u>
At 31 March 2022	<u>161</u>	<u>34</u>	<u>20</u>	<u>215</u>

Included within the net book value is £1,291 (31 March 2023: £1,687) relating to assets held under finance leases.

## 11 INTANGIBLE ASSETS

	Total £'000
<b>Cost</b>	
At 1 April 2023	227
Additions	–
At 31 March 2024	<u>227</u>
<b>Amortisation</b>	
At 1 April 2023	170
Charge for the year	21
At 31 March 2024	<u>191</u>
<b>Net book value</b>	
At 31 March 2024	<u>36</u>
At 31 March 2023	<u>57</u>

Intangible assets are made up of computer software and relate to a CRM (Salesforce) and website (Drupal) which went live in January 2021.

# Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

## 12 DEBTORS

	2024 £'000	2023 £'000
Trade debtors	261	348
Prepayments and accrued income	731	728
Other debtors	12	12
	<u>1,004</u>	<u>1,088</u>

## 13 CASH AT BANK

	2024 £'000	2023 £'000
Current accounts	351	818
Instant access deposit accounts	86	10
	<u>437</u>	<u>828</u>

Fixed term deposits of less than one year are treated as liquid resources and included within cash at bank.

## 14 ANALYSIS OF CHANGES IN NET FUNDS

	1 April 2023 £'000	Cashflow £'000	31 March 2024 £'000
Cash in hand and at bank	828	(391)	437
Finance lease obligations	2	(1)	1
<b>Total</b>	<u>830</u>	<u>(392)</u>	<u>438</u>

## 15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £'000	2023 £'000
Trade creditors	58	52
Accruals	512	804
Deferred income	345	344
Finance leases (note 18)	–	1
Other creditors	2	–
Taxation and social security	199	256
	<u>1,116</u>	<u>1,457</u>

## 16 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £'000	2023 £'000
Finance leases (note 18)	<u>1</u>	<u>1</u>

## 17 TAXATION

No taxation is payable for the current or previous financial year as all surpluses arise from activities furthering the charitable objects of the charitable company and are utilised for charitable purposes, therefore leading to exemption from taxation.

	2024 £'000	2023 £'000
<b>18 OBLIGATIONS UNDER LEASING ARRANGEMENTS</b>		
Gross lease obligations repayable:		
Within one year	–	1
Greater than one year and less than five years	1	1
	<u>1</u>	<u>2</u>
Less finance charges	–	–
Net lease obligations repayable	<u>1</u>	<u>2</u>

## 19 CONSTITUTION

The charitable company is limited by guarantee and does not have a share capital.

## 20 RESTRICTED INCOME FUNDS

	Balance at 1 April 2023 £'000	Incoming resources £'000	Outgoing resources £'000	Balance at 31 March 2024 £'000
DfE funded project	–	68	68	–
EEF funded project	–	56	56	–
Other funded project	–	10	10	–
	<u>–</u>	<u>134</u>	<u>134</u>	<u>–</u>

The DfE funded project relates to a grant received with the objective of developing and providing an early years training package that can be used in all mainstream schools to give an overview of all aspects of SEND.

The EEF funded projects relates to a grant received with the objective of delivering a structured, peer-to-peer evaluation of SEND provision.

The other funded project relates to a grant received from Thomas Pocklington Trust with the objective of improving outcomes for learners with visual impairment at post-16 through development and delivery of training webinars.

# Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

## 21 UNRESTRICTED INCOME FUNDS

	£'000
Balance at 1 April 2023	730
Net deficit for the year	(169)
Balance at 31 March 2024	<u>561</u>

## 22 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2024 are represented by:

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds £'000
Tangible and Intangible fixed assets	237	-	-	237
Current assets	1,441	-	-	1,441
Current liabilities	(1,116)	-	-	(1,116)
Non-current liabilities	(1)	-	-	(1)
	<u>561</u>	<u>-</u>	<u>-</u>	<u>561</u>

Comparative information in respect of the preceding period is as follows:

Fund balances at 31 March 2023 are represented by:

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds £'000
Tangible fixed assets	272	-	-	272
Current assets	1,916	-	-	1,916
Current liabilities	(1,457)	-	-	(1,457)
Non-current liabilities	(1)	-	-	(1)
	<u>730</u>	<u>-</u>	<u>-</u>	<u>730</u>

### 23 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£'000</b>	<b>£'000</b>
Net expenditure	(169)	(77)
Investment income	(26)	(11)
Interest payable and similar charges	1	–
Depreciation	31	38
Amortisation	21	75
Decrease/(increase) in trade debtors	87	(161)
(Increase)/decrease in prepayments and accrued income	(3)	211
Increase in other debtors	–	(12)
Increase/(decrease) in trade creditors	6	(313)
(Decrease)/increase in accruals	(292)	598
Increase/(decrease) in deferred income	1	(109)
Increase/(decrease) in other creditors	2	(16)
(Decrease)/increase in taxation and social security	(57)	148
<b>Net cash (used in)/provided by operating activities</b>	<b>(398)</b>	<b>371</b>

### 24 CAPITAL AND OTHER COMMITMENTS

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Contracts for future capital expenditure not provided in the financial statements – tangible fixed assets	6	–

The company had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

<b>Payment due</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Not later than one year	31	–
Later than one year and not later than five years	3	–
Later than five years	5	–
	<b>39</b>	<b>–</b>

# Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

## 25 RELATED PARTY TRANSACTIONS

The following related party transactions took place in the period of account:

Purchases of nasen services

Related Party	Relationship	Number of transactions	Total £	Outstanding at 31 March 2024
PINC College	Declared Trustee interest	2	316	0
Newfriars College	Declared key management interest	2	178	79
The Bridge School	Declared Trustee interest	1	158	0
St. Martin's School	Declared key management interest	1	158	0
Halesowen College	Declared Trustee interest	1	79	0

nasen purchasing services

Related Party	Relationship	Number of transactions	Total £	Outstanding at 31 March 2024
Blackfriars Academy	Declared key management interest	4	11,779	0

All transactions were conducted at arm's length, in accordance with nasen's normal procurement procedures and with Charities SORP (FRS 102) 2019.





nasen House, 4-5 Amber Business Village, Amber Close  
Amington, Tamworth B77 4RP  
e: [welcome@nasen.org.uk](mailto:welcome@nasen.org.uk)

**THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (NASEN)**

England & Wales - Charity number 1007023


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# Accounts

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**nasen**

Helping Everyone Achieve 

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2023



# Welcome from Elaine Simpson

Chair of nasen Board of Trustees

**Welcome to our 2022/23 annual report – a window into the busy nasen world, and a chance to reflect on the strides we are continuing to make so that all children and young people with Special Educational Needs and Disabilities (SEND) and learning differences can access the education they deserve.**

This year, we've seen and reacted to unprecedented change at a critical time in the development of SEND policy and legislation. **nasen** was agile in response to a period of ministerial uncertainty, quickly forging effective relationships with key government officials when required to maintain momentum. At times, it has felt like a rollercoaster!

This has been a challenging year for the whole SEND workforce and we are proud of our achievements in supporting that workforce. With over 88,000 staff in schools in England signed up as **nasen** members and having members in almost three quarters of England's schools, we believe that we are uniquely positioned both as the 'voice' of the sector and as a support for the sector.

*The SEND and Alternative Provision Green Paper: Right Support, Right Place, Right Time*, presented us all with the opportunity to steer the government's direction. I was proud to see **nasen** leading and contributing to so many important conversations. The **nasen** community was drawn close and we ensured their views were garnered through a series of 10 carefully planned events. There was collaboration with other partners through workshops ranging from generic sessions, to more focused areas, such as Early Years and proposals for digitised Education, Health and Care (EHC) Plans. These events along with associated guidance, helped many individuals develop their own contributions to the debate, and we ensured that members' views were represented through the organisational response. It was an exciting time indeed – it feels like a fresh start is coming, and we remain hopeful that delivery of the *SEND and Alternative Provision Improvement Plan* will not disappoint.

In other new beginnings, we completed the first year of our ambitious 3-year programme – *Universal SEND Services*. Funded by the Department for Education (DfE) and delivered through Whole School Send and our partners, it has already reached 72% of schools and 99%



of further education (FE) settings in England. The programme helps to develop the education workforce so that more children and young people have their needs identified and met effectively, resulting in successful learning, improved Preparation for Adulthood, and better pathways to employment.

Further afield, **nasen** continues to influence on the international stage. Our collaboration with the LEGO Foundation, and our consultancy work with the Ministry for Education, UAE, being just two examples of the work we are delivering to enhance global inclusion.

I could go on – there is so much more I'd like to write about, but I will save it for the pages ahead.

In the meantime, my sincere thanks go to everyone involved in **nasen's** success – to my dedicated and talented fellow Trustees, to our excellent executive team and all of our outstanding staff team who work so diligently, to our partners and collaborators and of course, our community of practice. So much has been achieved in the last year, but as ever, we must press on knowing that the journey ahead is just as important as the steps we've taken to get to this point.

A handwritten signature in black ink, reading 'Elaine Simpson'.

**Elaine Simpson**  
Chair of Trustees

# Foreword by Annamarie Hassall

Chief Executive of nasen (the National Association for Special Educational Needs) and Chair of Whole School SEND

**Every day I am reminded of the deep-seated care that drives our work – without this care, the education sector wouldn't be half of what it is, and the children and young people we serve wouldn't experience nearly as many positive outcomes. The dedication of everyone involved is something that compels me to strive for further improvements in the way we meet the needs of children and young people with SEND.**



To achieve that change, we must work together. A major focus in my CEO role – and something that is integral to **nasen's** position as England's leading SEND organisation for workforce development – is to convene with others who are equally as committed to transformation. Our network spreads far and wide, and includes representatives from the mainstream and specialist sectors, from professional associations and membership organisations, and of course, from key government departments. Beyond the professional arena, our relationships with parent facing and parent support organisations remain as important as ever. At the end of 2022/23, it is pleasing to note how many of our achievements have resulted from our collaborations.

As an example, in hosting the National SEND Reference Group, we influenced funding allocations for specialist schools, drew attention to issues around teacher and support staff retention, input to policy teams leading on all areas of the SEND and Alternative Provision

(AP) review and supported post Covid recovery initiatives – National Tutoring and Behaviour Hubs being two such programmes. Our participation in these and in other sector-led forums, such as the Special Education Consortium (SEC), allowed us to use our voice to influence and create broader understanding of the issues relating to SEND across the sector. We facilitated conversations across policy teams and the sector, a total of 20 requests as part of the SEND Review consultation process and continued to engage with the SEND and AP implementation teams during the development of the SEND and Alternative Provision Improvement Plan.

Collaboration has also been key in other areas, such as technology – we worked in partnership with Microsoft to coproduce a joint response to the proposals made around digitised EHC Plans, and with Microlink PC to devise and implement the Assistive Technology (AT) Test and Learn Programme for DfE.

The final highlight for me this year was welcoming new editors to the *Journal of Research in Special Educational Needs* (JORSEN), one of our well-respected research journals.

As I look back over 2022/23, I find a great deal of pleasure in leading this extraordinary organisation, along with an understanding that the whole is as strong as the sum of its parts.

A handwritten signature in black ink that reads "Annamarie Hassall". The signature is written in a cursive, flowing style.

**Annamarie Hassall MBE**  
CEO, **nasen** and Chair of Whole School SEND

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# Our Mission, Vision and Values

## Our Vision

That the educational experience for learners with SEND will be consistently as good as it is for learners without SEND.

## Our Mission

To support and develop the education workforce.

To achieve this, we will:

- Ensure that the education workforce is fully equipped to meet the needs of *all* learners, including learners with SEND by
  - Providing information, training and resources to develop the education workforce.
  - Delivering programmes, initiatives and services that support the education workforce.
  - Being the champion, friend and protector of children and young people with SEND and all those who support them.
  - Acting as a conduit between SEND sector influencers and the education workforce.

## Our Values



### PULLING TOGETHER

We collaborate with partners, external stakeholders, and colleagues. As teams and individuals, we are accountable for our work, understand each team's role, and know when to work together.



### DOING THE RIGHT THING

Despite pressures of time and money, we do the right thing, guided by our moral purpose, informed by our stakeholders, and driven by nasen's values.



### INCLUSION

Inclusion is our purpose. Processes and behaviours which could be exclusionary are openly discussed and adapted to become more inclusive.



### LEARNING MINDSET

Our knowledge and understanding enables us to advocate, influence and make change happen. At all levels of the organisation, continuing professional development (CPD) is prioritised.



### PASSION AND PROACTIVITY

nasen's work is important. Initiative is taken when there is a clear need.



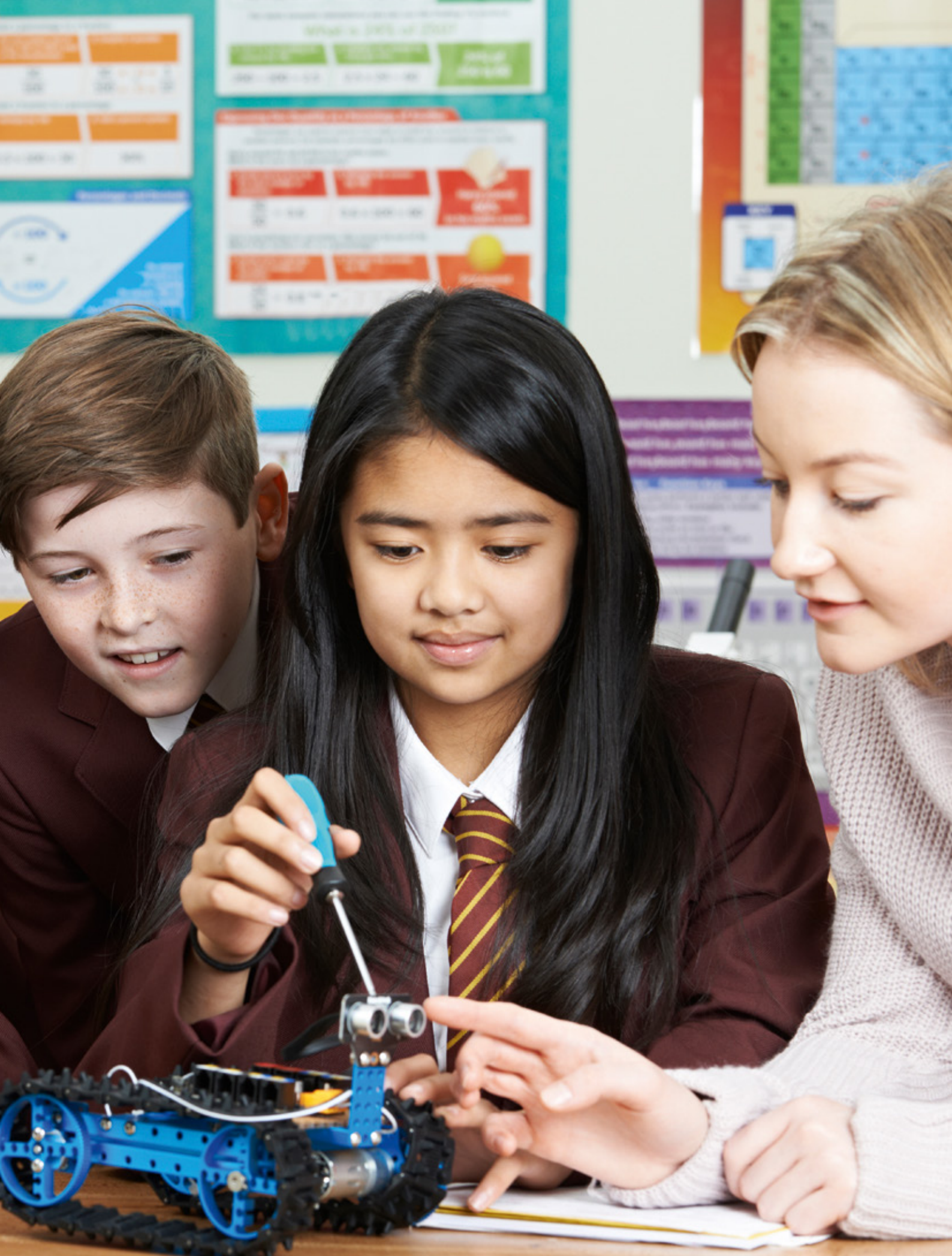
### TRUST

nasen is trusted as an organisation that listens and responds to stakeholder needs. Internally, trust manifests itself in distributed leadership and empowerment.



### PEOPLE-CENTRED

People are at the centre of nasen's work. Empathy guides each step on the journey to inclusion.



# nasen in Numbers



MEMBERSHIP REPRESENTED IN

# 73%

SCHOOLS ACROSS ENGLAND

(17,652 OF 24,340 ACCORDING TO SCHOOL DATA FROM SEN ENGLAND DATA)



MARCH 2023

# 88,801

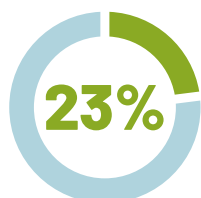
MEMBERS

MARCH 2022

# 57,850

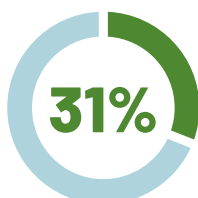
MEMBERS

# 53% YEAR ON YEAR INCREASE



# 23%

of nasen members are Special Educational Needs Co-ordinators (SENCOs)



# 31%

of nasen members are teachers, teaching assistants (TAs), early years practitioners and support staff (and not SENCOs)



# 16%

are in leadership roles (and not SENCOs)



# 118 EVENTS

**81** OF THESE WERE DELIVERED THROUGH OUR DfE FUNDED PROGRAMMES – *Universal SEND Services* and *AT Test and Learn*



# 3,489

DELEGATES ATTENDED LIVE EVENTS

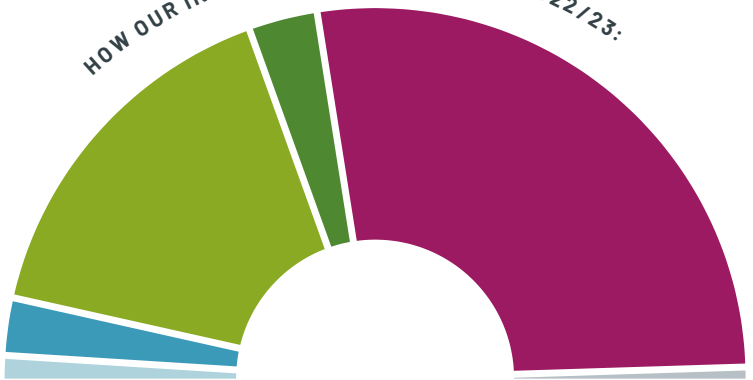


AND OVER

# 2,500+

ACCESSED RECORDINGS AT A TIME THAT FITS AROUND THE PRACTICALITIES OF SCHOOL LIFE

HOW OUR INCOME WAS GENERATED IN 2022/23:



- 3% INTERNATIONAL MEMBERSHIP
- 4% PUBLICATIONS AND JOURNALS
- 34% TRAINING
- 4% EXHIBITIONS AND EVENTS
- 53% CONSULTANCY
- 2% OTHER

**£4.8M** EXPENDITURE ON CHARITABLE ACTIVITIES FROM UNRESTRICTED FUNDS IN 2022/23



OF THOSE WHO ATTENDED nasen CPD



LIKELY TO INCORPORATE LEARNING



LIKELY TO SHARE LEARNING AS A RESULT OF ATTENDING NASEN CPD



**91,302**  
UNIQUE DOWNLOADS OF OUR RESOURCES  
**571,000**  
DOWNLOADS OF NASEN JOURNALS

**4,775**  
PRACTITIONERS ACCESSED ONLINE SEND CPD UNITS

NASEN CONNECT ACCESSED BY UP TO  
**2,750**  
ONLINE READERS EACH ISSUE



# Membership Engagement

The nasen membership includes all those who engage with our work by signing up to our community, participating in training and accessing resources. Once again this year, they shared valuable insights through the annual survey. With over 800 responses to the 2022/23 survey, findings have demonstrated successes, identified areas for improvement, and informed planning for activity across all areas of our work.

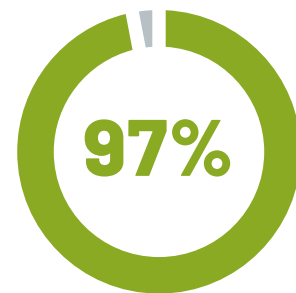
## Key highlights

### MEMBERSHIP SATISFACTION:



**98%**

WERE EITHER EXTREMELY LIKELY OR LIKELY TO RECOMMEND NASEN



WERE EITHER EXTREMELY SATISFIED, VERY SATISFIED OR SATISFIED WITH THEIR MEMBERSHIP

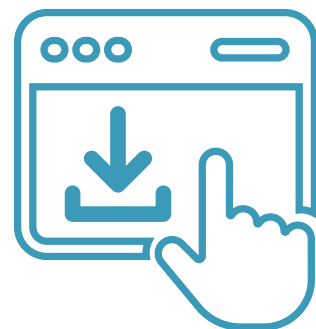
### MEMBERSHIP BEHAVIOUR:



**61%**

OF MEMBERS ACCESSED WWW.NASEN.ORG.UK AT LEAST ONCE A MONTH

**94%** OF MEMBERS WHO USE THE WEBSITE FIND IT USEFUL OR VERY USEFUL



**57%** OF MEMBERS ACCESSED A FREE RESOURCE AT LEAST ONCE A MONTH



**40%**

OF MEMBERS REFER TO NASEN CONNECT MAGAZINE AT LEAST ONCE A MONTH

**84%** OF THOSE WERE EITHER EXTREMELY VERY SATISFIED OR SATISFIED WITH THE CONTENT

Members wanted, we delivered

Early Years

policy

information on funding

school anxiety

resources

re-engaging learners after absence

intersectionality

condition specific information

international

mental health support for practitioners

trauma-informed approach

embedding inclusion in mainstream policies

guidance for governors

evidence-based interventions

case studies

speech, language and communication needs

role-specific information

support

# Membership Engagement (continued)

## Members wanted, we delivered



### Members wanted:

Sector news (34%) and policy updates (30%). In fact, keeping up with sector news was the third most popular motivation for being a nasen member, behind accessing free resources and other CPD, such as webinars, from nasen and Whole School SEND.

### nasen delivered:

The Policy Hub hosts the latest news on government policy and legislation relating to SEND, along with organisational responses and resources to support members' understanding and individual participation in consultations. The amount of sector news and policy updates in nasen Connect has also been increased.



### Members wanted:

More CPD for Early Years practitioners and relating to Speech, Language and Communication Needs (SLCN).

### nasen delivered:

A programme of CPD reflective of the community's needs.



### Members wanted:

CPD that doesn't rely on huge budgets (53% of members say budget is a barrier).

### nasen delivered:

nasen is a non-profit organisation although we do need to generate income to pay running costs and fund initiatives. We are now in our second full year of utilising income raised to provide free nasen membership to those in the UK – an ongoing commitment to helping overcome financial challenges faced in the sector.

Much of the CPD offer comes at no cost to members – either as part of our charitable activity, or because it is funded by others. In addition, access to other topics of learning, is available for as little as £50.



### Members wanted:

More hours in the working day (22% of members said their lack of available time limits CPD opportunities).

### nasen delivered:

While we can't gift time, steps have been taken to help the community save time where possible. For example, when the government's 101-page *SEND and AP Improvement Plan* was launched, a quick-read overview suite of guides that outlined the impact on specific roles in education settings was developed and launched the same day. There is also access to 'bite-sized' SEND CPD on Demand, enabling a fully flexible approach.

**nasen is committed to doing more to help develop inclusive practice in the most cost- and time-efficient ways possible and we will continue to build this into our work.**

# Our Progress

Our strategy continues to be shaped by the 5-year plan, which was published in 2020 and contained 5 key areas of focus:

## Membership

While it removed barriers for the sector, increased our reach and enabled us to represent a larger proportion of practitioners, the bold decision to remove membership fees at the start of 2021 was not without significant challenge. It has been encouraging to see that, over the past year, members have continued to engage with relevant and worthwhile offers so that more can be done for children and young people with SEND.

In 2022/23, we:

- **Continued to instil a Whole School SEND approach**

In fact, 69% of members in 2022/23 came from a mainstream setting and were being supported to deliver high quality inclusive practice that helps *all* children and young people.

- **Reinforced engagement through careful segmentation**

Understanding members and their needs has underpinned more strategic and targeted communication. For example, a new Universal SEND Services user 'journey' enabled members to travel from an initial expression of interest in a specific area all the way through to interactive discussion sessions that related to content we knew they had covered in online SEND CPD units.

“ It has been very enriching to share experiences and approaches with people from different settings.

- **Listened to (and acted on) member feedback**

Once again, membership feedback was sought through our annual survey, to which there were over 800 responses. The insights informed planning decisions for 2023/24, including changes to the website and updates to our training offer.

“ We loved the Teacher Handbook: SEND - we'd like to see it extend to strategies for more subjects!

- **Increased reach by working with the wider services**

In line with the launch of the new area SEND inspection framework, an offer of support for Local Authorities (LAs) was developed to help drive strategic and operational improvement in inclusion and SEND through LA leaders and practitioners in their areas. Work also began with NHS England in order to plan how best to establish links with Integrated Care.

## Workforce Development

**nasen** delivered a structured programme of CPD, accredited training and conferences to support the SEND workforce. As ever, this included information, training, consultancy, and resources to ensure that all those we work with in the UK and across the globe receive the most up-to-date knowledge and support required to effect progress towards a society that is inclusive by design.

### In 2022/23, we:

- Returned to Birmingham with our flagship event – **nasen LIVE**. The event proved once again to be an unmissable opportunity for the sector to learn about the latest developments and reinforce inclusive practice.
- Worked in strategic partnership with The Education Training Foundation and Autism Education Trust, to deliver Year 1 of *Universal SEND Services* – an ambitious programme funded until 2025 by the DfE which has so far reached 72% of schools and 99% of further education (FE) settings in England.
- Listened and responded to sector need by developing a number of new CPD programmes. Amongst them were:
  - *The Golden Key* – a programme for Early Years practitioners in the role of key person was delivered to over 300 participants as a test and learn trial in partnership with LAs.
  - As part of *Universal SEND Services*, we developed four online SEND CPD units on the topic of SLCN, and delivered four responsive webinars on various other timely themes:
    - Anxiety-based school avoidance
    - Developing ambitious and accessible curriculums for all
    - Ensuring accurate identification of SEN in school/college settings
    - Understanding the Ofsted framework for school evaluation of SEND.

“ A well structured and well delivered webinar, supported by evidence and further reading that will help schools to shape their policies. I will share this across the trust.

- Continued to assess impact through surveys and focus groups to ensure content and delivery has a real and direct impact on the professionals it is delivered to, and the learners in their settings.
- In support of the work of LAs, developed a range of CPD for school and setting improvement in SEND and for raising the quality of SEND casework and information and support services. The focus of CPD responds to key areas such as the leadership for SEND, the quality of teaching and strategic management through effective self and peer evaluation.
- Secured funding to support further work in the AT space through delivering DfE’s *Test and Learn Programme* – a 6-month course encouraging practitioners from 150 mainstream maintained schools to use technology to reduce or remove barriers to learning.
- Continued work on the international stage, delivering the new *Inclusion Framework for the Private and International School Sector* in Abu Dhabi, and the *Integrated EHC Plan Project* for the Ministry of Education in the UAE. **nasen** was also selected by the British Council as an International Development SEND supplier – recognition that we have the technical skills necessary to support the UK Government’s Official Development Assistance agenda for improving education and learning outcomes through whole-system reform.

## Our Progress (continued)

### Collaboration and Co-production

More is achieved when we work together. That means constantly seeking to create opportunities to share knowledge, ideas and experience, and to increase the extent to which resources, training, events and research are created, developed and delivered collaboratively. Consciously committed to co-production, it is recognised that where lived experience is incorporated, it adds depth and richness, and helps foster a sense of shared purpose.

#### In 2022/23, we:

- Worked closely with DfE and the Whole School SEND consortium to maximise the impact of funded activity.
- Partnered – as previously stated – with the Education and Training Foundation to gain further reach across the post-16 sector and worked with the Autism Education Trust to further embed positive attitudes towards autism across the sector.
- Welcomed a third corporate sponsor, Rockerbox News, joining Scanning Pens and Axcis Education. Such relationships bring much needed income to **nasen**, in return for advertising and trading activity. But sponsorship goes deeper than the transactional relationship with each partner bringing added value, a wider set of perspectives and the ability to amplify issues pertinent to the sector and SEND.
- Appointed two co-chairs for our Stakeholder Advisory Group, both of whom have lived experience of SEND – one as a parent and one as a young person.

**“ This program has enabled us to make fundamental changes to our business that we wouldn’t have otherwise! The mindset of all employees and the company as a whole is shifting, which is remarkable!”**

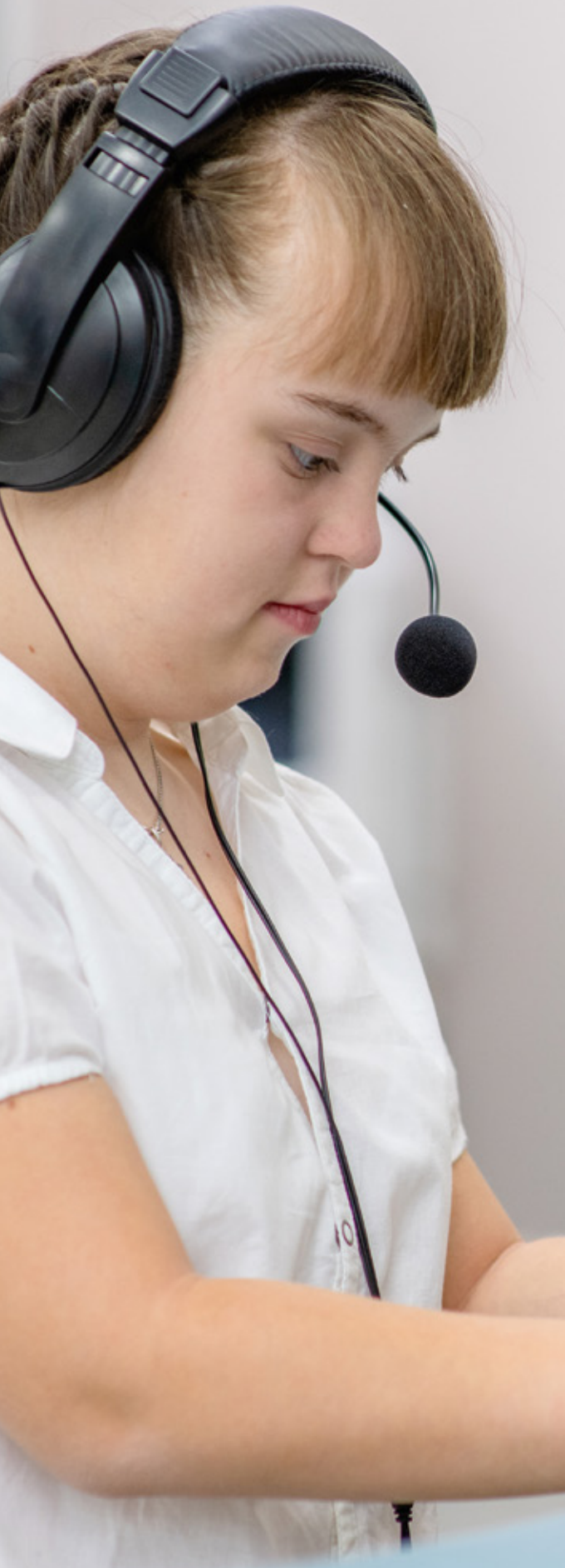
*Play for All Accelerator Organisation*

- Sought the views of children and young people through the Young People’s Advisory Group for Whole School SEND on topics such as the development of content for new online training units,



the best ways to enable a child or young person to access, complete and succeed in education, and how best to support the happiness of children and young people at school and college.

- Continued with delivery of Phase 2 of the Play for All Accelerator. Our work, alongside Founders Intelligence and the LEGO Foundation has given the organisations involved in the program a platform to talk about how important inclusivity is and raise awareness substantially in different communities around the world.
- Partnered with Microlink PC to devise and implement the AT Test and Learn programme for DfE with the aim of encouraging education practitioners to use technology which they already have available to them to reduce or remove barriers to learning for all children and young people.
- Coproduced a project with Potential Plus UK focusing on raising awareness about Dual or Multiple Exceptionality, championing conversations about neurodiversity more broadly and establishing a web-based Centre of Excellence. Our project report ‘Support without Limits’ summarises the project, made possible through a grant from the Comino Foundation.



- Collaborated with schools and other settings, parents, LAs and digital experts to produce a joint response with Microsoft to the proposals made around digitised EHC Plans in the *SEND and AP Green Paper – Right Support, Right Place, Right Time*.
- Formed a strategic partnership for **nasen International** with The University of Cambridge's international development arm – Cambridge Partnership for Education (CPE). CPE deliver training to school leaders and teachers all over the world, leading to higher quality, more inclusive teaching, and better outcomes for students.

### Thought Leadership

**nasen's** position at the forefront of the sector has been earned through respect. The voice of authority is rooted in evidence, thought leadership and research. Once again, a full contribution to the formation of policy and practice, and a strong presence across relevant journals and news publications, has been maintained.

#### In 2022/23, we:

- Began delivery of a 3-year Action Research and Lesson Study Programme, in partnership with the University of Derby, supporting 125 schools and FE colleges to develop their own bespoke small-scale research projects.
- Initiated our 'Innovation for SEND' project with the Sea View Trust to source and support promising practice for SEND in schools and colleges, replicating and scaling up so that others may benefit from it.
- Secured a new contract with publisher, Wiley, and welcomed new editors to JORSEN, one of our sector-leading research journals. The combined suite, which includes *British Journal of Special Education* (BJSE) and **Support for Learning** (SfL) enjoyed in excess of 571,000 downloads and secured their sector-leading positions.
- Responded to the *House of Lords call for evidence on the implementation of the Children and Families Act 2014* (April 2022), as well as submitting a response to the DfE's *SEND Review: Right support, Right place, Right time* (July 2022) and the *Review of EHC Plans: proposed timescales* (August 2022).

## Our Progress (continued)

### Champion, Friend, and Protector

The desire to help others thrive is what drives the **nasen** agenda. The education sector can be a complicated and emotive space, so we commit to listening carefully, and representing the voice of our members. As an employer, we also recognise the importance of protecting our people, who play integral roles in delivering our ambitions.

#### In 2022/23, we:

- Hosted the National SEND Reference Group, providing a trusted – and politically neutral – space for the education sector and government departments to discuss policy areas, and receive feedback directly from key stakeholders on topics such as funding allocations for specialist schools, teacher and support staff retention, the SEND and AP review and delivery of initiatives that support post Covid recovery.
- Funded and supported the independently chaired, sector-led National SEND Forum enabling a wide network of sector partners to collaborate, exchange knowledge and develop thought leadership which could influence policy or change practice.
- Supported the SEN Policy Research Forum as a lead member on an advisory subgroup of the wider Higher Education Institutions and Research Community Forum.
- Worked alongside the Northern Ireland Advisory Group to re-establish a collaborative forum of practitioners and academics, identifying and sharing practical strategies to support SEND in settings across Northern Ireland.
- Played a key role in the Special Education Consortium – now a group of 40 organisations, including parent and carer groups, charities, SEND professionals, and unions, and which is recognised by the policy makers as a place to come and gain crucial insights.
- Attended a regular Ministerial Round Table group to represent our members, and ensure their voice was reflected in briefings to government.
- Supported NHS England with research, shining a light on the disrupted education experience for children and young people during and after hospitalisation.
- Conducted valued conversations, and collaborated, with parent-facing and parent support organisations such as Contact and with the National Network of Parent Carer Forums and the Council for Disabled Children.
- Responded publicly to the SEND and Alternative Provision Improvement Plan.
- Further explored the importance of mental health and wellbeing for all stakeholders – internal and external – as part of the Mental Health at Work Commitment.



# GOVERNANCE, STRUCTURE AND MANAGEMENT



# Governance, Structure and Management

The Trustees are pleased to present their annual directors' report, together with the financial statements of the charity for the period ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.



## Legal Status and Objects

The Association is a charitable company limited by guarantee and is governed by the terms set out in its Memorandum and Articles of Association.

The objects of the Charity are to promote the education, training, advancement, development and care of all infants, children, young persons, and others of whatever age with learning differences by, but not limited to, providing relevant information, training and resources to education professionals who work with such people.

## Public Benefit Statement

In accordance with S17(5) of the Charities Act 2011, Trustees have referred to the guidance contained in the Charity Commission's general guidance on public

benefit when reviewing its aims and objectives and in planning future activities. In particular, Trustees considered how our planned activities would contribute to the aims and objectives we have set.

In setting our objectives and planning our activities we have also given careful consideration to the Charity Commission's supplementary public benefit guidance on advancing education and fee charging. The charity relies on income from fees and charges to cover its operating costs. The income generated in this way enables **nasen** to serve the public benefit we provide. In setting the level of fees, charges and concessions, the Trustees give careful consideration to the accessibility of our goods and services to those on low incomes.

## The Board of Trustees

Trustees are appointed for a term of three years from the date of their appointment and shall be eligible for re-appointment for one further term of three years. In exceptional circumstances and with Board approval a Trustee may serve a further year.

New Trustees are appointed by the existing Board of Trustees by a structured selection process ensuring a spread of expertise. All incoming Trustees are provided with an induction pack outlining their role and responsibilities including details of the charity's internal policies and regulations.

The charity prioritises the training needs of Trustees with a particular focus on the good governance of the Association.

Trustees give their time voluntarily and receive no benefits from the charity other than expenses directly incurred.

The Board of Trustees administers the charity and holds quarterly Committee and Full Board meetings to monitor progress and enable strategic decisions to be made.

Operational management is delegated by the Trustees to the Chief Executive who is accountable to the Board of Trustees for their stewardship of **nasen**. The Chief Executive and the Executive Leadership Team attend Board and Committee meetings.

The majority of activities are undertaken through or coordinated by **nasen's** office at nasen House in Tamworth. In addition, **nasen** has an office in London to support its work with Government.

## Board Committees

The committees operating in the period were as follows:

### *Finance, Risk and Audit Committee*

This committee is responsible for all aspects of **nasen's** financial strategy and performance, ensuring that its resources are being properly and appropriately applied to its objectives. It oversees **nasen's** investments and ensures that these are managed so that they underpin the strategic objectives of **nasen**. The committee has responsibility for safeguarding **nasen's** assets and ensuring sufficient reserves are retained and available to fund our work. Following the removal of the Contracts

Management and Delivery Assurance committee in September 2022, the committee has oversight of the performance of the contracts and grants undertaken by **nasen** including the associated inherent risks and the financial outcome.

### *Strategy and People Committee*

This committee was created in September 2022 and is primarily responsible for overseeing the development and implementation of a strategy to drive the **nasen** mission and vision. This includes oversight of the quality of delivery, such as contracts and grants, along with other resources that represent **nasen** such as the Journals, Connect magazine and publications. The committee is responsible for all aspects of **nasen's** People (HR) related planning. Its remit also includes all statutory and organisational policies, **nasen's** employment responsibilities and related HR matters as well as the oversight of Equality Diversity and Inclusion along with Mental Health and Wellbeing.

### *Contracts Management and Delivery Assurance Committee*

In September 2022, this committee – which was primarily responsible for ensuring that **nasen's** contracts and grants operated to the right quality and standard – was disbanded, and its responsibilities were incorporated into the Finance, Risk and Audit committee and the newly created Strategy and People committee.

### *Human Resources, Policies and Operations Committee*

This committee was also disbanded in September 2022 and its primary responsibilities for policies, employment, HR matters and the operations of **nasen** were incorporated into the newly created Strategy and People committee.

## Pay Policy for Senior Staff

The pay of the senior staff is reviewed annually. In view of the nature of the charity, the directors benchmark against pay levels in other organisations of comparable size. The remuneration benchmark is the mid-point of the range paid for similar roles. If recruitment has proven difficult, a market addition is also paid with the pay maximum being no greater than the highest benchmarked salary for a comparable role.



## Volunteers

Volunteers continue to play a key role in how we deliver our strategic aims and objectives. The Trustees seek advice from our advisory groups made up of volunteers drawn from **nasen's** membership who offer advice and support across all areas of our activities.

## Principal risks and uncertainties

The Board of Trustees maintain a register of the major risks to which **nasen** is exposed. Such risks include failure to keep in touch with the needs of our members or the sector at large, a change and/or reduction in government funding for SEND and loss of organisational and/or sector knowledge through the departure of key individuals from nasen.

Controls, systems, and financial insurances are established to mitigate risks, as far as **nasen** is able, within its own practical and financial constraints. The Finance, Risk and Audit Committee monitors and reviews these arrangements and reports to the Board of Trustees on their effectiveness.

## Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and financial statements in accordance with applicable law and regulations.

Company law and the law applicable to registered charities in England and Wales requires Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe methods and principles in the Charities Statements of Recommended Practice SORP 2019.
- Make judgements and estimates which 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

A photograph of two women in a professional setting. One woman, wearing glasses and a white shirt, is leaning over a laptop, smiling and looking at the screen. The other woman, wearing a red top, is sitting at the desk, holding a pen and looking at the laptop. The background is blurred, suggesting an office or classroom environment. The entire image has a green color overlay.

# FINANCIAL REVIEW OF 2022/23

# Financial Review of 2022/23

## Summary

Aligned with the 5-year plan prepared in 2020, the planned investment of reserves to further nasen's mission in the previous two financial years has begun to come to fruition with a £0.3m improvement in net income excluding depreciation and amortisation compared to prior year. The investment has helped to grow our charitable activities and drive more impact for children and young people with SEND. The benefits of free membership continued to be seen in the second full year of this endeavour, with a 53% increase in members from 57,850 to 88,801 at the end of the financial year. At the time of this report, our membership stands at over 90,000. Although this year generated an outflow from reserves, our cash position strengthened as depreciation of assets (notes 10 and 11) was greater than the outflow from reserves for the year ended 31 March 2023.

This financial year saw consultancy contribution increase to £0.2m in 2022/23 (£0.2m deficit in 2021/22) as we started the first year of the Universal SEND Services contract with the DfE, partnered with the LEGO Foundation to support their global Play for All Accelerator Programme and worked with new commissioners to help ensure a consistently equitable experience for all learners, wherever they may be in the world. This contribution supports nasen's membership, exhibitions and events and training activities. Training income grew 7% year on year to £1.6m in 2022/23 (£1.5m in 2021/22) and is now generating a small surplus compared to £0.1m deficit in 2021/22.

Our planned investment resulted in a reduction of reserves to £0.7m (£0.8m in 2021/22). Although slightly outside the range defined in our reserves policy, trustees agreed to absorb this into the next financial year.

## Charitable Activities Income

Total income for the year ended 31 March 2023 was £4.9m (£3.9m in 2021/22), which represents a 26% increase year on year.

The largest part of our income continued to come from contracts and grants with the DfE and Education Endowment Foundation (£3.5m in 2022/23 compared with £2.5m in 2021/22). In this financial year we delivered the first year of the 3-year Universal SEND Services programme with the Department for Education. The programme aims to improve the quality of teaching to children and young people with SEND, particularly in mainstream schools and FE settings and to ensure needs are identified and met earlier and more effectively, and that preparation for adulthood is delivered from the earliest stages, to support effective transitions, including into employment. We engaged with 73% of schools and 99% FE college settings and reached 4,775 participants with our online SEND CPD units.

In 2022/23 we continued the focus on shifting our income mix towards unrestricted income with overall unrestricted income mix growing to 95% (vs. 81% in 2021/22).

£'000	2022/23	2021/22	YoY
Restricted Income	229	744	-69%
Unrestricted Income	4,719	3,185	48%
<b>Total Income</b>	<b>4,948</b>	<b>3,929</b>	<b>26%</b>
<i>Unrestricted mix</i>	<i>95%</i>	<i>81%</i>	<i>14%</i>

Trading income remained stable at £1.4m in the latest financial year (£1.4m in 2021/22). Focus has been on maintaining a steady stream of our training and consultancy activities. The trading income mix is reduced to 29% (36% in 2022/23) driven by the increase in income from grants and central contracts.

£'000	2022/23	2021/22	YoY
Trading Income	1,413	1,426	-1%
Government-funded Programmes	3,535	2,503	41%
<b>Total Income</b>	<b>4,948</b>	<b>3,929</b>	<b>26%</b>
<i>Trading mix</i>	<i>29%</i>	<i>36%</i>	<i>-7%</i>

## Expenditure

Total expenditure increased from £4.3m to £5.0m, an increase of 17%. With an increased focus on growing unrestricted income, we incurred 34% higher costs from unrestricted funds (£4.8m in 2022/23 vs. £3.6m in 2021/22), mainly driven by £0.6m higher costs on consultancy (£2.6m in 2022/23 vs. £2.0m in 2021/22) and £0.5m higher costs on delivering training to the workforce (£1.6m in 2022/23 vs. £1.1m in 2021/22).

Offsetting these increased costs is a reduction in expenditure from restricted funds of £0.5m (£0.2m in 2022/23 vs. £0.7m in 2021/22). This is due to lower grant activities with central government.

£'000	2022/23	2021/22	YoY
Restricted Expenditure	229	744	-69%
Unrestricted Expenditure	4,808	3,574	34%
<b>Total Expenditure</b>	<b>5,037</b>	<b>4,318</b>	<b>17%</b>

## Net movement in funds

In the year 2022/23 we recorded a net deficit of £0.1m resulting in funds carried forward of £0.7m.

## Reserves policy for the Charity

Trustees set the reserves range for each financial year in line with our reserves policy. Performance against this is reviewed by Trustees at the quarterly Finance, Risk and Audit Committee and reported to the full Board of Trustees. **nasen** operated within the specified reserves range throughout the financial year, and although we finished slightly higher than the target range at 31 March 2023, this is seen as a positive as we move towards break even in 2023/24.

## Outlook

Like many organisations, the cost-of-living crisis has impacted **nasen**. We continue to focus on developing new income streams to expand our capacity to further our charitable aims through investment in staff. In our financial plans for the next year, we anticipate delivering a small positive contribution from our combined activities before depreciation and amortisation costs. This may lead to a further small consumption of reserves.

**nasen** will continue to deliver on the Universal SEND Services contract from the DfE with workforce development through the Whole School SEND consortium in the second year of the 3-year contract. There is an option for the DfE to extend this contract for two further 1-year periods.

We continue to review the opportunities for **nasen** to further its mission and will actively partner with trusts and foundations as well as new commissioners to provide invaluable resources to all our members with the aim of achieving real and sustainable change which results in a consistently equitable experience for all learners.

## Investment

The Board of Trustees have the power to invest in such assets as they see fit. It is the policy of the Board of Trustees that any surpluses of liquid funds are invested in instant access and short-term bank deposit accounts.

## Going Concern

After making appropriate enquiries and in consideration of the reserves policy, the Board of Trustees has a reasonable expectation that **nasen** has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in 'Note 1. Accounting Policies.'

## Statement as to Disclosure of Information to Auditors

In so far as the Trustees are aware at the time of approving our Trustees' annual report there is no relevant information, being needed by the auditor in connection with preparing their report, of which the auditor is unaware, and the Trustees, having made enquiries of fellow Trustees and the auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on 5 October 2023.



And signed on its behalf by  
Elaine Simpson, Chair of Trustees.

# Independent Auditors' Report to the members of the National Association for Special Educational Needs (nasen) for the year ended 31 March 2023

We have audited the financial statements of The National Association for Special Educational Needs (**nasen**) (the charitable company) for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP (FRS 102) 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities SORP (FRS 102) 2019.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statement is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 22, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line

with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to inflated revenue and the charitable company's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charities Commission review of correspondence with legal advisors and enquiries of management so far as they related to the financial statements, and testing of journals and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to

provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Malcolm Winston**  
Senior Statutory Auditor  
UHY Hacker Young (Birmingham) LLP,  
Statutory Auditor  
9-11 Vittoria Street  
Birmingham  
B1 3ND

5 October 2023



**STATEMENT OF FINANCIAL  
ACTIVITIES FOR THE YEAR  
ENDED 31 MARCH 2023**

# Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds 2023 £'000	Total Funds 2022 £'000
<b>Incoming resources</b>					
Incoming resources from generated funds					
Income from donations	2	1	-	1	-
Investment income	3	11	-	11	1
Incoming resources from charitable activities	4	4,719	229	4,948	3,929
<b>Total incoming resources</b>		<b>4,731</b>	<b>229</b>	<b>4,960</b>	<b>3,930</b>
<b>Resources expended</b>					
Charitable activities	4	4,808	229	5,037	4,318
<b>Total resources expended</b>		<b>4,808</b>	<b>229</b>	<b>5,037</b>	<b>4,318</b>
<b>Net expenditure and net movement in funds for the year</b>					
		(77)	-	(77)	(388)
Total funds brought forward	21	807	-	807	1,195
<b>Total funds carried forward</b>	21	<b>730</b>	<b>-</b>	<b>730</b>	<b>807</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 33 to 43 form part of these financial statements.

# Balance Sheet as at 31 March 2023

	Note	2023 £'000	£'000	2022 £'000	£'000
Fixed assets					
Tangible assets	10		215		243
Intangible assets	11		57		132
			<u>272</u>		<u>375</u>
<b>Current assets</b>					
Debtors	12	1,088		1,126	
Cash at bank	13	828		454	
			<u>1,916</u>	<u>1,580</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	15	<u>(1,457)</u>		<u>(1,148)</u>	
<b>Net current assets</b>			459		432
<b>Total assets less current liabilities</b>			<u>731</u>		<u>807</u>
Creditors: amounts falling due after more than one year	16	<u>(1)</u>		<u>-</u>	
<b>Net assets</b>			<u>730</u>		<u>807</u>
<b>The funds of the charity</b>					
Unrestricted income funds	21		<u>730</u>		<u>807</u>

The Trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 33 to 43 form part of these financial statements.

Approved by the Board of Trustees on 5 October 2023 and signed on its behalf by



Elaine Simpson – Chair of Trustees

# Statement of Cash Flows for the Year Ended 31 March 2023

## RECONCILIATION OF NET EXPENDITURE TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES

	<b>Total 2023 £'000</b>	<b>Total 2022 £'000</b>
Net expenditure	(77)	(388)
Investment income	(11)	(1)
Depreciation	38	42
Amortisation	75	76
Increase in trade debtors	(161)	(99)
Decrease/(increase) in prepayments and accrued income	211	(106)
Increase in other debtors	(12)	–
Decrease in trade creditors	(313)	(3)
Increase in accruals	598	79
(Decrease)/increase in deferred income	(109)	88
(Decrease)/increase in other creditors	(16)	2
Increase in social security and other taxes	148	60
<b>Net cash provided by/(used in) operating activities</b>	<b>371</b>	<b>(250)</b>

## CASH FLOWS FROM INVESTING ACTIVITIES

	<b>£'000</b>	<b>£'000</b>
Interest receivable	11	1
Purchases of tangible fixed assets	(10)	(47)
<b>Net cash provided by/(used in) investing activities</b>	<b>1</b>	<b>(46)</b>

## CASH FLOWS FROM FINANCING ACTIVITIES

	<b>£'000</b>	<b>£'000</b>
New finance lease obligations entered	2	–
<b>Net cash provided by financing activities</b>	<b>2</b>	<b>–</b>

	<b>£'000</b>	<b>£'000</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>374</b>	<b>(296)</b>
Cash and cash equivalents at the beginning of the year	454	750
<b>Cash and cash equivalents at the end of the year</b>	<b>828</b>	<b>454</b>

The notes on pages 33 to 43 form part of these financial statements

# Notes to the Financial Statements for the Year Ended 31 March 2023

## 1 ACCOUNTING POLICIES

### Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SORP (FRS 102) 2019 and the Companies Act 2006.

### Going Concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of approval of the financial statements.

### Financial Year

The financial year is the twelve month period starting from 1 April 2022.

### Incoming resources

Incoming resources have been included in the financial statements on the following bases:

**Membership and paid services subscriptions ("Subscriptions")** – subscriptions paid to **nasen** are payable for one year in advance commencing on the date the subscription is purchased. One twelfth of subscription income is recognised each month over the course of a 12 month period. The proportion of subscriptions relating to periods after 31 March 2023 has been deferred and will be included in income in the year ended 31 March 2024.

**Publications** – income from sales of publications is included in the financial statements when the publication is despatched. Income from grant-funded publications is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Royalty income is recognised in the financial year in which publications are sold by **nasen's** publishing partners.

**Journals** – subscriptions/royalties for journals are payable in advance for varying periods throughout the year. One twelfth of subscription income is recognised each month over the course of a 12 month period. The proportion of the subscriptions/royalty relating to journals produced after 31 March 2023 has been deferred and will be included in income in the year ended 31 March 2024.

**Training** – income from grant-funded training is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Income from non-grant-funded training is included in the financial statements on the date the training takes place.

**Advertising and sponsorship** – income is recognised in the month(s) when the advertisements are published and for sponsorship when the event(s) or activity to which the sponsorship relates happens. At 31 March 2023 any advertising or sponsorship paid for activities that happen after the year end is held in deferred income and will be recognised in the following financial period.

**Exhibitions and events** – income from exhibitions and other events is included in the financial statements on the date of the event. Where income is received for an event taking place after 31 March 2023 this has been deferred and will be included in income on the date of the event.

**Consultancy** – income from consultancy projects is included in the financial statements when the company obtains the right to consideration. Amounts received in the 12 month period ended 31 March 2023 in advance of the consideration being earned have been deferred and will be included in income in the year ended 31 March 2024.

**Online resources** – income from grant-funded online resources is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Amounts received from online advertising are recognised as income over the period of the advertising agreement. Amounts relating to the 12 month period ended 31 March 2023 have been deferred and will be included in income in the year ended 31 March 2024.

**Other income** – all other income is included in the financial statements when the amount and entitlement to the income can be measured with reasonable certainty.

# Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

## Resources expended

Resources expended have been included in the financial statements when an obligation to transfer value to a third party has been entered into. Unless there is an earlier legal obligation, donations and grants are included on the date of payment.

Resources expended have been allocated in the Statement of Financial Activities as follows:

- Costs of generating voluntary income – all expenditure directly and indirectly associated with administering voluntary income.
- Charitable activities – all expenditure directly and indirectly associated with meeting the objectives of the charitable company.

Support costs include all head office and committee expenses. Staff and related costs have been allocated to activity cost categories based on estimated time expended in each area. Other support costs have been allocated to activity cost categories based on a proportion of income.

## Tangible fixed assets

Individual tangible fixed assets costing more than £500 are capitalised at historical cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter:

- Freehold property 1%
- Office equipment 20%
- Computer equipment 33%

## Intangible assets

Intangible assets are initially recognised at cost and then subsequently at cost less impairment and accumulated amortisation where:

1. it is probable that the expected future economic benefits will flow to the entity; and
2. the cost or value of the asset can be measured reliably.

Intangible assets are amortised on a systematic basis over their useful lives. The company recognises the development of its new Content Management System ("CMS") and Customer Relationship System (CRM) as an intangible asset as it meets the above criteria and the amortisation period for this asset has been set at 3 years.

## Restricted funds

Restricted funds relate to grants received which can only be applied for a specific purpose.

## Designated funds

Designated funds are amounts which have been set aside out of unrestricted funds to be utilised for specific purposes. The purpose of the designations is to identify that portion of unrestricted funds that has been non-contractually committed. Where funds are designated but, due to a change in circumstances, are never utilised for the designated purpose, they are transferred back to the general fund.

## Leasing commitments

Assets obtained under finance leases are capitalised in the balance sheet and depreciated over the lease term. The interest element of these obligations is charged as expenditure over the relevant period. Rentals paid under operating leases are charged as expenditure as incurred.

## Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are included in resources expended.

## 2 INCOME FROM DONATIONS

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Donations	1	-	1	-

## 3 INVESTMENT INCOME

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Bank interest	11	-	11	1

## 4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Membership	3	-	3	3
Publications and Journals	187	-	187	174
Training	1,636	-	1,636	1,523
Exhibitions and events	124	-	124	153
Consultancy	2,704	229	2,933	2,027
Online advertising activity	30	-	30	25
Other	35	-	35	24
	<u>4,719</u>	<u>229</u>	<u>4,948</u>	<u>3,929</u>

# Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

## 5 CHARITABLE EXPENDITURE

	Direct Charitable Expenditure £'000	Support Costs £'000	Total 2023 £'000	Total 2022 £'000
<b>Unrestricted funds</b>				
Membership	–	133	133	66
Publications and Journals	73	124	197	169
Training	1,292	332	1,624	1,142
Exhibitions and events	108	106	214	199
Consultancy	1,899	633	2,532	1,951
Online advertising activity	18	45	63	47
Other	–	45	45	–
Total unrestricted funds	<u>3,390</u>	<u>1,418</u>	<u>4,808</u>	<u>3,574</u>
<b>Restricted funds</b>				
Training	–	–	–	488
Consultancy	212	17	229	256
Total restricted funds	<u>212</u>	<u>17</u>	<u>229</u>	<u>744</u>
Total charitable expenditure	<u>3,602</u>	<u>1,435</u>	<u>5,037</u>	<u>4,318</u>

## 6 ALLOCATION OF SUPPORT COSTS

Group Expenses	Governance Costs £'000	Staff & Related Costs £'000	Establishment Costs £'000	Exhibitions & Marketing Costs £'000	Information Technology Costs £'000
Membership	–	133	–	–	–
Publications and Journals	–	107	–	1	11
Training – restricted funds	–	–	–	–	–
Training	3	189	–	9	94
Exhibitions and events	–	95	–	1	7
Consultancy – restricted funds	–	17	–	–	–
Consultancy	7	395	–	15	156
Online advertising activity	–	43	–	–	2
Other	–	43	–	–	2
Total allocated to direct charitable expenditure	<u>10</u>	<u>1,022</u>	<u>–</u>	<u>26</u>	<u>272</u>

## 6 ALLOCATION OF SUPPORT COSTS (continued)

	Membership Admin £'000	Legal, Professional & Consultancy £'000	Office Costs £'000	Total 2023 £'000	Total 2022 £'000
Membership	-	-	-	133	66
Publications and Journals	1	1	3	124	90
Training – restricted funds	-	-	-	-	217
Training	6	8	23	332	976
Exhibitions and events	-	1	2	106	49
Consultancy – restricted funds	-	-	-	17	182
Consultancy	10	13	37	633	682
Online advertising activity	-	-	-	45	35
Other	-	-	-	45	-
Total allocated to direct charitable expenditure	<u>17</u>	<u>23</u>	<u>65</u>	<u>1,435</u>	<u>2,297</u>

In the previous financial year, total staff costs were included as support costs. In the current financial year, £724,300 staff costs are included within direct costs.

## 7 INCOMING RESOURCES – DEFERRED INCOME

Incoming resources where there is an element of deferred income are as follows:

	Membership £'000	Publications & Journals £'000	Training £'000	Exhibitions and Events £'000
Deferred income at 1 April 2022 and released to incoming resources	1	72	184	70
Income received in year	4	170	1,592	135
Deferred income at 31 March 2023	2	55	140	81
Income received in year	<u>3</u>	<u>187</u>	<u>1,636</u>	<u>124</u>

	Consultancy £'000	Online activity £'000	Other Income £'000	Total 2023 £'000
Deferred income at 1 April 2022 and released to incoming resources	89	7	30	453
Income received in year	2,884	42	12	4,839
Deferred income at 31 March 2023	40	19	7	344
Income received in year	<u>2,933</u>	<u>30</u>	<u>35</u>	<u>4,948</u>

The reasons for deferring income are shown in note 1 to these financial statements.

# Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

## 8 STAFF

### a. Staff Numbers

The average number employees during the year was as follows:

	2023	2022
	No	No
Administration	36	37

### b. Staff Costs

The aggregate payroll costs of staff were as follows:

	£'000	£'000
Wages and salaries	1,366	1,428
Social security costs	140	134
Pension costs	104	107
Other employee benefits	7	7
	<u>1,617</u>	<u>1,676</u>

### c. Higher Paid Staff

Information regarding employees receiving emoluments exceeding £60,000 during the year ended 31 March 2023.

	No	No
Number of employees receiving emoluments between £60,001 and £70,000	1	1
Number of employees receiving emoluments between £70,001 and £80,000	1	–
Number of employees receiving emoluments between £90,001 and £100,000	<u>2</u>	<u>1</u>

There were no defined retirement pension benefit contributions paid during the year to 31 March 2023 (31 March 2022: £Nil).

No Trustee received any emoluments from the charitable company during the year to 31 March 2023 (31 March 2022: £Nil).

£3,009 of expenses were reimbursed to or incurred on behalf of Trustees during the year (31 March 2022: £500).

### d. Key Management Personnel

The key management personnel of the charitable company comprise the Trustees and the executive leadership team as listed on page 44. The executive leadership team consisted of 3 employees as at 31 March 2023 (31 March 2022: 3).

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charitable company for year ended 31 March 2023 was £328,629 (31 March 2022: £317,250).

## 9 MOVEMENT IN TOTAL FUNDS FOR THE YEAR

Movement in total funds for the year is stated after charging:

	2023	2022
	£'000	£'000
Depreciation of tangible fixed assets – owned	38	42
Depreciation of tangible fixed assets – finance leases	–	–
Amortization on intangibles	75	76
Auditors' remuneration – audit work	13	11
Auditors' remuneration – non audit work	<u>1</u>	<u>–</u>

## 10 TANGIBLE FIXED ASSETS

	Freehold Property £'000	Office Equipment £'000	Computer Equipment £'000	Total £'000
<b>Cost</b>				
At 1 April 2022	221	115	186	522
Additions	–	2	8	10
Disposals	–	(37)	(73)	(110)
At 31 March 2023	<u>221</u>	<u>80</u>	<u>121</u>	<u>422</u>
<b>Depreciation</b>				
At 1 April 2022	58	70	151	279
Charge for the year	2	13	23	38
Eliminated on disposal	–	(37)	(73)	(110)
At 31 March 2023	<u>60</u>	<u>46</u>	<u>101</u>	<u>207</u>
<b>Net book value</b>				
At 31 March 2023	<u>161</u>	<u>34</u>	<u>20</u>	<u>215</u>
At 31 March 2022	<u>163</u>	<u>45</u>	<u>35</u>	<u>243</u>

Included within the net book value is £1,687 (31 March 2022: Nil) relating to assets held under finance leases.

## 11 INTANGIBLE ASSETS

	Total £'000
<b>Cost</b>	
At 1 April 2022	227
Additions	–
At 31 March 2023	<u>227</u>
<b>Depreciation</b>	
At 1 April 2022	95
Charge for the year	75
At 31 March 2023	<u>170</u>
<b>Net book value</b>	
At 31 March 2023	<u>57</u>
At 31 March 2022	<u>132</u>

Intangible assets are made up of computer software and relate to a CRM (Salesforce) and website (Drupal) which went live in January 2021.

# Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

## 12 DEBTORS

	2023 £'000	2022 £'000
Trade debtors	348	187
Prepayments and accrued income	728	939
Other debtors	12	–
	<u>1,088</u>	<u>1,126</u>

## 13 CASH AT BANK

	2023 £'000	2022 £'000
Current accounts	818	444
Instant access deposit accounts	10	10
	<u>828</u>	<u>454</u>

Fixed term deposits of less than one year are treated as liquid resources and included within cash at bank.

## 14 ANALYSIS OF CHANGES IN NET FUNDS

	1 April 2022 £'000	Cashflow £'000	31 March 2023 £'000
Cash in hand and at bank	454	374	828
Finance lease obligations	–	–	–
<b>Total</b>	<u>454</u>	<u>374</u>	<u>828</u>

## 15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £'000	2022 £'000
Trade creditors	52	365
Accruals	804	206
Deferred income	344	453
Finance leases (note 18)	1	–
Other creditors	–	16
Taxation and social security	256	108
	<u>1,457</u>	<u>1,148</u>

## 16 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £'000	2022 £'000
Finance leases (note 18)	<u>1</u>	<u>–</u>

## 17 TAXATION

No taxation is payable for the current or previous financial year as all surpluses arise from activities furthering the charitable objects of the charitable company and are utilised for charitable purposes, therefore leading to exemption from taxation.

	2023	2022
	£'000	£'000
<b>18 OBLIGATIONS UNDER LEASING ARRANGEMENTS</b>		
Gross lease obligations repayable:		
Within one year	1	-
Greater than one year and less than five years	1	-
	<u>2</u>	<u>-</u>
Less finance charges	-	-
Net lease obligations repayable	<u>2</u>	<u>-</u>

## 19 CONSTITUTION

The charitable company is limited by guarantee and does not have a share capital.

## 20 RESTRICTED INCOME FUNDS

	Balance at 1 April 2022	Incoming resources	Outgoing resources	Balance at 31 March 2023
	£'000	£'000	£'000	£'000
DfE funded project	-	84	84	-
EEF funded project	-	104	104	-
Other funded project	-	41	41	-
	<u>-</u>	<u>229</u>	<u>229</u>	<u>-</u>

The DfE funded project relates to a grant received with the objective of developing and providing an early years training package that can be used in all mainstream schools to give an overview of all aspects of SEND.

The EEF funded projects relates to a grant received with the objective of delivering a structured, peer-to-peer evaluation of SEND provision.

Other funded projects relate to a grant funded by Comino Foundation with the objective of establishing a National Centre of Excellence for Dual and Multiple Exceptionality and a grant funded by ERASMUS+ working in partnership with several organisations to deliver the Teacher Training and Attention in Autism project.

# Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

## 21 UNRESTRICTED INCOME FUNDS

	£'000
Balance at 1 April 2022	807
Net deficit for the year	(77)
Balance at 31 March 2023	<u>730</u>

## 22 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2023 are represented by:

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds £'000
Tangible and Intangible fixed assets	272	-	-	272
Current assets	1,916	-	-	1,916
Current liabilities	(1,457)	-	-	(1,457)
Non-current liabilities	(1)	-	-	(1)
	<u>730</u>	<u>-</u>	<u>-</u>	<u>730</u>

Comparative information in respect of the preceding period is as follows:

Fund balances at 31 March 2022 are represented by:

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds £'000
Tangible fixed assets	375	-	-	375
Current assets	1,580	-	-	1,580
Current liabilities	(1,148)	-	-	(1,148)
	<u>807</u>	<u>-</u>	<u>-</u>	<u>807</u>

### 23 RELATED PARTY TRANSACTIONS

The following related party transactions took place in the period of account:

Purchases of nasen services

<b>Related Party</b>	<b>Relationship</b>	<b>Number of transactions</b>	<b>Total £</b>	<b>Outstanding at 31 March 2023</b>
The Edwin Group	Declared Trustee interest	2	3,250	0
Prince Albert High School	Declared Trustee interest	2	499	0
Windmill L.E.A.D Academy	Declared Trustee interest	1	257	0
Woodhey High School	Declared key management interest	1	166	0
Susan Soan	Trustee	1	85	0

nasen purchasing services

<b>Related Party</b>	<b>Relationship</b>	<b>Number of transactions</b>	<b>Total £</b>	<b>Outstanding at 31 March 2023</b>
Shaw Education Trust	Declared key management interest	1	299	0
Browne Jacobson	Declared Trustee interest	1	–	0

All transactions were conducted at arm's length, in accordance with nasen's normal procurement procedures and with Charities SORP (FRS 102) 2019.

Browne Jacobson provided pro-bono legal advice regarding amendments to nasen's Articles of Association. The value of this work was £470.

# Reference and Administrative Information for the Year Ended 31 March 2023

Name: The National Association for Special Educational Needs (nasen)  
Registered Company Number: 02674379 (England and Wales), Company limited by guarantee  
Registered Charity Number: 1007023  
Registered Office: nasen House  
4-5 Amber Business Village  
Amber Close  
Amington  
Tamworth  
B77 4RP  
Website Address: [www.nasen.org.uk](http://www.nasen.org.uk)  
E-mail: [welcome@nasen.org.uk](mailto:welcome@nasen.org.uk)

**Key Management Personnel:** Trustees, Directors and Executive Leadership Team  
The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

**Trustees:**

Elaine Simpson	<i>Chair</i>
Elaine Colquhoun	<i>Vice Chair – Resigned (End of Term 18 July 2023)</i>
Simon Lloyd	<i>Chair of Finance Risk and Audit Committee</i>
Dr Sue Soan	<i>Chair of Strategy and People Committee</i>
Lisa Alberti	
Penny Barratt	
Mark Blois	
Jeremy Gould	
Ian Hughes	
Alex Griffiths	<i>– Resigned (End of Term 30 September 2022)</i>
Christopher Rutt	<i>– Resigned 14 February 2023</i>
Sajid Gulzar	<i>– Resigned 31 March 2023</i>

**Executive Leadership Team:**

Annamarie Hassall MBE	<i>Chief Executive</i>
Alison Wilcox	<i>Education Director – Resigned 31 August 2023</i>
Amrit Singh	<i>Chief Operating Officer (also Company Secretary) – Resigned 30 June 2023</i>
Lorna Beard	<i>Strategic Director of Education – Appointed 1 September 2023</i>
Carol Mahon	<i>Director of Finance and Operations (also Company Secretary) – Appointed 29 June 2023</i>

**Auditors:** UHY Hacker Young (Birmingham) LLP  
9-11 Vittoria Street,  
Birmingham, B1 3ND





nasen House, 4-5 Amber Business Village, Amber Close  
Amington, Tamworth B77 4RP  
e: [welcome@nasen.org.uk](mailto:welcome@nasen.org.uk)

**THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (NASEN)**

England & Wales - Charity number 1007023

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# Accounts

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**nasen**  
Helping Everyone Achieve

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2022



## A word from Elaine Simpson, Chair of nasen Board of Trustees

**A warm welcome to our 2021/22 annual report – a chance to celebrate the achievements of the past year, and look forward to everything ahead of us.**

For thirty years, nasen has made a significant contribution towards the challenge of ensuring that all children and young people – including those with special education needs and disability (SEND) and learning differences – have access to high quality education.

This year saw the appointment of our new Chief Executive Officer. In Annamarie Hassall, MBE, we have a leader whose commitment to achieving change in the sector is second-to-none. With four decades of experience in children's services, and a strong pedigree in driving transformational change in policy and practice, the other Trustees and I are grateful that nasen can benefit from this wealth of knowledge, experience and skills at a critical time.

Once again, we've successfully delivered a structured programme of continuing professional development (CPD), accredited training and conferences to support the workforce. Among the highlights, we celebrated the fourth and final year of the DfE funded Schools SEND Workforce contract, delivered by our Whole School SEND consortium – a fantastic example of engaging effectively with the sector to influence practice in schools that leads to the inclusion of all. We were delighted to be selected, alongside our partners, as the DfE's delivery agent for Universal SEND Services – the successor programme to Whole School SEND. Other highlights included a highly successful nasen Live conference and the nasen Awards evening as we slowly returned to face to face activity following the pandemic.

Our progress as an organisation this year has been made possible thanks to brave decisions in making a major investment for our future to increase awareness and reach. This has involved removing the financial barriers to joining nasen and making membership free for all – part of the long-term investment strategy that will help us to achieve our mission. As of October 2022 our membership stood at over **seventy thousand** and we have members in 59% of schools in England; this continues to



grow. This reach ensures we can both hear and represent the voice of the sector more effectively. We also invested in staff capacity, enabling us to deliver more than ever before, and in a new customer relationship management system in Salesforce.

We have continued to collaborate with long-standing partners, and have forged bold, new alliances, where we recognise that they will enhance outcomes for the children and young people we serve. Our continued research, and commitment to a practice-based approach has upheld our position as a respected and trusted voice. And our role as Champion, Friend and Protector sees us constant in our advocacy for the sector. Through nasen International, we have begun working to influence global society to be inclusive by design.

Finally I would like to thank my talented and committed fellow Trustees and all staff for working so effectively to secure our success in 2021/22 and into the future.

We're proud of the change we've achieved, but there remains much to do. To that end, our plans for next year are every bit as ambitious as last.

Thank you for your continued support.

**Elaine Simpson**  
Chair of Trustees



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## Our Mission, Vision and Values

### Our Vision

That the educational experience for learners with SEND will be consistently as good as it is for learners without SEND.

### Our Mission

To support and develop the education workforce. To achieve this, we will:

- Ensure that the education workforce is fully equipped to meet the needs of *all* learners, including learners with SEND by
  - Providing information, training and resources to develop the education workforce.
  - Delivering programmes, initiatives and services that support the education workforce.
- Be the champion, friend and protector of children and young people with SEND and all those who support them.
- Act as a conduit between SEND sector influencers and the education workforce.

### Our Values



#### WE PULL TOGETHER

We collaborate with partners, external stakeholders and colleagues. As teams and individuals, we are accountable for our work, understand each team's role, and when to lean in.



#### WE DO THE RIGHT THING

Despite pressures of time and money, we do the right thing, informed by our stakeholders and driven by our values.



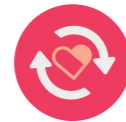
#### WE ARE INCLUSIVE

Inclusion is our purpose. We overtly discuss processes and behaviours which could be exclusionary and adapt them to become more inclusive.



#### WE HAVE A LEARNING MINDSET

Our knowledge and understanding enables us to advocate, influence and make change happen. We champion continuing professional development at all levels of the organisation. We have the freedom and courage to test new approaches, and to learn from mistakes when they happen.



#### WE ARE PASSIONATE AND PROACTIVE

Because our work is important, we take the initiative when we are clear about the need.



#### WE ARE TRUSTED

We are trusted because we listen and respond to the needs of our stakeholders. Working in partnership, we create a whole which is greater than the sum of its parts. Internally, trust manifests itself in distributed leadership and empowerment.



#### WE ARE PEOPLE-CENTRED

People are at the centre of our work. We put ourselves in the shoes of those we serve as we take every step on the journey to inclusion.

## nasen in Numbers

Since making membership free for all in January 2021, 13,500 members have reactivated their existing nasen membership. Between April 2021 and March 2022 we more than doubled our membership through new signups.

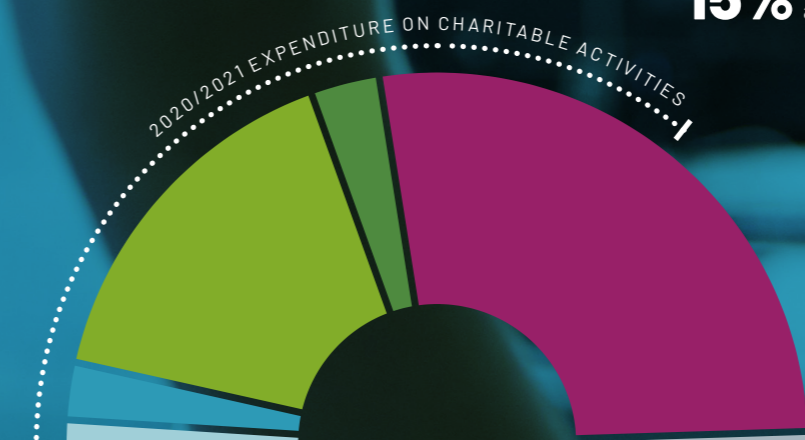
MEMBERSHIP REPRESENTED IN  
**59%**  
SCHOOLS ACROSS ENGLAND  
AS AT OCTOBER 2022



**25%** of our members are SENCOs

**31%** are teachers, teaching assistants, support staff or early years practitioners and not a SENCO

**15%** are in a leadership role and not a SENCO



**43%** ADDITIONAL EXPENDITURE ON CHARITABLE ACTIVITIES FROM UNRESTRICTED FUNDS IN 2021/22



OVER  
**10,000**

DELEGATES ACCESSED SEND CONTINUING PROFESSIONAL DEVELOPMENT (CPD) THROUGH OUR DfE FUNDED WEBINAR PROGRAMME

## Status of SEND

Despite good progress in some areas of the SEND system since 2014, aspirations for a 0-25 system that fully integrates education, health and care in order to achieve better outcomes and preparation for adulthood have not – on the whole – materialised. Too many children and young people with SEND are being let down because their needs are misunderstood or unmet, and the results can be disastrous for their well-being, educational attainment, likelihood of employment, and long-term life prospects.

The SEND Review, commissioned in September 2019, acknowledged the fact that outcomes for children and young people with SEND should be better and that people were losing faith in a financially unsustainable system. Its long-awaited publication in March 2022 has brought to light the full extent of pressures across the system.

Increasingly, the dedicated and hard-working professionals who work with our children and young people feel they do not have access to timely support. Such delays not only place financial pressure on local government – the result of alternative provision being used to supplement the SEND system – but also the emotional cost is immeasurable. It is a burden shared by parents, carers and providers, as well as practitioners, and we know that it takes a direct toll on employee retention rates across the sector, not least in the most critical roles, like that of the SENCO.

Meanwhile, the number of children and young people identified with SEND continues to rise. In 2021/22 approximately 1.5 million children and young people in England were identified with SEN – a staggering 16.6% of all pupils. If the rate of increase over the past five years continues into the next five years, over a fifth of all learners will be on their schools' SEN register by 2026. If we are to afford them all with the equitable experience and opportunities they deserve, our mission – to equip every educator with the skills and tools they need to deliver truly inclusive practice – has never been so crucial.

Although we are making good headway, there is always more to do. And as identified need increases, so too does the urgency with which we must move if we are to improve outcomes for all learners, including learners with SEND and learning differences.

## Shaping our Theory of Change

Making a difference for those with SEND is at nasen's core. It is predominantly achieved through working tirelessly to unite and support the SEND workforce in education.

During 2021/22 we refined our methodology and tools to shape our delivery; including developing a common language to articulate our purpose and impact. We have also further strengthened our approach to evidencing the impact, outcomes, and outputs of our activities. Together these improvements are shaping nasen's Theory of Change.

We know that if we are to reimagine education so that every learner is included, we need to deliver systemic, scalable changes to attitudes and practices that together remove barriers, raise awareness, and break down stigma about SEND. Further, it is our belief that education provides the foundation for a more inclusive and equitable society. We aim to influence society and, thereby, create a world where all children and young people feel they belong.

We want to ensure that everyone, including children and young people with SEND, achieve their potential at school; and beyond, they find employment and lead happy, healthy, and fulfilled lives over which they have choices and control. We will achieve this long-term outcome by delivering change through:

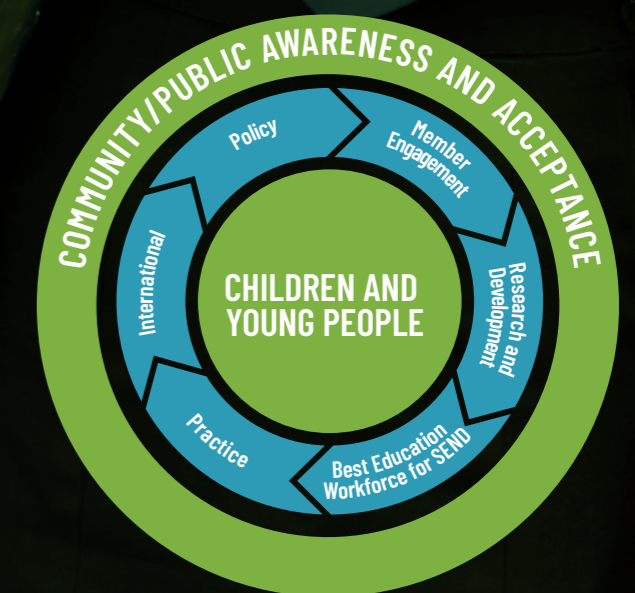
- Empowering children and young people, including the workforce that supports them, through intentional collaboration and co-production.
- Championing changemakers and opening minds through influencing policy and practice both in the UK and internationally.

- Building and sharing information and evidence which will improve knowledge and facilitate quality workforce development.

Our approach is reinforced through recurrent engagement with the nasen membership.

The result of nasen's activities and collaboration is that children and young people with SEND will be increasingly:

- Understood better, leading to stronger learning relationships, and a greater sense of belonging.
- Included by design, such that the educational experience improves for all children and young people.
- Able to thrive at school; then go on to lead happy, healthy, and fulfilled lives.



# Our Progress

Our strategy continues to be shaped by the 5-year plan, which was published in 2020 and contained 5 key areas of focus:

## Membership

The key focus for 2021/22 was to broaden our membership base, increase our reach, and represent a larger proportion of the sector. Meeting this objective required bold and brave action: the removal of membership fees. This loss of income to nasen had always been part of our long-term plan – if we are to reach a greater proportion of the workforce so that we can do more and do better for children and young people with SEND, we must be prepared to invest and remove all possible barriers.

### Key achievements in 2021/22:

- Our 2023 target of recruiting at least one member in 50% of all schools in England was achieved 12 months ahead of time with nasen membership spanning over 50% of schools by March 2022.

### In 2022/23, we will:

- Continue to take a Whole School SEND approach, further developing our insight into the profile of our membership, to ensure that our work is relevant to all those whose understanding and practice of inclusion will lead to improved outcomes for children and young people with SEND.
- Develop and implement a plan for authentic engagement by carefully tailoring and targeting messaging, according to role, location, and setting.
- Provide opportunities for members to feedback, and commit to implementing change where it is needed.
- Continue to recruit new members in specific roles and areas where we see potential for maximum impact, for example:
  - Middle leaders, Governors and Trustees
  - Children's and Adult services
  - Voluntary organisations, health agencies and wider service providers.

## Workforce Development

In the last year, we've continued to deliver a structured programme of continuing professional development, accredited training and conferences to support the SEND workforce. Our information, training, consultancy, and resources ensure that all those we work with in the UK and across the globe receive the most up-to-date knowledge and support required to effect progress towards a society that is inclusive by design.

### Key achievements in 2021/22:

- We were delighted to be able to open the doors to nasen Live once again in September 2021, and our first event in Birmingham proved an unmissable opportunity for the sector to learn about the latest sector developments and reinforce inclusive practice.
- We successfully delivered a fourth year of the Schools SEND workforce contract on behalf of the Department for Education (DfE). With over 25,000 members, the programme has contributed to widespread changes in practice and leadership of SEND, leading to more inclusive, high quality teaching, a more inclusive ethos in settings, and earlier, more accurate identification of SEN.
- Our early years work saw us supporting local authorities in their development of a multi-agency strategic approach to SEND in the Early Years. 100% of delegates reported high levels of satisfaction and increased understanding. We also led 122 early years SENCOs on their journey to achieving the Early Years Level 3 SENCO Awards, in partnership with School Improvement Liverpool (SIL).
- In partnership with Microlink plc, we delivered the DfE's Assistive Technology (AT) pilot, building awareness and confidence in effective use of AT among teachers in 80 mainstream schools. Regarding the positive impact on pupils, even though the evaluation of the training was undertaken very soon after it was completed, 51% of the AT Champions stated that they felt most pupils' needs were being met after the training compared to just under 31% before the training.

- In September 2021, the inception of nasen International saw us enter the world stage, with a comprehensive offer of universal and bespoke training opportunities for teachers and leaders in International and national schools overseas. Training was delivered to participants in over 30 countries, with 100% of international trainees stating that they would recommend our courses to a colleague and over 98% of all attendees reporting increased knowledge and understanding.

### In 2022/23, we will:

- Build on our experience of successfully delivering the DfE's Schools SEND Workforce Development contract, through planning and implementation of a new, £12 million, multi-year Universal SEND Services programme, and working with strategic partners, ETF (The Education Training Foundation) and AET (Autism Education Trust).
- Gather and analyse intelligence to identify gaps and respond with relevant CPD and training for professionals in education. Current areas of focus, due to our awareness of need include:
  - Speech, Language and Communication Needs.
  - Early Years.
- Continue to gather evidence so that we can measure the outcomes and impact of our work.
- Develop a portfolio of CPD and consultancy offers for local authorities and multi academy trusts, fully supported by strategic marketing.
- Embrace innovation, inspiring and building confidence in others.
- Deliver projects and initiatives aligned to our organisational priorities and the needs of the sector by increasing the amount of funding coming from Trusts, Foundations and the Public Sector.
- Deliver international consultancy, working with in-country associates and specialists to enable sustainable, independent growth.

\*852 practitioners and childminders attended "Meeting the Needs of Every Child"

## Our Progress (continued)

### Collaboration and Co-production

Because we achieve more when we work together, we continue to create opportunities to share knowledge, ideas and experience, and to increase the extent to which our resources, training, events and research is created, developed and delivered collaboratively. Consciously committed to co-production, we recognise that where lived experience is incorporated into our work, it adds depth and richness, and helps foster a sense of shared purpose.

#### Key achievements in 2021/22:

- Play for All Accelerator offers entrepreneurs the opportunity to partner with the LEGO Foundation to create products and services that really make a difference to autistic children, children with ADHD, and their families. Our nasen team, with professional expertise and lived in experience, supported the design and delivery of the programme, which had a global reach of 84.5 million people in the health, entertainment, education and care sectors.



- When we were commissioned by the Office for National Statistics to support their qualitative research into the school experiences of children and young people with SEND, we recruited an expert youth panel of 12 learners from a variety of settings, whose insights at planning stage informed the methods and processes used.
- A presentation at the Dubai Expo from our young ambassador, Marcus Wilton, caught the attention of the Minister for Children and Young People, and led to a nasen-facilitated meeting in Whitehall.

#### In 2022/23, we will:

- Continue to work closely with the DfE and the Whole School SEND consortium to maximise impact of funded activity.
- Forge strategic partnerships, where they will unlock opportunity and add value. For example:
  - The Universal SEND Services programme's focus on preparation for adulthood and autism, will be supported by the Education and Training Foundation who can open doors to the Further Education and training sector; and with the Autism Education Trust who have a long and respected history of supporting and informing professionals about autism.
- Emphasise the importance of being led by experts with experience. We'll seek to appoint two co-chairs for our Advisory Group who have lived experience of SEND, and we will continue to take on board insights from our Youth Steering Group, so that our work develops in a people-centred way.
- Further our involvement with Phase 2 of Play for All Accelerator, working with the LEGO Foundation to provide SEND expertise on product development, assist with the preparation for co-creation and user-testing, and act as co-creators.
- Identify relationships with the potential to accelerate progress, like Microsoft and other technology companies, with whom we plan to explore digital by design approaches for all learners. We will engage our members and the sector to influence the digitisation of Education, Health and Care plans proposed in the SEND Review.

### Thought leadership

Our authority is rooted in evidence, thought leadership and research. As such, we contributed fully to the formation of policy and practice, and maintained a strong presence across relevant journals and news publications, remaining a respected voice at the forefront of the sector.



#### Key achievements in 2021/22:

- We continued to deliver a structured, peer-to-peer evaluation of SEND provision alongside partners at the Education Endowment Foundation (EEF), despite adjusting timelines to mitigate the impact of the pandemic.
- Our work with Bath Spa University and the University of Birmingham to understand how the workforce accesses SEND CPD yielded robust data that will inform future workforce development.
- Further afield, nasen International conducted an independent review into the quality of inclusion within Jersey. A team of 10 reviewers set about capturing over a thousand stakeholder voices in relation to the 5 key themes: *putting children first, gaining clarity, change making, co-construction and visibility*. The resulting 50 recommendations were all accepted, leading to comprehensive change in legislation, policy, provision and practice.
- Delivered a virtual Summit on the global education stage at Dubai Expo, showcased nasen as a thought leader in education reform to international ministers, officials, development organisations and educators. Attended virtually at conferences and training in Europe, Asia and the Middle East reached over a thousand teachers, challenging misconceptions and driving a change in belief and culture.
- Named as a strategic partner to support SEND export opportunities in the DfE and DIT International Education Strategy Update 2021. nasen worked with BESA and British Council to promote British expertise in SEND.

#### In 2022/23, we will:

- Begin delivery of a 3-year Action Research and Lesson Study Programme, in partnership with the University of Derby, as part of the Universal SEND Services programme. The project will support 125 schools and FE colleges to develop their own bespoke small-scale research projects that focus on inclusion and removing barriers to achievement for children and young people with SEND.
- Work in collaboration with the Sea View Trust on our 'Innovation for SEND' project. Over three years, this project will source and support promising practice for SEND in schools and colleges, to determine if it can be replicated and scaled so that others may benefit from it.
- Conclude our work with the EEF to deliver a structured, peer-to-peer evaluation of SEND provision; findings will inform next steps for the development of our SEND review programme.
- Continue to publish our sector-leading research journals JORSEN, BJSE and SfL, promoting everything from internationally peer-reviewed research to topical, practical advice that bridges the gap between academics and practitioners.

## Our Progress (continued)

### Champion, Friend and Protector

We care passionately about our work, and we know that our members are as dedicated as we are to helping others thrive. At best this is challenging, and at times it can seem overwhelming. We listen carefully, we represent the voice of our members at all levels, and we are honest and brave when we need to speak out on their behalf. Looking inwardly, we protect our people, who play integral roles in delivering our ambitions.

#### Key achievements in 2021/22:

- In hosting the National SEND Reference Group, we provided a trusted space for the sector and government departments to come together, discuss policy proposals, and receive feedback directly from key representatives from the specialist sector, from professional associations and membership organisations.
- We played a key role in funding and support for the sector-led National SEND Forum.
- We collaborated with others in sector led forums such as the Special Education Consortium.
- We joined forces with others from the sector and policy officials from DfE and Department of Health and Social Care (DHSC), forming a Ministerial Round Table group, regularly meeting with Ministers from Education and the DHSC, representing the voice of our membership, ensuring that was reflected in briefings to government.
- Aside from the sector collaboration we forged relationships between nasen and the Minister of Children and Families, in addition to key government officials.
- Our relationships with parent-facing and parent support organisations have been important during this uncertain year. Trusted conversations regularly take place with Contact and with the National Network of Parent Carer Forums.
- We closed the year poised and ready to deliver a series of carefully planned events and associated guidance to help members respond to the SEND Review consultation, which launched on 29 March.

#### In 2022/23, we will:

- Draw on research and evidence, including from nasen journals, our project and programme evaluations and our Impact Framework, to influence change in policy, legislation and practice.
- Consult with members on any relevant policy proposals. We will provide information, support and guidance, facilitate online discussions, and provide platforms to capture insights and experience.
- Engage with policy makers and parliamentarians to influence policy direction, while remaining politically neutral.
- Clearly convey our organisational position on key policy areas to both internal and external stakeholders.
- Build stronger stakeholder alliances and strategic partnerships with organisations and networks in the SEND sector.
- Promote the importance of mental health and wellbeing for all stakeholders. As employers, we will create a mentally healthy workplace culture and require all subcontractors we work with to make the Mental Health at Work Commitment.

## GOVERNANCE, STRUCTURE AND MANAGEMENT



# Governance, Structure and Management

The Trustees are pleased to present their annual directors' report, together with the financial statements of the charity for the period ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

## Legal Status and Objects

The Association is a charitable company limited by guarantee and is governed by the terms set out in its Memorandum and Articles of Association.

The objects of the Charity are to promote the education, training, advancement, development and care of all infants, children, young persons and others of whatever age with learning differences by, but not limited to, providing relevant information, training and resources to education professionals who work with such people.

## Public Benefit Statement

In accordance with S17(5) of the Charities Act 2011, Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives

and in planning future activities. In particular, Trustees considered how our planned activities would contribute to the aims and objectives we have set.

In setting our objectives and planning our activities we have also given careful consideration to the Charity Commission's supplementary public benefit guidance on advancing education and fee charging. The charity relies on income from fees and charges to cover its operating costs. The income generated in this way enables nasen to serve the public benefit we provide. In setting the level of fees, charges and concessions, the Trustees give careful consideration to the accessibility of our goods and services to those on low incomes.



## The Board of Trustees

Trustees are appointed for a term of three years from the date of their appointment and shall be eligible for re-appointment for one further term of three years. In exceptional circumstances and with Board approval a Trustee may serve a further year.

New Trustees are appointed by the existing Board of Trustees by a structured selection process ensuring a spread of expertise. All incoming Trustees are provided with an induction pack outlining their role and responsibilities including details of the charity's internal policies and regulations.

The charity prioritises the training needs of Trustees with a particular focus on the good governance of the Association.

Trustees give their time voluntarily and receive no benefits from the charity other than expenses directly incurred.

The Board of Trustees administers the charity and holds quarterly Committee and Full Board meetings to monitor progress and enable strategic decisions to be made.

Operational management is delegated by the Trustees to the Chief Executive who is accountable to the Board of Trustees for their stewardship of nasen. The Chief Executive and the Executive Leadership Team attend Board and Committee meetings.

The majority of activities are undertaken through or coordinated by nasen's office at nasen House in Tamworth. In addition, nasen has an office in London to support its work with Government.

## Board Committees

The committees operating in the period were as follows:

### Finance, Risk and Audit Committee

Is primarily responsible for all aspects of nasen's financial strategy and performance, ensuring that its resources are being properly and appropriately applied to its objectives. It oversees nasen's investments and ensures that these are managed so that they underpin the strategic objectives of nasen. The committee has responsibility for safeguarding the nasen's assets and ensuring sufficient reserves are retained and available to fund our work.

### Contracts Management and Delivery Assurance Committee

Is primarily responsible for the contracts and grants operated by nasen to ensure they are delivered to the right quality and standard.

### Human Resources, Policies and Operations Committee

Is primarily responsible for all aspects of nasen's policies, its employment and HR matters and the operations of nasen.

### Pay Policy for Senior Staff

The pay of the senior staff is reviewed annually. In view of the nature of the charity, the directors benchmark against pay levels in other organisations of similar size. The remuneration benchmark is the mid-point of the range paid for similar roles. If recruitment has proven difficult, a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

### Volunteers

Volunteers continue to play a key role in how we deliver our strategic aims and objectives. The Trustees seek advice from our advisory groups made up of volunteers drawn from nasen's membership who offer advice and support across all areas of our activities.

### Principal risks and uncertainties

The Board of Trustees maintain a register of the major risks to which nasen is exposed. Such risks include failure to keep in touch with the needs of our members or the sector at large, a change and/or reduction in government funding for SEND and loss of organisational and/or sector knowledge through the departure of key individuals from nasen.

Controls, systems and financial insurances against such risks are established to mitigate any risks as far as nasen is able, within its own practical and financial constraints. The Finance, Risk and Audit Committee monitors and reviews these arrangements and reports to the Board of Trustees on their effectiveness.

## FINANCIAL REVIEW OF 2021/22

### Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and financial statements in accordance with applicable law and regulations.

Company law and the law applicable to registered charities in England and Wales requires Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe methods and principles in the Charities Statements of Recommended Practice SORP 2019.

- Make judgements and estimates which 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# Financial Review of 2021/22

## Summary

Planned investment of reserves to further nasen's mission continued in the year ended 31 March 2022 with an increase in staff numbers bringing in new skills to support our ambitious plans. It was the first full year of free membership leading to huge growth in our members, from 13,500 to 57,850 at the end of the financial year. At the time of this report, our membership stands at over 70,000. The costs to service our membership are no longer recouped by subscription fees: a significant factor in our planned deficit this year. Our investment in a new website, integrated with a new customer relationship management system has improved our understanding of members and helped align the development of our services with the needs of a variety of stakeholders across the sector. This year's planned investment has led to an outflow from reserves of £0.4m.

The pandemic continued to impact nasen as we saw a slowdown of digital consumption with a move towards blended learning. The immediate impact of the first lockdown in March 2020 saw all training move online with a much higher than expected take up of online training. This continued throughout the three lockdown periods to March 2021. The financial year ending 31st March 2022 saw a return to relative normality with in-person events taking place and schools returning to regular learning. We continue to see demand for online training with a growing desire for blended learning. nasen did not furlough any staff during the pandemic and we invested in new systems, people and free membership to support our growth and reach targets across the UK.

This financial year saw lower than expected activity on CPDL but income still grew 15% year on year, £1.5m in 2021/22 (£1.3m in 2020/21). Consultancy increased 3% to £2.0m in 2021/22, this includes the effects of a year on year reduction of £0.5m income from central government contracts and grants related to consultancy.

The impact of offering free membership to all resulted in £0.2m lost income, falling to £0.0m in 2021/22 (£0.2m in 2020/21). This was more than offset by £0.2m increase in training, £0.1m increase in exhibitions and events and £0.1m increase in consultancy, resulting in an overall income growth of £0.2m in 2021/22.

Our total expenses increased by 15% to £4.3m (£3.7m in 2020/21) with our direct charitable expenditure increasing by 11% to £2.0m and support costs up 21% to £2.3m.

Our planned investment has resulted in a reduction of reserves to £0.8m which meets our reserves policy.

## Charitable Activities Income

Total income for the year ended 31 March 2022 was £3.9m (£3.7m in 2020/21), which represents a 6% increase year on year. This increase was achieved against the backdrop of a £0.5m reduction in year on year income from contracts and grants and £0.2m lower income from the removal of paid-for membership in January 2021.

The largest part of our income continues to come from contracts and grants with the DfE and EEF (£2.5m in 2021/22 compared with £3.0m in 2020/21). In this financial year we completed the final year of the Schools SEND Workforce contract where we reached over 10,000 participants in our regional CPD events. The programme contributed to widespread changes in practice and leadership of SEND leading to more inclusive, high-quality teaching and earlier, more accurate identification of SEN.

In 2021/22 we focused on shifting our income mix towards unrestricted income with overall unrestricted income mix growing to 81% (vs. 67% in 2020/21).

£'000	2021/22	2020/21	YoY
Restricted Income	744	1,241	-40%
Unrestricted Income	3,185	2,473	29%
<b>Total Income</b>	<b>3,929</b>	<b>3,714</b>	<b>6%</b>
Unrestricted mix	81%	67%	14%

Trading income increased 93% to £1.4m in the latest financial year (£0.7m in 2020/21) driven by our focus on growing our training and consultancy activities. Shifting away from a reliance on restricted income has resulted in a healthier trading income mix of 36%, up from 20% in 2020/21.

£'000	2021/22	2020/21	YoY
Trading Income	1,426	740	93%
Grants and central contracts	2,503	2,974	-16%
<b>Total Income</b>	<b>3,929</b>	<b>3,714</b>	<b>6%</b>
Trading mix	36%	20%	16%

## Expenditure

Total expenditure increased from £3.7m to £4.3m, an increase of 15%. This is a planned increase in expenditure as we enter the final investment year of 2022/23 in building nasen for the future.

With an increased focus on growing trading activities we incurred 43% higher costs from unrestricted funds (£3.6m in 2021/22 vs. £2.5m in 2020/21), mainly driven by £0.8m higher costs on delivering training to the workforce (£1.1m in 2021/22 vs. £0.4m in 2020/21) and £0.3m higher costs on consultancy (£2.0m vs. £1.7m last year).

Offsetting these increased costs is a reduction in expenditure from restricted funds of 40% (£0.7m in 2021/22 vs. £1.2m in 2020/21). This is due to lower grant activities with central government.

Our increase in staff numbers to bring in new skills to support our ambitious plans resulted in a 15% increase in staff costs (£1.7m in 2021/22 vs. £1.5m in 2020/21).

£'000	2021/22	2020/21	YoY
Restricted Expenditure	744	1,242	-40%
Unrestricted Expenditure	3,574	2,507	43%
<b>Total Expenditure</b>	<b>4,318</b>	<b>3,749</b>	<b>15%</b>

## Net movement in funds

In the year 2021/22 we recorded a net deficit of £0.4m resulting in funds carried forward of £0.8m.

## Reserves policy for the Charity

Trustees set the reserves range for each financial year in line with our reserves policy. Performance against this is reviewed by Trustees at the quarterly Finance, Risk and Audit Committee and reported to the full Board of Trustees.

nasen operated within the specified reserves range throughout the financial year.

## Outlook

We plan another year of investment from our reserves in 2022/23 as we continue to focus on developing new income streams to further our charitable activities. The growth in the year will result in a break-even position in the year ending March 2024, maintaining our reserves at current levels. The level of reserves reflects the risks and uncertainties of our activities.

nasen was awarded the Universal SEND Services contract from the Department for Education. This is an initial 3-year contract, with signed contractual agreements in place enabling the continued delivery of workforce development through the Whole School SEND consortium. There is an option for DfE to extend this contract for two further 1-year periods.

## Investment

The Board of Trustees have the power to invest in such assets as they see fit. It is the policy of the Board of Trustees that any surpluses of liquid funds are invested in instant access and short-term bank deposit accounts.

## Going Concern

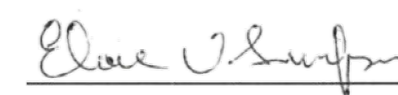
After making appropriate enquiries and in consideration of the reserves policy, the Board of Trustees has a reasonable expectation that nasen has adequate resources to continue in

operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

## Statement as to Disclosure of Information to Auditors

In so far as the Trustees are aware at the time of approving our Trustees' annual report there is no relevant information, being needed by the auditor in connection with preparing their report, of which the auditor is unaware, and the Trustees, having made enquiries of fellow Trustees and the auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on 15th November 2022



And signed on its behalf by Elaine Simpson, Chair of Trustees

# Independent Auditor's Report to the members of the National Association for Special Educational Needs (nasen) for the year ended 31 March 2022

We have audited the financial statements of The National Association for Special Educational Needs (nasen) (the charitable company) for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP (FRS 102) 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities SORP (FRS 102) 2019.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statement is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 18, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charitable company's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charities Commission review of correspondence with legal advisors and enquiries of management so far as they related to the financial statements, and testing of journals and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.



## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Malcolm Winston**  
Senior Statutory Auditor  
UHY Hacker Young (Birmingham) LLP,  
Statutory Auditor  
9-11 Vittoria Street  
Birmingham  
B1 3ND

15th November 2022

## Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds 2022 £'000	Total Funds 2021 £'000
<b>Incoming resources</b>					
Incoming resources from generated funds					
Investment income	2	1	–	1	2
Incoming resources from charitable activities	3	3,185	744	3,929	3,714
<b>Total incoming resources</b>		<b>3,186</b>	<b>744</b>	<b>3,930</b>	<b>3,716</b>
<b>Resources expended</b>					
Charitable activities	4	3,574	744	4,318	3,749
<b>Total resources expended</b>		<b>3,574</b>	<b>744</b>	<b>4,318</b>	<b>3,749</b>
<b>Net expenditure and net movement in funds for the year</b>					
		(388)	–	(388)	(32)
Total funds brought forward	19	1,195	–	1,195	1,227
<b>Total funds carried forward</b>	19	<b>807</b>	<b>–</b>	<b>807</b>	<b>1,195</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 29 to 39 form part of these financial statements

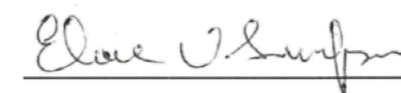
## Balance Sheet as at 31 March 2022

	Note	2022 £'000		2021 £'000	
Fixed assets					
Tangible assets	10		243		238
Intangible assets	11		132		208
			<u>375</u>		<u>446</u>
<b>Current assets</b>					
Debtors	12	1,126		921	
Cash at bank	13	454		750	
			<u>1,580</u>	<u>1,671</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	15	(1,148)		(922)	
<b>Net current assets</b>			432		749
<b>Total assets less current liabilities</b>			<u>807</u>		<u>1,195</u>
<b>Net assets</b>					
			<u>807</u>		<u>1,195</u>
<b>The funds of the charity</b>					
Unrestricted income funds	19		<u>807</u>		<u>1,195</u>

The Trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 29 to 39 form part of these financial statements.

Approved by the Board of Trustees on 15th November 2022 and signed on its behalf by



Elaine Simpson – Chair of Trustees

# Statement of Cash Flows for the Year Ended 31 March 2022

## RECONCILIATION OF NET EXPENDITURE TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES

	Total 2022 £'000	Total 2021 £'000
Net expenditure	(388)	(32)
Investment income	(1)	(2)
Interest payable and similar charges	-	-
Depreciation	42	38
Amortisation	76	19
(Increase)/decrease in trade debtors	(99)	705
Increase in prepayments and accrued income	(106)	(222)
Decrease in trade creditors	(3)	(61)
Increase in accruals	79	28
Increase/(decrease) in deferred income	88	(51)
Increase/(decrease) in other creditors	2	(1)
Increase/(decrease) in social security and other taxes	60	(141)
<b>Net cash (used in)/provided by operating activities</b>	<b>(250)</b>	<b>280</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	<b>£'000</b>	<b>£'000</b>
Interest receivable	1	2
Purchases of tangible fixed assets	(47)	(65)
Purchase of intangible assets	-	(227)
<b>Net cash used in investing activities</b>	<b>(46)</b>	<b>(290)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	<b>£'000</b>	<b>£'000</b>
Interest payable	-	-
Repayment of finance lease obligations	-	(1)
<b>Net cash used in financing activities</b>	<b>-</b>	<b>(1)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(296)</b>	<b>(11)</b>
Cash and cash equivalents at the beginning of the year	750	761
<b>Cash and cash equivalents at the end of the year</b>	<b>454</b>	<b>750</b>

# Notes to the Financial Statements for the Year Ended 31 March 2022

## 1 ACCOUNTING POLICIES

### Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SORP (FRS 102) 2019 and the Companies Act 2006.

### Going Concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of approval of the financial statements.

### Financial Year

The financial year is the twelve month period starting from 1 April 2021.

### Incoming resources

Incoming resources have been included in the financial statements on the following bases:

**Membership and paid services subscriptions ("Subscriptions")** – subscriptions paid to nasen are payable for one year in advance commencing on the date the subscription is purchased. One twelfth of subscription income is recognised each month over the course of a 12 month period. The proportion of subscriptions relating to periods after 31 March 2022 has been deferred and will be included in income in the year ended 31 March 2023.

**Publications** – income from sales of publications is included in the financial statements when the publication is dispatched. Income from grant-funded publications is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Royalty income is recognised in the financial year in which publications are sold by nasen's publishing partners.

**Journals** – subscriptions/royalties for journals are payable in advance for varying periods throughout the year. One twelfth of subscription income is recognised each month over the course of a 12 month period. The proportion of the subscriptions/royalty relating to journals produced after 31 March 2022 has been deferred and will be included in income in the year ended 31 March 2023.

**Training** – income from grant-funded training is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Income from non-grant-funded training is included in the financial statements on the date the training takes place.

**Advertising and sponsorship** – income is recognised in the month(s) when the advertisements are published and for sponsorship when the event(s) or activity to which the sponsorship relates happens. At 31 March 2022 any advertising or sponsorship paid for activities that happen after the year end is held in deferred income and will be recognised in the following financial period.

**Exhibitions and events** – income from exhibitions and other events is included in the financial statements on the date of the event. Where income is received for an event taking place after 31 March 2022 this has been deferred and will be included in income on the date of the event.

**Consultancy** – income from consultancy projects is included in the financial statements when the company obtains the right to consideration. Amounts received in the 12 month period ended 31 March 2022 in advance of the consideration being earned have been deferred and will be included in income in the year ended 31 March 2023.

**Online resources** – income from grant-funded online resources is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Amounts received from online advertising are recognised as income over the period of the advertising agreement. Amounts relating to the 12 month period ended 31 March 2022 have been deferred and will be included in income in the year ended 31 March 2023.

**Other income** – all other income is included in the financial statements when the amount and entitlement to the income can be measured with reasonable certainty.

# Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

## Resources expended

Resources expended have been included in the financial statements when an obligation to transfer value to a third party has been entered into. Unless there is an earlier legal obligation, donations and grants are included on the date of payment.

Resources expended have been allocated in the Statement of Financial Activities as follows:

- Costs of generating voluntary income - all expenditure directly and indirectly associated with administering voluntary income.
- Charitable activities - all expenditure directly and indirectly associated with meeting the objectives of the charitable company.

Support costs include all head office and committee expenses. These have been allocated to activity cost categories based on estimated time expended in each area.

## Tangible fixed assets

Individual tangible fixed assets costing more than £500 are capitalised at their historical cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter:

- Freehold property 1%
- Office equipment 20%
- Computer equipment 33%

## Intangible assets

Intangible assets are initially recognised at cost and then subsequently at cost less impairment and accumulated amortisation where:

1. it is probable that the expected future economic benefits will flow to the entity; and
2. the cost or value of the asset can be measured reliably.

Intangible assets are amortised on a systematic basis over their useful lives. The company recognises the development of its new Content Management System ("CMS") and Customer Relationship System ("CRM") as an intangible asset as it meets the above criteria and the amortisation period for this asset has been set at 3 years.

## Restricted funds

Restricted funds relate to grants received which can only be applied for a specific purpose.

## Designated funds

Designated funds are amounts which have been set aside out of unrestricted funds to be utilised for specific purposes. The purpose of the designations is to identify that portion of unrestricted funds that has been non-contractually committed. Where funds are designated but, due to a change in circumstances, are never utilised for the designated purpose, they are transferred back to the general fund.

## Leasing commitments

Assets obtained under finance leases are capitalised in the balance sheet and depreciated over the lease term. The interest element of these obligations is charged as expenditure over the relevant period. Rentals paid under operating leases are charged as expenditure as incurred.

## Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are included in resources expended.

## 2 INVESTMENT INCOME

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Bank interest	1	–	1	2

## 3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Membership	3	–	3	222
Publications and Journals	174	–	174	150
Training	1,035	488	1,523	1,325
Exhibitions and events	153	–	153	20
Consultancy	1,771	256	2,027	1,961
Online advertising activity	25	–	25	36
Other income	24	–	24	–
	3,185	744	3,929	3,714

## 4 CHARITABLE EXPENDITURE

	Direct Charitable Expenditure £'000	Support Costs £'000	Total 2022 £'000	Total 2021 £'000
<b>Unrestricted funds</b>				
Membership	–	66	66	245
Publications and Journals	79	90	169	110
Training	166	976	1,142	356
Exhibitions and events	150	49	199	81
Consultancy	1,269	682	1,951	1,682
Online advertising activity	12	35	47	27
Third party support	–	–	–	6
Total unrestricted funds	1,676	1,898	3,574	2,507
<b>Restricted funds</b>				
Training	271	217	488	1,087
Consultancy	74	182	256	155
Total restricted funds	345	399	744	1,242
Total charitable expenditure	2,021	2,297	4,318	3,749

# Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

## 5 ALLOCATION OF SUPPORT COSTS

Group Expenses	Officer and	Staff Costs	Establishment	Exhibitions	Information
	Advisory				
	£'000	£'000	£'000	£'000	£'000
Membership	-	48	2	2	4
Publications and Journals	-	64	3	3	6
Training – restricted funds	-	157	6	8	13
Training	-	707	25	36	59
Exhibitions and events	-	36	1	2	3
Consultancy – restricted funds	-	135	5	6	11
Consultancy	-	496	18	25	40
Online advertising activity	-	26	1	1	2
Total allocated to direct charitable expenditure	-	1,669	61	83	138

Group Expenses	Membership	Legal, Professional and Admin	Office Costs	Total	Total
	£'000	£'000	£'000	£'000	£'000
Membership	1	1	8	66	245
Publications and Journals	1	1	12	90	57
Training – restricted funds	2	2	29	217	248
Training	9	9	131	976	494
Exhibitions and events	-	-	7	49	54
Consultancy – restricted funds	1	2	22	182	744
Consultancy	6	6	91	682	85
Online advertising activity	-	-	5	35	27
Total allocated to direct charitable expenditure	20	21	305	2,297	1,952

## 6 INCOMING RESOURCES – DEFERRED INCOME

Incoming resources where there is an element of deferred income are as follows:-

	Membership	Publications & Journals	Training	Exhibitions and Events
	£'000	£'000	£'000	£'000
Deferred income at 1 April 2021 and released to incoming resources	-	62	222	12
Income received in year	4	184	1,485	211
Deferred income at 31 March 2022	1	72	184	70
Income received in year	<u>3</u>	<u>174</u>	<u>1,523</u>	<u>153</u>

	Consultancy	Online activity	Other Income	Total
	£'000	£'000	£'000	£'000
Deferred income at 1 April 2021 and released to incoming resources	69	-	-	365
Income received in year	2,047	32	54	4,017
Deferred income at 31 March 2022	89	7	30	453
Income received in year	<u>2,027</u>	<u>25</u>	<u>24</u>	<u>3,929</u>

The reasons for deferring income are shown in note 1 to these financial statements.

## 7 STAFF

### a. Staff Numbers

The average number employees during the year was as follows:-

	2022	2021
	No	No
Administration	<u>37</u>	<u>31</u>

### b. Staff Costs

The aggregate payroll costs of staff were as follows:-

	2022	2021
	£'000	£'000
Wages and salaries	1,428	1,237
Social security costs	134	126
Pension costs	107	94
Other employee benefits	7	6
	<u>1,676</u>	<u>1,463</u>

# Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

## 7 STAFF (cont)

### c. Staff restructuring costs

No staff restructuring costs (2021: one employee on termination of their employment – amount has not been disclosed in respect of personal data relating to an identifiable individual).

### d. Higher Paid Staff

Information regarding employees receiving emoluments exceeding £60,000 during the year ended 31 March 2022.

	No	No
Number of employees receiving emoluments between £60,001 and £70,000	1	3
Number of employees receiving emoluments between £90,001 and £100,000	1	–
Number of employees receiving emoluments between £100,001 and £110,000	–	1

There were no defined retirement pension benefit contributions paid during the year to 31 March 2022 (31 March 2021: £Nil).

No Trustee received any emoluments from the charitable company during the year to 31 March 2022 (31 March 2021: £Nil).

£0.5k expenses were reimbursed to trustees during the year (2020/21: Nil).

### e. Key Management Personnel

The key management personnel of the charitable company comprise the Trustees and the executive leadership team as listed on page 39. The executive leadership team consisted of 3 employees as at 31 March 2022 (31 March 2021: 3).

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charitable company was for year ended 31 March 2022 £317,250 (31 March 2021: £292,324).

## 8 MOVEMENT IN TOTAL FUNDS FOR THE YEAR

Movement in total funds for the year is stated after charging:

	2022 £'000	2021 £'000
Depreciation of tangible fixed assets – owned	42	37
Depreciation of tangible fixed assets – finance leases	–	1
Amortization of intangibles	76	19
Auditors' remuneration – audit work	11	11

## 9 INTEREST PAYABLE AND SIMILAR CHARGES

Finance lease interest

	2022 £'000	2021 £'000
Finance lease interest	–	–

## 10 TANGIBLE FIXED ASSETS

### Cost

At 1 April 2021	221	93	161	475
Additions	–	22	25	47
At 31 March 2022	221	115	186	522

### Depreciation

At 1 April 2021	56	58	123	237
Charge for the year	2	12	28	42
At 31 March 2021	58	70	151	279

### Net book value

At 31 March 2022	163	45	35	243
At 31 March 2021	165	35	38	238

	Freehold Property £'000	Office Equipment £'000	Computer Equipment £'000	Total £'000
At 1 April 2021	221	93	161	475
Additions	–	22	25	47
At 31 March 2022	221	115	186	522
At 1 April 2021	56	58	123	237
Charge for the year	2	12	28	42
At 31 March 2021	58	70	151	279
At 31 March 2022	163	45	35	243
At 31 March 2021	165	35	38	238

## 11 INTANGIBLE ASSETS

### Cost

At 1 April 2021	227
Additions	–
At 31 March 2022	227

### Depreciation

At 1 April 2021	19
Charge for the year	76
At 31 March 2021	95

### Net book value

At 31 March 2022	132
At 31 March 2021	208

Intangible assets are made up of computer software and relate to a new CRM (Salesforce) and CMS (Drupal).

# Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

## 12 DEBTORS

	2022 £'000	2021 £'000
Trade debtors	187	88
Prepayments and accrued income	939	833
	<u>1,126</u>	<u>921</u>

## 13 CASH AT BANK

	2022 £'000	2021 £'000
Current accounts	444	407
Instant access deposit accounts	10	343
	<u>454</u>	<u>750</u>

Fixed term deposits of less than one year are treated as liquid resources and included within cash at bank.

## 14 ANALYSIS OF CHANGES IN NET FUNDS

	1 April 2021 £'000	Cashflow £'000	31 March 2022 £'000
Cash in hand and at bank	750	(296)	454
Finance lease obligations	-	-	-
<b>Total</b>	<u>750</u>	<u>(296)</u>	<u>454</u>

## 15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £'000	2021 £'000
Trade creditors	365	368
Accruals	206	127
Deferred income	453	365
Other creditors	16	14
Taxation and social security	108	48
	<u>1,148</u>	<u>922</u>

## 16 TAXATION

No taxation is payable for the current or previous financial year as all surpluses arise from activities furthering the charitable objects of the charitable company and are utilised for charitable purposes, therefore leading to exemption from taxation.

## 17 CONSTITUTION

The charitable company is limited by guarantee and does not have a share capital.

## 18 RESTRICTED INCOME FUNDS

	Balance at 1 April 2021 £'000	Incoming resources £'000	Outgoing resources £'000	Balance at 31 March 2022 £'000
DfE funded project	-	582	582	-
EEF funded project	-	162	162	-
	<u>-</u>	<u>744</u>	<u>744</u>	<u>-</u>

The DfE funded project relates to a grant received with the objective of developing and providing an early years training package that can be used in all mainstream schools to give an overview of all aspects of SEND. This is achieved by the provision of online and face to face training aiming to improve the quality of provision for children with SEND in early years settings by improving the confidence, knowledge and ability of the workforce.

## 19 UNRESTRICTED INCOME FUNDS

	£'000
Balance at 1 April 2021	1,195
Net deficit for the year	(388)
Balance at 31 March 2022	<u>807</u>

## 20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2022 are represented by:

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds £'000
Tangible and Intangible fixed assets	375	-	-	375
Current assets	1,580	-	-	1,580
Current liabilities	(1,148)	-	-	(1,148)
	<u>807</u>	<u>-</u>	<u>-</u>	<u>807</u>

### Comparative information in respect of the preceding period is as follows:

Fund balances at 31 March 2021 are represented by:

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds £'000
Tangible fixed assets	446	-	-	446
Current assets	1,671	-	-	1,671
Current liabilities	(922)	-	-	(922)
	<u>1,195</u>	<u>-</u>	<u>-</u>	<u>1,195</u>

# Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

## 21 RELATED PARTY TRANSACTIONS

The following related party transactions took place in the period of account:

Purchases of nasen services

Related Party	Relationship	Number of transactions	Total £	Outstanding at 31 March 2022
Brain in Hand	Declared Trustee interest	5	4,047	–
Vision for Education	Declared Trustee interest	1	1,250	–
L.E.A.D Academy Trust	Declared Trustee interest	1	257	–
Active Learning Trust	Declared senior staff interest	1	500	–
Routledge (Taylor Francis Group)	Declared Trustee interest	3	5,765	–
Whitefield Development Trust	Declared Trustee interest	2	210	–
The Edwin Group Limited	Declared Trustee interest	1	1,000	–

nasen purchasing services

Related Party	Relationship	Number of transactions	Total £	Outstanding at 31 March 2022
Leadership Learning for Special Educational Needs and Disability CiC	Declared senior staff interest	1	36,750	–
Susan Soan* <i>(*Susan Soan was engaged as an Associate to support the delivery of the Jersey Inclusion Review.)</i>	Trustee on the Board	2	7,336	–
Adam Boddison Consulting	Previous CEO	1	4,250	–

All transactions were conducted at arm's length, in accordance with nasen's normal procurement procedures and with Charities SORP (FRS 102) 2019.

# Reference and Administrative Information for the Year Ended 31 March 2022

Name: The National Association for Special Educational Needs (nasen)  
Registered Company Number: 02674379 (England and Wales), Company limited by guarantee  
Registered Charity Number: 1007023  
Registered Office: nasen House  
4-5 Amber Business Village  
Amington  
Tamworth  
B77 4RP

Website Address: www.nasen.org.uk  
E-mail: welcome@nasen.org.uk

**Key Management Personnel:** Trustees, Directors and Executive Leadership Team  
The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Trustees serving during the year were as follows:

Elaine Simpson	Chair
Simon Lloyd	Chair of Finance Risk and Audit Committee
Alex Griffiths	Chair of Human Resources and Policy Committee (resigned 30/9/22)
Dr Sue Soan	Chair of Contracts Management and Delivery Assurance Committee (appointed 15/12/2021)
Lisa Alberti	(appointed 15/12/2021)
Penny Barratt	(appointed 15/12/2021)
Mark Blois	
Elaine Colquhoun	
Jeremy Gould	(appointed 15/12/2021)
Sajid Gulzar	
Ian Hughes	
Christopher Rutt	
Helen Cooper	(resigned 29/07/2021)
Trevor Daniels	(resigned 09/09/2021)
Leo Stanley	(resigned 31/03/2021)

### Executive Leadership Team

Annamarie Hassall MBE	Chief Executive (appointed 1 October 2021)
Alison Wilcox	Education Director
Amrit Singh	Chief Operating Officer (also Company Secretary)

### Auditors

UHY Hacker Young (Birmingham) LLP  
9-11 Vittoria Street,  
Birmingham, B1 3ND

# Glossary

**Academy:** A state-funded school in England that is directly funded by DfE, through the Education and Skills Funding Agency. Academies are self-governing and independent of local authority control.

**Alternative Provision:** Education arranged by local authorities for pupils who, because of exclusion, illness or other reasons, would not otherwise receive suitable education; education and support arranged by schools, including for pupils receiving targeted support in their mainstream school; pupils being directed by schools to off-site provision to improve their behaviour; and provision for pupils on a fixed period exclusion. When we reference state place-funded alternative provision, we mean alternative provision receiving £10,000 per place from a local authority or the Education and Skills Funding Agency, comprised of all Pupil Referral Units, alternative provision academies and alternative provision free schools.

**Annual review:** The review of an EHCP which the local authority must make as a minimum every 12 months.

**Care Quality Commission (CQC):** The independent regulator of health and social care in England, responsible for registering care providers, monitoring, inspecting and rating services, and taking action to protect people who use services.

**Child and Adolescent Mental Health Services (CAMHS)/Children and Young People's Mental Health Services (CYPMHS):** These services assess and treat children and young people with emotional, behavioural, or mental health difficulties. They range from basic pastoral care, such as identifying mental health problems, to specialist 'Tier 4' CAMHS, which provide in-patient care for those with more complex needs.

**Children in need:** A child in need is defined under the Children Act 1989 as a child who is unlikely to reach or maintain a satisfactory level of health or development, or their health or development will be significantly impaired without the provision of children's social care services, or the child is disabled.

**Compulsory school age:** A child is of compulsory school age from the beginning of the term following their 5th birthday until the last Friday of June in the year in which they become 16, provided that their 16th birthday falls before the start of the next school year.

**Co-production:** Co-production is an approach where nasen, organisations, commissioners and young people work together, sharing influence, skills and experience to design, deliver and monitor services and projects.

**Dedicated schools grant (DSG):** This grant is allocated on a financial year (April to March) basis to local authorities, and consists of four funding blocks: mainstream schools funding (often referred to as the schools block), funding for services the local authority provides to all schools (the central schools services block), high needs funding for children and young people with more complex needs (the high needs block), and the early years funding block.

**Disagreement resolution:** This is a statutory service commissioned by local authorities to provide a quick and non-adversarial way of resolving disagreements between parents or young people and bodies responsible for providing education, whether the child or

young person has an EHCP or not, or health and social care in relation to EHC assessments and plans. Disagreement resolution services can also be used in cases of disagreement between local authorities and health commissioning bodies during EHC needs assessments, the drawing up of EHCPs or the reviewing of those plans.

**Early help:** Early help means providing support as soon as a problem emerges, at any point in a child's life, from the foundation years through to the teenage years.

**Early Years Foundation Stage (EYFS):** The EYFS covers children from birth to age five. Many children attend an early education setting soon after their third birthday. The foundation stage continues until the end of the reception year and requires settings to deliver a broad early years curriculum across seven statutory areas of learning and development. It prepares children for learning in Year 1, when programmes of study for key stage 1 are taught.

**Early years provider:** A provider of early education places for children under five years of age. This includes schools, pre-schools, private nurseries and childminders.

**Education and Skills Funding Agency (ESFA):** An arm of DfE that manages the funding for learners between the ages of 3 and 19 years and for those with SEN or disabilities between the ages of 3 and 25. The ESFA allocates funding to 152 local authorities for maintained schools and voluntary aided schools. It is also responsible for funding and monitoring academies, University Technical Colleges, studio schools and free schools, as well as building maintenance programmes for schools and sixth-form colleges.

**Education, Health and Care Plan (EHCP):** An EHCP details the education, health and social care support that is to be provided to a child or young person who has SEN or a disability. It is drawn up by the local authority, with relevant partner agencies, after an EHC needs assessment of the child or young person has determined that an EHCP is necessary.

**First-tier Tribunal (Special Educational Needs and Disability):** An independent body which has jurisdiction under Section 51 of the Children and Families Act 2014 for determining appeals by parents and young people against local authority decisions on EHC needs assessments and EHCPs. The tribunal's decision is binding on both parties to the appeal. The tribunal also hears claims of disability discrimination under the Equality Act 2010.

**Free school:** A free school is a type of academy, which is free to attend, but is not controlled by the local authority. Free schools receive state funding via the Education and Skills Funding Agency. Parents, teachers, businesses or charities can submit an application to DfE to set up a free school.

**Further education (FE) college:** We define provision for all young people with SEND who are post 16 as FE. This includes colleges offering continuing education to young people over the compulsory school age of 16.

**Healthy Child Programme:** Healthy Child Programme runs from 28 weeks pregnancy to 19/24 years of age. It provides universal, targeted and specialist interventions including screening, immunisation,

health and development reviews, supplemented by advice around health, wellbeing and parenting for younger children and health advice for older children and young people.

**High needs funding/budget:** This funding is for children and young people aged 0 to 25 with complex needs, currently defined as those with SEND needing additional support costing more than £6,000 per annum, including the costs of special school and specialist college provision, and those requiring alternative provision. The majority of this funding is allocated to local authorities through their DSG (see above). We refer both to the national high needs budget, which DfE allocates, and to local authorities' high needs budgets.

**Integrated Care System (ICS):** New partnerships between the organisations that meet health and care needs across an area, to coordinate services and to plan in a way that improves population health and reduces inequalities between different groups. Subject to the passage of the Health and Care Bill, ICSs will be in all parts of England and will include the following statutory entities at system level:

- **Integrated Care Partnership (ICP):** The broad alliance of organisations and representatives concerned with improving care and the health and wellbeing of the population, jointly convened by local authorities and the NHS.
- **Integrated Care Board (ICB):** Bringing the NHS together locally to improve population health and care. Clinical Commissioning Groups (CCGs) will be abolished.

**Independent school:** A school that is not maintained by a local authority and is registered under part 4 of the Education and Skills Act 2008. Section 347 of the Act sets out the conditions under which an independent school may be approved by the Secretary of State for Education as being suitable for the admission of children with EHCPs.

**Maintained school:** Schools in England that are maintained by a local authority – any community, foundation or voluntary school, community special or foundation special school.

**Mediation:** This is a statutory service commissioned by local authorities which is designed to help settle disagreements between parents or young people and local authorities over EHC needs assessments and plans and which parents and young people can use before deciding whether to appeal to the First Tier Tribunal about decisions on assessment or the special educational element of a plan. Mediation can cover any one or all three elements of an EHCP and must be offered to the parent or young person when the final plan is issued.

**NHS England (NHSE):** NHS England is an independent body, at arm's length to the government and held to account through the NHS Mandate. Its main role is to improve health outcomes for people in England by providing national leadership for improving outcomes and driving up the quality of care; overseeing the operation of clinical commissioning groups; allocating resources to clinical commissioning groups, and commissioning primary care and specialist services.

**Non-maintained special school:** Schools in England approved by the Secretary of State for Education under Section 342 of the Education Act 1996 as special schools which are not maintained by the state

but charge fees on a non-profitmaking basis. Most non-maintained special schools are run by major charities or charitable trusts.

**Ofsted:** Office for Standards in Education, Children's Services and Skills is a non-Ministerial government department established under the Education & Inspections Act 2006. It has responsibility for the inspection of schools, children's services, and local SEND provision in England.

**Parent:** Under Section 576 of the Education Act 1996, the term 'parent' includes any person who is not a parent of the child but has parental responsibility (see below) or who cares for him or her.

**Parent Carer Forum:** A Parent Carer Forum is a group of parents and carers of disabled children who work with local authorities, education, health and other providers to make sure the services they plan and deliver meet the needs of disabled children and families.

**Parental responsibility:** Parental responsibility is defined under Section 3 (1) of the Children Act 1989 as meaning all the duties, rights, powers, responsibilities, and authority which parents have with respect to their children and their children's property. Under Section 2 of the Children Act 1989, parental responsibility falls upon:

- All mothers and fathers who were married to each other at the time of the child's birth (including those who have since separated or divorced)
- Mothers who were not married to the father at the time of the child's birth, and
- Fathers who were not married to the mother at the time of the child's birth, but who have obtained parental responsibility either by agreement with the child's mother or through a court order

Under Section 12 of the Children Act 1989, where a court makes a residence order in favour of any person who is not the parent or guardian of the child, that person has parental responsibility for the child while the residence order remains in force.

Under Section 33 (3) of the Children Act 1989, while a care order is in force with respect to a child, the social services department designated by the order will have parental responsibility for that child, and will have the power (subject to certain provisions) to determine the extent to which a parent or guardian of the child may meet his or her parental responsibility for the child. The social services department cannot have parental responsibility for a child unless that child is the subject of a care order, except for very limited purposes where an emergency protection order is in force under Section 44 of the Children Act 1989.

**Pupil:** A child or young person enrolled at a school, pupil referral unit or state-funded nursery, or a child who is no longer enrolled but meets one of several exemptions (for example, permanent exclusion).

**Pupil Referral Unit (PRU):** Any school established and maintained by a local authority under Section 19 (2) of the Education Act 1996 which is specially organised to provide education for pupils who would otherwise not receive suitable education because of illness, exclusion or any other reason.

## Glossary

**SEND Local Offer:** Local authorities in England are required to set out in their Local Offer information about provision they expect to be available across education, health and social care for children and young people in their area who have SEN or are disabled, including those who do not have EHCPs. Local authorities must consult locally on what provision the Local Offer should contain.

**Special Educational Needs (SEN), Special Educational Needs and Disability (SEND):** A child or young person has SEN if they have a learning difficulty or disability which calls for special educational provision to be made for him or her. A child of compulsory school age or a young person has a learning difficulty or disability if he or she has a significantly greater difficulty in learning than the majority of others of the same age or has a disability which prevents or hinders him or her from making use of educational facilities of a kind generally provided for others of the same age in mainstream schools or mainstream post-16 institutions. 'Special educational needs' and 'disability' have different definitions in law and guidance.

In England, the Equality Act 2010 defines a person as having a disability if they have a physical or mental impairment, and the impairment has a substantial and long-term adverse effect on their ability to carry out normal day-to-day activities. As such, some pupils have disabilities that meet the Equality Act's criteria because of the effect on their day-to-day activities, but which do not call for special educational provision; and some pupils have special educational needs because of learning difficulties that do not meet the Equality Act's disability criteria. However, there is a significant overlap between children with disabilities and children with special educational needs, hence the common use of terms such as "SEND" and "SEND system".

**Special Educational Needs Co-ordinator (SENCo):** A qualified teacher (or headteacher or deputy) in a school or maintained nursery school who has responsibility for co-ordinating SEN provision. Other early years settings in group provision arrangements are expected to identify an individual to perform the role of SENCo and childminders are encouraged to do so, possibly sharing the role between them where they are registered with an agency.

**Special educational provision:** Special educational provision is educational or training provision that is different from, or additional to that normally made for others the same age in mainstream schools, maintained nursery schools, mainstream post-16 institutions or places at which relevant early years education is provided.

**Special school:** A school which is specifically organised to make special educational provision for pupils with SEN. Special schools maintained by the local authority comprise community special schools and foundation special schools, and non-maintained special schools that are approved by the Secretary of State under Section 342 of the Education Act 1996.

**Speech and language therapy:** Speech and language therapy is a health care profession, the role and aim of which is to enable children, young people and adults with speech, language and communication difficulties (and associated difficulties with eating and swallowing) to reach their maximum communication potential and achieve independence in all aspects of life.

**Virtual School Head (VSH):** The Virtual School Head (VSH) is an officer of a local authority who leads a virtual school team that tracks the progress of children looked after by the authority as if they attended a single school. The Children Act 1989 requires every local authority to appoint an officer who is an employee of that or another authority to discharge this duty.

**Young person:** A person over compulsory school age (the end of the academic year in which they turn 16) but under 25. From this point the right to make decisions about matters covered by Part 3 of the Children and Families Act 2014 applies to the young person directly, rather than to their parents. An individual becomes an adult at the age of 18.

## Specific Terms/Acronyms

CEO	Chief Executive Officer	
CMDA Committee	Contract Management and Delivery Assurance Committee	Primarily responsible for the contracts and grants operated by nasen to ensure they are delivered to the right quality and standard.
COO	Chief Operating Officer	
CRM	Customer Relationship Management	A CRM system helps build customer relationships and streamline processes to increase sales, improve customer service and increase surplus.
EDI	Equality, Diversity and Inclusion	
ELT	Executive Leadership Team	nasen's CEO, COO and Director of Education.
FE	Further Education	
FRAC	Finance Risk and Audit Committee	Primarily responsible for all aspects of nasen's financial strategy and performance, ensuring that its resources are being properly and appropriately applied to its objectives.
GDPR	General Data Protection Regulation	
HRPO Committee	Human Resources, Policies and Operations Committee	Primarily responsible for all aspects of nasen's policies, its employment and HR matters and the operations of nasen.
ISO 9001	International Organisation for Standardisation 9001	The international standard for a quality management system (QMS) – demonstrates an organisation's ability to consistently provide products and services that meet customer and regulatory requirements, and demonstrate continuous improvement.
MHAW Commitment	Mental Health at Work Commitment	A framework of standards providing a roadmap for employers to improve and support the mental health of their workforce. Curated by Mind and supported by the Mental Health at Work Leadership Council.
PMO	Programme Management Office	
SENCo	Special Educational Needs Coordinator	The person in a school responsible for assessing, planning and monitoring the progress of children with SEND.
SLT	Senior Leadership Team	Comprises of nasen's Head of Education and WSS, Head of Development and Policy, Head of Sales and Marketing, Head of Finance and Operations, Head of Programmes and Head of International.
US	Universal SEND Services contract	Department for Education contract, bringing together support for SEND in schools with support for SEND across further education, improving preparation for adulthood from the earliest years.
WSS	Whole School SEND	Consortia of 54 organisations led by nasen delivering the Department for Education previous SEND Schools Workforce contract and the new US contract.



nasen House, 4-5 Amber Business Village, Amber Close  
Amington, Tamworth B77 4RP  
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**THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (NASEN)**

England & Wales - Charity number 1007023

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# Accounts

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**THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (nasen)**



**Annual Report and Financial Statements  
for the year ended 31 March 2021**

**Company Registration No. 02674379**

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## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

### **Welcome from the Chair of Trustees**

Since December 2019, the world has been faced with the challenge of Covid-19 which has caused significant hardship and loss. The need for nasen to support and develop the SEND workforce has never been more important as learners face additional challenges posed by the pandemic and have fallen further behind their peers. Our purpose is to ensure that the educational experience for learners with SEND is consistently as good as it is for learners without SEND.

We have continued to work throughout the year and beyond to support our members and the wider community. All our staff have worked through the pandemic adapting to the challenges faced and I am proud of their efforts and of those across the educational sector, our members and partners during these unprecedented times.

We launched our free membership offer in January 2021 to provide access to free quality support services, resources and training on SEND to all of the SEND workforce. We had over 30,000 members actively join this new membership by 31 March 2021. Our aim is to have a nasen member in every school in England and by removing the cost barrier we have increased our likelihood of success. We want many more staff to benefit from our services so that in turn the learners can benefit.

We adapted our training offers so they could be accessed remotely through webinars and webcasts, removing distance as a barrier to learning. The pandemic has forced us to become more innovative and creative in the ways we support individuals and organisations.

We have developed three new paid products which members can choose to access on top of their free membership to provide further training, resources and support. The creation of these paid products will support nasen to generate sufficient income to meet the needs of its members.

A broader membership base also enables us to continue to improve our advice and support to policy makers and funders to ensure they better understand the challenges faced by those working with children with SEND. We can become a wider 'voice' of the SEND workforce.

Our work through the Whole School SEND Consortium funded by the Department for Education has been crucial to allow free access to training, resources and support in the UK. We are pleased this has continued since the year end and look forward to how this can develop further in line with the upcoming SEND review.

We continued our investment in technology, systems and people so that nasen can deliver on its Vision, Mission and Values and expand its reach and ability to support the SEND workforce and this will continue in the new year.

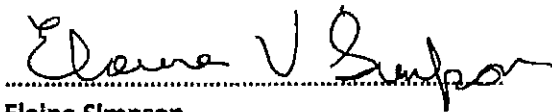
Adam Boddison, our Chief Executive for the last 6 years, will step down from the role as of 31 August 2021. Adam has been instrumental in the changes made at nasen and most recently the move to free membership and I, on behalf of the Board of Trustees, would like to thank him for his outstanding efforts, commitment and drive and wish him well in his new role.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**Welcome from the Chair of Trustees (continued)**

We are delighted to have appointed Annamarie Hassall MBE as nasen's new Chief Executive. Annamarie will join nasen in October 2021 and brings four decades of experience in children's services to the role, thanks to a successful career that began in children's residential and social care. Annamarie then worked as an early years specialist in local government, before moving to an advisory role for the Department for Education (DfE). From 2013, Annamarie worked for the National Children's Bureau where she delivered national programmes on behalf of government and held the position of Director of Practice and Programmes immediately prior to her appointment to nasen.

Finally, I would like to offer my thanks to our members, collaborators and all partners who work with nasen, who have given their all to support children and young people with SEND at a highly challenging time. I am proud to be involved in working with you.



**Elaine Simpson**  
**Chair of Trustees**  
**9 September 2021**

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)

### OUR VISION, MISSION AND VALUES

#### OUR VISION

That the educational experience for learners with SEND will consistently be as good as it is for learners without SEND (equity of educational experience for all learners). We will fulfil this by:

- Providing information, training and resources to develop the SEND workforce.
- Delivering programmes/initiatives/services that support the SEND workforce.
- Acting as a champion, friend and protector for the SEND workforce.

#### OUR MISSION

To support and develop the SEND workforce. We will achieve this by:

- Ensuring that the SEND workforce is fully equipped to meet the needs of learners with SEND.
- Acting as a conduit between sector influencers and the SEND workforce.

#### OUR VALUES

- **We pull together:** we are collaborators, with our partners, external stakeholders and colleagues. As teams and individuals, we are accountable for our work, we understand how each team's work knits together and we know when to lean in.
- **We do the right thing:** despite pressures of time and money, we will always, individually and collectively, strive to do the right thing, guided by our moral purpose, informed by our stakeholders and driven by our values.
- **We are inclusive:** inclusion is our purpose as well as a guiding value. We practise what we preach; we overtly and transparently discuss processes and behaviours which could be exclusionary and we adapt them to become more inclusive.
- **We have a learning mindset:** we anchor knowledge and know-how in order to advocate, influence and make change happen. We don't just listen, we try to really hear what our stakeholders are telling us. Our staff expect to be continually learning and are motivated to do so. We place value on staff development at all levels of the organisation. We are keen to understand what's happened when things go wrong, and ask who needs what so things go right in future.
- **We are passionate and proactive:** we are passionate and proactive about our purpose – for us it's personal. Because our work is important, we take the initiative when we are clear about the need.
- **We are trusted:** we honour our stakeholders' knowledge and experience by constantly seeking to listen and understand, and in doing so earn their trust. We rely on the expertise of our partners to create a whole which is greater than the sum of its parts. Internally, trust manifests itself between colleagues through distributed leadership and empowerment.
- **We are people-centred:** people are at the centre of our work, our thinking, our decisions and our actions. When push comes to shove, and time is against us, we will still put ourselves into the shoes of those we serve and make people our priority.

We continue to strive to ensure that practice for special and additional needs is both effective and current and we are committed to providing first class professional development opportunities, the latest information, advice and guidance in order to support practitioners in identifying and meeting the needs of children and young people.

Our members across the UK are central to all our work supporting our message at national level and helping to ensure our vision, mission and values underpin everything we do as we strive to meet our aspiration to be the leading special and additional educational needs membership organisation for

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)

### **GOVERNANCE, STRUCTURE AND MANAGEMENT**

The Board of Trustees are pleased to present their annual directors' report together with the financial statements of the Charity for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

#### **Legal Status and Objects**

nasen is a charitable company limited by guarantee and is governed by the terms set out in its Memorandum and Articles of Association.

The objects of nasen are to promote the education, training, advancement, development and care of all infants, children, young persons and others of whatever age with learning differences by, but not limited to, providing relevant information, training and resources to education professionals who work with such people.

#### **Public Benefit Statement**

In accordance with S17(5) of the Charities Act 2011, the Board of Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning future activities. In particular, the Board of Trustees considered how our planned activities would contribute to the aims and objectives we have set.

In setting our objectives and planning our activities we have also given careful consideration to the Charity Commission's supplementary public benefit guidance on advancing education and fee charging. The Charity relies on income from fees and charges to cover its operating costs. The income generated in this way enables nasen to serve the public benefit we provide. In setting the level of fees, charges and concessions, the Board of Trustees give careful consideration to the accessibility of our goods and services to those on low incomes.

#### **The Board of Trustees**

Following a change in the current year, Trustees are appointed for a term of three years from the date of their appointment and shall be eligible for re-appointment for one further term of three years. In exceptional circumstances and with Board of Trustees approval a Trustee may serve a further year.

New Trustees are appointed by the existing Board of Trustees by a structured selection process ensuring a spread of expertise. All incoming Trustees are provided with an induction pack outlining their role and responsibilities including details of nasen's internal policies and regulations.

The Charity prioritises the training needs of Board of Trustees with a particular focus on the good governance of nasen.

Trustees give their time voluntarily and receive no benefits from nasen other than the reimbursement expenses directly incurred.

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

### **The Board of Trustees (continued)**

The Board of Trustees administers nasen and holds quarterly Committee and Full Board meetings to monitor progress and enable strategic decisions to be made.

Operational management is delegated by the Trustees to the Chief Executive who is accountable to the Board of Trustees for his or her stewardship of nasen. The Chief Executive and the Executive Leadership Team attend Board and Committee meetings.

The majority of activities are undertaken through or coordinated by nasen's office at nasen House in Tamworth. In addition, nasen has an office in London to support its work with Government.

### **The Chief Executive**

The Board of Trustees appoint the Chief Executive. Adam Boddison will step down from his role as nasen's Chief Executive on 31 August 2021 and Annamarie Hassall MBE has been appointed as the new nasen Chief Executive and will join nasen from October 2021.

### **Board Committees**

The Committees operating in the year were as follows:

#### *Finance, Risk and Audit Committee*

Is primarily responsible for all aspects of nasen's financial strategy and performance, ensuring that its resources are being properly and appropriately applied to its objectives. It oversees nasen's investments and ensures that these are managed so that they underpin the strategic objectives of nasen. The committee has responsibility for safeguarding the nasen's assets and ensuring sufficient reserves are retained and available to fund our work.

#### *HR, Policies and Operations Committee*

Is primarily responsible for all aspects of nasen's policies, its employment and HR matters and the operations of nasen.

#### *Contract Management and Delivery Assurance Committee*

Is primarily responsible for the contracts and grants operated by nasen to ensure they are delivered to the right quality and standard.

### **Pay Policy for Senior Staff**

The pay of the senior staff is reviewed annually. In view of the nature of nasen, the Board of Trustees benchmark against pay levels in other organisations of similar size. The remuneration benchmark is the mid-point of the range paid for similar roles. If recruitment has proven difficult in the recent past a market addition may also be paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

### **Volunteers**

Volunteers continue to play a key role in how we deliver our strategic aims and objectives. The Board of Trustees seek advice from four specialist advisory groups made up of volunteers drawn from nasen's membership who offer advice and support across all areas of our activities.

### **Principal risks and uncertainties**

The Board of Trustees maintain a register of the major risks to which nasen is exposed. Such risks include failure to keep in touch with the needs of our members or the sector at large, a change and/ or reduction in government funding for SEND and loss of organisational and/ or sector knowledge through the departure of key individuals from nasen.

Controls, systems and financial insurances against such risks are established to mitigate any risks as far as nasen is able, within its own practical and financial constraints. The Finance, Audit and Risk Committee monitors and reviews these arrangements and reports to the Board of Trustees on their effectiveness.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Report of the Trustees and financial statements in accordance with applicable law and regulations.

Company law and the law applicable to registered Charities in England and Wales requires Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe methods and principles in the Charities Statements of Recommended Practice SORP 2019.
- Make judgements and estimates which 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**STRATEGIC REPORT**

**Our strategic focus**

In last year's Annual Report and Financial Statements the new 10-year strategic plan was announced focused on growing nasen to support more individuals and the needs of the SEND workforce.

From this plan we now have a new Vision, Mission and Values that underpin not only all the work we do but how we work to achieve success.

To achieve the 10 year plan key barriers were identified where change was required:

- **Reach:** nasen is well known for quality but is not known widely enough.
- **Financial Sustainability:** nasen is not sufficiently large to achieve economies of scale.
- **Financial Barrier:** the cost of membership prevents some schools from engaging with nasen.

To improve reach within England and to remove the financial barrier to joining nasen, nasen launched its new free UK wide individual membership in January 2021 and no longer charges any individuals in the UK to become a member.

As of 31 March 2021, nasen had over 30,000 individual members who receive access to resources, training and information to help support the needs of children and young people with SEND. The aim is for all English schools to have a nasen member and our initial target is to have membership at 50% of schools in England by 31 March 2023.

To mitigate the financial impact of this change four key paid services were launched this year:

- **Annual Webinar Pass:** with access to over 70 webinars on a wide variety of subjects to support the needs of members.
- **SENCO Support Service:** provides access to expert advice, information and online resources to SENCOs from Early Years settings to Further Education.
- **Publication Subscription:** encompassing three well-established and respected journals; Support For Learning (SUFL), Journal of Research In Special Educational Needs (JORSEN) and British Journal of Special Education (BJSE) alongside a hard copy of nasen Connect magazine 6 times a year.
- **International Membership:** a paid for membership that allows individuals outside of the UK to access the membership resources we provide for free to UK members.

The five key areas of focus within the strategy are:

- 1 **Free membership:** nasen will offer this to all individuals across all, schools and settings to support and develop the SEND workforce.
- 2 **Targetted Programmes:** nasen will increase the amount of funding coming from Trusts, Foundations, the Public Sector and its trading activities to ensure we can continue to deliver projects and initiatives aligned to our organisational priorities.
- 3 **Workforce development:** A structured programme of professional development will support the needs of our members.
- 4 **Champion, Friend and Protector:** nasen will further develop its influence on policy and practice as a result of sector-leading thought leadership and research.
- 5 **SEND Services:** provision of SEND services that support workforce development.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**Achievements in 2020/21**

In line with our strategic focus, nasen has provided a wealth of support in 2020/21 in its role as England's SEND champion with some of the key achievements detailed below.

<p><b>Free membership for individuals in the UK</b></p>	<p>nasen launched its new free membership to all individuals in January 2021 and by 31 March 2021 had over 30,000 individual members.</p> <p>Along with a large range of free resources and training, the free membership also provides digital access to nasen's award winning nasen Connect magazine keeping members up to date with the latest news and information from the SEND community.</p> <p>nasen developed three paid services alongside the free membership with the Annual Webinar Pass launching in Summer 2020 giving holders of the pass access to over 70 CPDL training sessions over the course of a year.</p> <p>In January 2021, nasen also launched its SENCO Support Service and Publication Subscription. The SENCO Support Service is the only support service in England dedicated to providing resources, support and advice to SENCOs. The Publication Subscription provides members access to three peer reviewed, internationally respected journals with over 30 years of educational resources and articles as well as a paper copy of nasen Connect.</p> <p>nasen launched its international membership to allow for those living outside the UK access to a wide range of resources.</p>
<p><b>Whole School SEND Consortium continues to support the SEND workforce</b></p>	<p>In 2020/21 nasen delivered the third year of the DfE Strategic Support to the Workforce in Mainstream and Special Schools contract. Working with consortium partners we supported educational institutions to prioritise SEND within their CPDL and improvement plans, allowing schools to identify and meet their training needs whilst supporting teachers in building the skills required to support children and young people with SEND.</p> <p>Across the year over 450 people took part in SEND Reviewer training to provide them with the skills to conduct effective SEND review within their own settings.</p> <p>Bespoke Support Packages have been provided to 18 Local Authorities to assist them in developing good SEND practice.</p> <p>Resources have been developed and published on the SEND Gateway to support the needs of individuals in the SEND community, including 12 research blogs to open SEND research to a larger audience. Alongside this, 50 CPDL online webinars were delivered by the Regional Send Leads on a range of topics. The move to online delivery, necessitated by Covid-19, has allowed the reach of these sessions to increase dramatically with most regions having over 1,000 individuals attend CPDL events in the year. In total, 154 national and regional CPDL events have been run as part of the Consortium Partnership with over 11,000 individuals attending these events.</p> <p>There are now over 12,000 individuals who receive the monthly Whole School Send Membership letter which supports their needs as SEND professionals and funding has been secured from the DfE to continue work under the Whole School SEND consortium for a further year.</p>

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**  
**Achievements in 2020/21 (continued)**

<b>Leading research for SEND</b>	<p>In 2019/20 the Whole School SEND Review in English mainstream secondary schools was launched, funded by the Education Endowment Foundation and evaluated by Manchester Metropolitan University. This work continued in 2020/21 with the aim to improve provision for children and young people with SEND in mainstream settings by helping schools to evaluate the effectiveness of their provision and then implement a bespoke action plan to target areas of priority and drive improvement.</p> <p>The pandemic caused a significant delay to the programme and gave the trial team additional time to refine the recruitment phase. Whole School SEND have successfully collected 174 SENCO Surveys and data from 162 schools, the total number of schools taking part.</p> <p>With further school closures at the start of the spring term, randomisation and pairing of intervention schools will now take place in June 2021 and the initial SENCO training will commence in July 2021. Despite a climate of uncertainty, the partnership has continued to adapt the trial schedule and maintain communication with the signed-up schools through regular newsletters and virtual support sessions.</p>
<b>Workforce development within Local Authorities</b>	<p>During 2020/21 as part of nasen's membership of the Council for Disabled Children in the Early Years SEND Partnership nasen has worked with 9 Local Authorities in delivering Specialist Action Learning Sets to support their strategic planning for SEND in the Early Years and to address issues and make improvements to systems and processes required to support pupils with SEND.</p>
<b>Delivery of Level 3 Early SENCO Award</b>	<p>In 2020/21, working in partnership with School Improvement Liverpool, and funded by the DfE, nasen trained a further 289 Early Years SENCOs in 12 new Local Authorities in the Level 3 accredited SENCO Award. This training is crucial to allow those that work within Early Years settings in England to identify and support young children with SEND.</p> <p>Since the launch of this work 1,470 Early Years SENCOs now hold the Level 3 accreditation and have been trained through the project or through direct Local Authority training representing approximately 6% of the private and voluntary group-based providers of Early Years education.</p>
<b>Providing training, support and advice across the sector</b>	<p>nasen worked directly with schools, local authorities, educational institutions and partners providing bespoke training and support. The challenge posed by the pandemic did not stop this as delivery went online and we continued to support the workforce.</p> <p>The SEND casework award training for Local Authorities, which commenced in 2018, continued across Local Authorities in England with over 400 participants to date drawn from 43% of the English Local Authorities taking part.</p>

**Plans for 2021/22**

nasen will continue to invest in growing its reach in schools across England through the free membership offer. Listening to member needs will be a priority area and members surveys will be used to support further development of resources, services, training and research.

DfE contracts and grants will continue to be focus areas as we support the development of the workforce, mainly through the SEND Schools Workforce Contract delivered by our Whole School SEND Consortium.

Diversification of income streams will be another focus area as we build on nasen's International strategy of working closely with the UK government in supporting exports of goods and services related to SEND, as well as supporting countries in developing their Inclusion frameworks and providing CPD to international schools.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**FINANCIAL REVIEW**

**Comparative information**

The comparator to the current year to 31 March 2021 is a fifteen-month period due to a change of year end and this should be considered when assessing the comparative figures in the financial review that follows.

**Financial performance**

As highlighted in last year's Annual Report and Financial Statements, the two years to 31 March 2021 and 2022 represent years of investment for nasen where prior year reserves have been, and will be, invested to build a strong infrastructure to support the activities of nasen and ensure that it can meet its strategic objectives.

This investment has continued and is even more important due to the impact of the pandemic on the education sector and children's access to learning.

The financial result is a net deficit of £32,435 for the year (31 March 2020 Net Income £443,514). The deficit is in line with expectation and has been driven by:

- the move to a free membership offering from 1 January 2021 to allow more individuals to benefit from being a member of nasen;
- an investment in a new Customer Relationship Management system ("CRM") and Website to improve member experience and resources available to members along with improved data collection which will allow nasen to better understand and support member needs;
- an increase in headcount which is required to support the needs of the members and the charities objectives; and
- the impact of the pandemic on delivering face to face events, support and training.

An analysis of income is given below with the prior period adjusted to a 12-month comparative.

	<b>31-Mar-21</b>	<b>31-Mar-20</b>	<b>Movement</b>
	£	£	£
Membership	222,259	308,829	-86,569
Publications and Journals	149,722	164,534	-14,812
Training	1,325,319	1,284,542	40,777
Exhibitions and events	20,600	75,588	-54,988
Consultancy	1,960,690	2,068,107	-107,417
Online advertising activity	35,776	20,140	15,636
Other income	-	3,502	-3,502
	<b>3,714,366</b>	<b>3,925,241</b>	<b>-210,875</b>

- The fall in membership income in the year is due to the movement to free membership from 1 January 2021.
- Publications and journal income has fallen; this is not expected to continue long term and is believed to be due to individuals reviewing their discretionary financial outgoings during the pandemic.
- The increase in training delivered both by nasen directly, through the SEND Casework Awards, Annual Webinar Pass and Bespoke training, and through the Early Years contracts with the Department for Education, is a significant positive for nasen. It is important to note that pre-pandemic most training was delivered face to face and this had to change to online delivery. This was achieved in a very short space of time and allowed nasen to continue to support its members and partners during a very challenging period.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)

### Financial performance (continued)

- Exhibition and event income has fallen as face to face events could not occur in the year due to the pandemic. nasen Live was delivered virtually in the year and returns as a face to face event in Birmingham's Vox conference Centre on the 24 September 2021.
- The fall in consultancy income is directly linked to Covid-19 restricting the ability to perform on site consultancy with organisations however, as with training, nasen moved to online remote reviews to great effect.
- The increase in online advertising is pleasing and relates to the ability to do more with nasen's new website. All income generated from advertising is reinvested back into the core aims of nasen.

Direct charitable expenditure and support costs have increased year on year when the comparative 15-month period is adjusted to a 12-month period. The increase in total costs to £3,748,581 (prior period adjusted £3,574,586) is primarily due to the investment in people and systems to support the activities of nasen so that it can deliver on its strategic aims.

### Financial Position and Reserves

The table below details the closing position for nasen's cash holding and reserves.

	31-Mar-21	31-Mar-20	Movement
	£	£	£
Cash	750,187	761,353	-11,166
Unrestricted income funds	1,194,577	1,227,012	-32,435
Adjusted reserves	748,725	1,015,605	-266,880

- Cash held is strong and allows nasen to invest to meet its Strategic Aims.
- Unrestricted funds have fallen year on period due to the small deficit made in the year.
- The better measure of nasen's reserves are Adjusted reserves defined as Unrestricted income funds less Fixed Assets. The reserves have fallen year on period due to the investment in the new CRM system and Website which have been capitalised and will be amortised over the three years. This fall in reserves was anticipated and approved by the Trustees as part of the investment in 2020/21 and 2021/22 investment and the level held has been approved against nasen's reserves policy.

### Financial Outlook

nasen will continue to invest in its infrastructure in the year to 31 March 2022 with the expectation that nasen will return to generating a net income figure for the year to 31 March 2023 onwards.

### Investment

The Board of Trustees have the power to invest in such assets as they see fit.

It is the policy of the Board of Trustees that any surpluses of liquid funds are invested in instant access and short-term bank deposit accounts

**Going Concern**

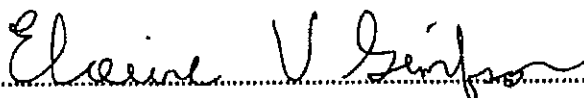
After making appropriate enquiries, the Board of Trustees has a reasonable expectation that nasen has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

**Statement as to Disclosure of Information to Auditors**

In so far as the Trustees are aware at the time of approving our trustees' annual report:

there is no relevant information, being needed by the auditor in connection with preparing their report, of which the auditor is unaware, and the Trustees, having made enquiries of fellow trustees and the auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on 9 September 2021.



And signed on its behalf by E Simpson (Chair of Trustees)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (nasen) FOR THE YEAR ENDED 31 MARCH 2021**

We have audited the financial statements of The National Association for Special Educational Needs (nasen) (the charitable company) for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP (FRS 102) 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities SORP (FRS 102) 2019.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statement is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (nasen) FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**Other information (cont'd)**

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (nasen) FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charitable company's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charities Commission review of correspondence with legal advisors and enquiries of management so far as they related to the financial statements, and testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (nasen) FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Malcolm Winston**  
**Senior Statutory Auditor**  
**UHY Hacker Young (Birmingham) LLP, Statutory Auditor**  
**9-11 Vittoria Street**  
**Birmingham**  
**B1 3ND**

**9 September 2021**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**

			<b>Total Funds 12mths 01.04.20 - 31.03.21 £</b>	<b>Total Funds 15mths 01.01.19 - 31.03.20 £</b>
	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	
<b>Incoming resources</b>				
Incoming resources from generated funds				
Investment Income	2	1,780	-	1,780
Incoming resources from charitable activities	3	2,473,060	1,241,306	3,714,366
<b>Total incoming resources</b>		<b>2,474,840</b>	<b>1,241,306</b>	<b>3,716,146</b>
<b>Resources expended</b>				
Charitable activities				
	4	2,507,275	1,241,306	3,748,581
<b>Total resources expended</b>		<b>2,507,275</b>	<b>1,241,306</b>	<b>3,748,581</b>
<b>Net (expenditure)/ income and net movement in funds for the year</b>		<b>(32,435)</b>	<b>-</b>	<b>(32,435)</b>
Total funds brought forward	19	1,227,012	-	1,227,012
<b>Total funds carried forward</b>	19	<b>1,194,577</b>	<b>-</b>	<b>1,194,577</b>

The Statement of Financial Activities includes all gains and losses recognised in the year/ period.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 20 to 32 form part of these financial statements

**BALANCE SHEET AS AT 31 MARCH 2021**

	Note	31 MARCH 2021		31 MARCH 2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		238,181		211,407
Intangible assets	11		207,671		-
			<u>445,852</u>		<u>211,407</u>
<b>Current assets</b>					
Debtors	12	920,631		1,403,761	
Cash at bank	13	749,849		760,943	
Cash in hand		338		410	
			<u>1,670,818</u>	<u>2,165,114</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	15	(922,093)		(1,149,509)	
<b>Net current assets</b>			748,725		1,015,605
<b>Total assets less current liabilities</b>			<u>1,194,577</u>		<u>1,227,012</u>
<b>Net assets</b>			<u>1,194,577</u>		<u>1,227,012</u>
<b>The funds of the charity</b>					
Unrestricted income funds	19		<u>1,194,577</u>		<u>1,227,012</u>

The Board of Trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

Approved by the Board of Trustees on 9 September 2021  
and signed on its behalf by

  
E Simpson - Chair of Trustees

The notes on pages 20 to 32 form part of these financial statements

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021**

	<b>Total 12mths 01.04.20 - 31.03.21 £</b>	<b>Total 15mths 01.01.19 - 31.03.20 £</b>
<b>RECONCILIATION OF NET (EXPENDITURE)/ INCOME TO NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES</b>		
Net (expenditure)/ income	(32,435)	443,514
Investment Income	(1,780)	(5,194)
Interest payable and similar charges	322	402
Depreciation	38,186	33,277
Amortisation	18,879	-
Decrease/(increase) in trade debtors	704,805	(709,523)
Increase in prepayments and accrued income	(221,675)	(132,744)
(Decrease)/ increase in trade creditors	(60,573)	281,953
Increase/(decrease) in accruals	27,909	(115,387)
(Decrease)/ increase in deferred income	(51,551)	100,308
Decrease in other creditors	(888)	(1,080)
(Decrease)/ increase in social security and other taxes	(141,361)	90,715
<b>Net cash provided by/(used in) operating activities</b>	<b>279,838</b>	<b>(13,758)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	<b>£</b>	<b>£</b>
Interest receivable	1,780	5,194
Purchases of tangible fixed assets	(64,960)	(30,420)
Purchase of intangible assets	(226,550)	-
<b>Net cash used in investing activities</b>	<b>(289,730)</b>	<b>(25,226)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	<b>£</b>	<b>£</b>
Interest payable	(322)	(402)
Repayment of finance lease obligations	(952)	(1,190)
<b>Net cash used in financing activities</b>	<b>(1,274)</b>	<b>(1,592)</b>
	<b>£</b>	<b>£</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(11,166)</b>	<b>(40,576)</b>
Cash and cash equivalents at the beginning of the year/period	761,353	801,929
<b>Cash and cash equivalents at the end of the year/period</b>	<b>750,187</b>	<b>761,353</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**1 ACCOUNTING POLICIES**

**Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SORP (FRS 102) 2019 and the Companies Act 2006.

**Going Concern**

The Board of Trustees assess whether the use of going concern as the basis for the preparation of the financial statements is appropriate. To undertake this review the latest forecasts, plans and projections from management are reviewed and adjusted to account for a potential downturn in performance to ensure the Charity has adequate resources to continue in operational existence for the foreseeable future. Having undertaken this review, the Board of Trustees have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future.

**Financial Year**

The comparative period to the financial year ended 31 March 2021 is a fifteen month period from 1 January 2019 to 31 March 2020.

**Significant accounting judgements and estimates**

In preparing the financial statements key judgements are made in relation to income recognition for contracts which are part complete at the 31 March 2021. Such judgements are based on an assessment of the contract position at that date considering key milestone and deliverables completed at the reporting date and the transfer of risk and rewards of the contracts at that date to the customer. The accounting policies for all income recognition are detailed below.

There are no areas where significant estimates have been made at the 31 March 2021.

**Incoming resources**

Incoming resources have been included in the financial statements on the following bases:

**Membership and paid services subscriptions ("Subscriptions")** - subscriptions paid to nasen are payable for one year in advance, commencing on the date in which the subscription is purchased. Whilst the income is recognised upon receipt, the proportion of the subscription relating to periods after 31 March has been deferred and will be included in income in the following year.

**Publications** - income from sales of publications is included in the financial statements when the publication is despatched.

Income from grant-funded publications is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled.

Royalty income from publication is recognised in the financial year in which publications are sold by nasen's publishing partners.

**Journals** - subscriptions for journals are payable in advance for varying periods throughout the year. Whilst the income is recognised upon receipt, the proportion of the subscription relating to journals produced after 31 March 2021 has been deferred and will be included in income in the year ended 31 March 2022.

**Training** - income from grant-funded training is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled. Income from non-grant-funded training is included in the financial statements on the date the training occurs.

**Advertising and sponsorship income** - income is recognised in the month when the adverts are published and for sponsorship when the event(s) or activity to which the sponsorship relates happens. At 31 March 2021 any advertising or sponsorship paid for activities that happen after the year end is held in deferred income and will be recognised in the following financial period.

**Exhibitions and events** - income from exhibitions and events is included in the financial statements on the date of the exhibitions/ event.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**1 ACCOUNTING POLICIES (cont'd)**

**Consultancy** - Income from consultancy projects is included in the financial statements when the company obtains the right to consideration.

Amounts received in the 12 month period ended 31 March 2021 in advance of the consideration being earned have been deferred and will be included in income in the year ended 31 March 2022.

**Online Resources** - Income from grant-funded online resources is included in the financial statements when the conditions upon which the grant becomes payable are fulfilled.

Amounts not relating to the 12 month period ended 31 March 2021 have been deferred and will be included in income in the year ended 31 March 2022.

**Other Income** - all other income is included in the financial statements when the amount and entitlement to the income can be measured with reasonable certainty.

**Resources expended**

Resources expended have been included in the financial statements when an obligation to transfer value to a third party has been entered into. Unless there is an earlier legal obligation, donations and grants are included on the date of payment.

Resources expended have been allocated in the Statement of Financial Activities as follows:-

- Costs of generating voluntary income - all expenditure directly and indirectly associated with administering voluntary income.
- Charitable activities - all expenditure directly and indirectly associated with meeting the objectives of the charitable company.

Support costs include all head office and committee expenses. These have been allocated to activity cost categories based on estimated time expended in each area.

**Tangible fixed assets**

Individual tangible fixed assets costing more than £500 are capitalised at their historical cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter:

- |                      |     |
|----------------------|-----|
| • Freehold property  | 1%  |
| • Office equipment   | 20% |
| • Computer equipment | 33% |

**Intangible assets**

Intangible assets are initially recognised at cost and then subsequently at cost less impairment and subsequent accumulated amortisation where:

- it is probable that the expected future economic benefits will flow to the entity; and
- the cost or value of the asset can be measured reliably.

Intangible assets are amortised on a systematic basis over their useful lives.

The company recognises the development of its new Content Management System (CMS) and Customer Relationship System (CRM) as an intangible asset as it meets the above criteria and the amortisation period for this asset has been set at 3 years.

**Restricted funds**

Restricted funds relate to grants received which can only be applied for a specific purpose.

**Designated funds**

Designated funds are amounts which have been set aside out of unrestricted funds to be utilised for specific purposes. The purpose of the designations is to identify that portion of unrestricted funds that has been non-contractually committed. Where funds are designated but, due to a change in circumstances, are never utilised for the designated purpose, they are transferred back to the general fund.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**1 ACCOUNTING POLICIES (cont'd)**

**Leasing commitments**

Assets obtained under finance leases are capitalised in the balance sheet and depreciated over the lease term. The interest element of these obligations is charged as expenditure over the relevant period.

Rentals paid under operating leases are charged as expenditure as incurred.

**Pensions**

nasen operates a defined contribution pension scheme which all employees are eligible to join. The Company contributes 8.0% of an employees salary to the scheme. Contributions payable for the year are included in resources expended.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)

2 INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Total 12mths	Total 15mths
			01.04.20 - 31.03.21	01.01.19 - 31.03.20
	£	£	£	£
Bank Interest	1,780	-	1,780	5,194

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	Total 12mths	Total 15mths
			01.04.20 - 31.03.21	01.01.19 - 31.03.20
	£	£	£	£
Membership	222,259	-	222,259	386,036
Publications and Journals	149,722	-	149,722	205,668
Training	238,150	1,087,169	1,325,319	1,605,677
Exhibitions and events	20,600	-	20,600	94,485
Consultancy	1,806,553	154,137	1,960,690	2,585,134
Online advertising activity	35,776	-	35,776	25,175
Other Income	-	-	-	4,377
	<u>2,473,060</u>	<u>1,241,306</u>	<u>3,714,366</u>	<u>4,906,552</u>

4 CHARITABLE EXPENDITURE	Direct Charitable Expenditure	Support Costs	Total 12mths	Total 15mths
			01.04.20 - 31.03.21	01.01.19 - 31.03.20
	£	£	£	£
<b>Unrestricted funds</b>				
Membership	-	244,830	244,830	158,483
Publications and Journals	53,424	56,601	110,025	173,158
Training	107,829	248,095	355,924	258,597
Exhibitions and events	27,732	53,701	81,433	140,845
Consultancy	938,534	743,674	1,682,208	2,167,605
Online advertising activity	-	26,719	26,719	22,526
Third party support	6,136	-	6,136	8,369
Total unrestricted funds	<u>1,133,655</u>	<u>1,373,620</u>	<u>2,507,275</u>	<u>2,929,583</u>
<b>Restricted funds</b>				
Training	593,184	493,985	1,087,169	1,405,305
Consultancy	69,499	84,638	154,137	133,344
Total restricted funds	<u>662,683</u>	<u>578,623</u>	<u>1,241,306</u>	<u>1,538,649</u>
Total charitable expenditure	<u>1,796,338</u>	<u>1,952,243</u>	<u>3,748,581</u>	<u>4,468,232</u>

The prior year comparative figures for unrestricted funds have been restated to agree with the current year classification of such expenditure.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)

5 ALLOCATION OF SUPPORT COSTS

	Officer and Advisory Group Expenses £	Staff Costs £	Establishm't Costs £	Exhibitions and Marketing £	Information Technology Costs £
Membership	451	183,670	4,603	8,240	11,912
Publications and Journals	77	45,907	791	1,417	2,048
Training - unrestricted funds	457	185,065	4,665	8,350	12,071
Training - restricted funds	935	364,928	9,551	17,097	24,715
Exhibitions and events	99	40,058	1,010	1,807	2,613
Consultancy	1,369	554,739	13,983	25,029	36,182
Consultancy - restricted funds	157	63,006	1,601	2,866	4,143
Online advertising activity	49	19,931	502	899	1,300
<b>Total allocated to direct charitable expenditure</b>	<b>3,594</b>	<b>1,457,304</b>	<b>36,706</b>	<b>65,705</b>	<b>94,984</b>

	Legal, Professional and Consultancy £	Membership Administ'ion £	Office Costs £	Total 12mths 01.04.20 - 31.03.21 £	Total 15mths 01.01.19 - 31.03.20 £
Allocated to direct charitable expenditure:					
Membership	10,686	1,689	23,579	244,830	125,087
Publications and Journals	1,837	290	4,234	56,601	88,758
Training - unrestricted funds	10,828	1,711	24,948	248,095	89,478
Training - restricted funds	22,171	3,504	51,084	493,985	594,770
Exhibitions and events	2,344	370	5,400	53,701	50,918
Consultancy	32,458	5,130	74,784	743,674	582,766
Consultancy - restricted funds	3,716	587	8,562	84,638	66,126
Online advertising activity	1,166	184	2,688	26,719	19,237
<b>Total allocated to direct charitable expenditure</b>	<b>85,206</b>	<b>13,465</b>	<b>195,279</b>	<b>1,952,243</b>	<b>1,617,140</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**6 INCOMING RESOURCES - DEFERRED INCOME**

Incoming resources where there is an element of deferred income are as follows:-

	<b>Membership</b>	<b>Publications and Journals</b>	<b>Training</b>	<b>Exhibitions and Events</b>
	£	£	£	£
Deferred income at 1 April 2020 and released to incoming resources	194,373	68,807	137,454	5,587
Income invoiced in year	27,886	153,819	1,352,872	15,013
Deferred income at 31 March 2021	-	72,904	165,007	-
<b>Incoming resources at 31 March 2021</b>	<b>222,259</b>	<b>149,722</b>	<b>1,325,319</b>	<b>20,600</b>

	<b>Consultancy</b>	<b>Online activity</b>	<b>Total</b>
	£	£	£
Deferred income at 1 April 2020 and released to incoming resources	8,500	1,625	416,346
Income invoiced in year	2,073,161	40,064	3,662,815
Deferred income at 31 March 2021	120,971	5,913	364,795
<b>Incoming resources at 31 March 2021</b>	<b>1,960,690</b>	<b>35,776</b>	<b>3,714,366</b>

The reasons for deferring income are shown in note 1 to these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)

	Total 12mths 01.04.20 - 31.03.21	Total 15mths 01.01.19 - 31.03.20
<b>7 STAFF</b>		
<b>a. Staff Numbers</b>		

The average number employees during the year/period was as follows:-

	No	No
Administration	31	21

The increase in staff numbers is due to a planned increase in nasen's infrastructure capability.

**b. Staff Costs**

The aggregate payroll costs of staff were as follows:-

	£	£
Wages and salaries	1,237,577	1,038,447
Social security costs	125,779	105,580
Pension costs	93,949	71,577
Other employee benefits	5,505	4,447
	<u>1,462,810</u>	<u>1,220,051</u>

**c. Staff restructuring costs**

Staff restructuring costs were paid to one (2020: none) employee on termination of their employment in the year/ period. The amount has not been disclosed in respect of personal data relating to an identifiable individual

**d. Higher Paid Staff**

Information regarding employees receiving emoluments exceeding £60,000 during the year/ period:-

	No	No
Number of employees receiving emoluments between £60,001 and £70,000	3	3
Number of employees receiving emoluments between £80,001 and £90,000	-	1
Number of employees receiving emoluments between £100,001 and £110,000	1	-
Number of employees receiving emoluments between £120,001 and £130,000	-	1

There were no defined retirement pension benefit contributions paid during the year to 31 March 2021 (15 month period 31 March 2020: £Nil).

No Trustee received any emoluments from the charitable company during the year to 31 March 2021 (15 month period 31 March 2020: £Nil).

**e. Key Management Personnel**

The key management personnel of the charitable company comprise the trustees and the Senior Leadership Team. The Senior Leadership Team consisted of 3 (2020: 6) employees as at 31 March 2021. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charitable company was for year ended 31 March 2021 £292,324 (15 month period 31 March 2020: £410,956).

**8 MOVEMENT IN TOTAL FUNDS FOR THE YEAR/PERIOD**

	Total 12mths 01.04.20 - 31.03.21	Total 15mths 01.01.19 - 31.03.20
Movement in total funds for the year/period is stated after charging:	£	£
Depreciation of tangible assets - owned	37,233	32,087
Depreciation of tangible assets - finance leases	953	1,190
Amortisation on intangible assets	18,879	-
Auditors' remuneration - audit work	10,500	10,500
Expenses reimbursed to 14 trustees (2020: 9)	493	5,480

The expenditure reimbursed to Trustees relates to travel and subsistence costs incurred whilst on nasen business.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)

	Total 12mths 01.04.20 - 31.03.21	Total 15mths 01.01.19 - 31.03.20
	£	£
<b>9 INTEREST PAYABLE AND SIMILAR CHARGES</b>		
Finance lease interest	322	402

<b>10 TANGIBLE FIXED ASSETS</b>	Freehold Property	Office Equipment	Computer Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	220,967	54,410	135,219	410,596
Additions	-	39,017	25,943	64,960
At 31 March 2021	<u>220,967</u>	<u>93,427</u>	<u>161,162</u>	<u>475,556</u>
<b>Depreciation</b>				
At 1 April 2020	53,593	51,596	94,000	199,189
Charge for the year	2,209	6,831	29,146	38,186
At 31 March 2021	<u>55,802</u>	<u>58,427</u>	<u>123,146</u>	<u>237,375</u>
<b>Net book value</b>				
At 31 March 2021	<u>165,165</u>	<u>35,000</u>	<u>38,016</u>	<u>238,181</u>
At 31 March 2020	<u>167,374</u>	<u>2,814</u>	<u>41,219</u>	<u>211,407</u>

<b>11 INTANGIBLE ASSETS</b>	Total £
<b>Cost</b>	
At 1 April 2020	-
Additions	226,550
At 31 March 2021	<u>226,550</u>
<b>Amortisation</b>	
At 1 April 2020	-
Charge for the year	18,879
At 31 March 2021	<u>18,879</u>
<b>Net book value</b>	
At 31 March 2021	<u>207,671</u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	87,357	792,162
Prepayments and accrued income	833,274	611,599
	<u>920,631</u>	<u>1,403,761</u>

**13 CASH AT BANK**

	<b>2021</b>	<b>2020</b>
	£	£
Current accounts	407,101	368,622
Instant access deposit accounts	342,748	392,321
	<u>749,849</u>	<u>760,943</u>

Fixed term bank accounts of less than 1 year are categorised as liquid resources.

**14 ANALYSIS OF CHANGES IN NET FUNDS**

	<b>1 April 2020</b>	<b>Cash flows</b>	<b>31 March 2021</b>
	£	£	£
Cash in hand and at bank	761,353	(11,166)	750,187
	<u>761,353</u>	<u>(11,166)</u>	<u>750,187</u>
Finance lease obligations	(952)	952	-
<b>Total</b>	<u>760,401</u>	<u>(10,214)</u>	<u>750,187</u>

**15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	368,704	429,277
Accruals	126,983	99,074
Deferred income	364,795	416,346
Finance leases	-	952
Other creditors	13,714	14,602
Taxation and social security	47,897	189,258
	<u>922,093</u>	<u>1,149,509</u>

**16 TAXATION**

No taxation is payable for the current or previous financial year as all surpluses arise from activities furthering the charitable objects of the charitable company and are utilised for charitable purposes, therefore leading to exemption from taxation.

**17 CONSTITUTION**

The charitable company is limited by guarantee and does not have a share capital.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**18 RESTRICTED INCOME FUNDS**

	Balance at 01.04.20	Incoming resources	Outgoing resources	Balance at 31.03.21
	£	£	£	£
DfE funded project	-	1,087,169	1,087,169	-
EEF funded project	-	154,137	154,137	-
	-	<b>1,241,306</b>	<b>1,241,306</b>	-

The DfE funded project relates to a grant received with the objective of developing and providing an early years training package that can be used in all mainstream schools to give an overview of all aspects of SEND. This is achieved by the provision of online and face to face training aiming to improve the quality of provision for children with SEND in early years settings by improving the confidence, knowledge and ability of the workforce.

The EEF funded project relates to a grant received with the objective of carrying a randomised control trial of the Whole School SEND Consortium Review in secondary mainstream schools.

**19 UNRESTRICTED INCOME FUNDS**

Balance at 1 April 2020	£ 1,227,012
Net deficit for the year	(32,435)
Balance at 31 March 2021	<b>1,194,577</b>

**20 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Fund balances at 31 March 2021 are represented by:

	General Funds	Designated Funds	Restricted funds	Total Funds
	£	£	£	£
Tangible and Intangible fixed assets	445,852	-	-	445,852
Current assets	1,670,818	-	-	1,670,818
Current liabilities	(922,093)	-	-	(922,093)
	<b>1,194,577</b>	-	-	<b>1,194,577</b>

Comparative information in respect of the preceding period is as follows:

Fund balances at 31 March 2020 are represented by:

	General Funds	Designated Funds	Restricted funds	Total Funds
	£	£	£	£
Tangible fixed assets	211,407	-	-	211,407
Current assets	2,165,114	-	-	2,165,114
Current liabilities	(1,149,509)	-	-	(1,149,509)
	<b>1,227,012</b>	-	-	<b>1,227,012</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**21 RELATED PARTY TRANSACTIONS**

The following related party transactions took place in the period of account:

- **Active Learning Trust** - have membership with nasen. The transaction totalled £2,720. There were no amounts outstanding at 31 March 2021 (2020: £Nil). Adam Boddison is a Trustee of Active Learning Trust.
- **University of Wolverhampton** - have membership with nasen. The transaction totalled £245. There were no amounts outstanding at 31 March 2021 (2020: £Nil). Adam Boddison is a Visiting Professor at the University of Wolverhampton.
- **L.E.A.D Academy Trust** - two schools within the Trust have membership with nasen. The transaction totalled £408. There were no amounts outstanding at 31 March 2021 (2020: £Nil). Mark Blois is a Trustee of L.E.A.D Academy Trust.
- **Comino Foundation** - during the year nasen £12,500 (2020: £12,500) in funding from the Comino Foundation to support work in the area of Dual and Multiple Exceptionality. There were no amounts outstanding at 31 March 2021 (2020: £Nil). Amrit Singh is a Trustee of the Comino Foundation.
- **The Potential Trust** - nasen purchased services totalling £6,500 during the period and no amounts were outstanding at the year end. Adam Boddison is a Trustee of The Potential Trust.
- **Leading Learning for Special Educational Needs and Disability C.I.C.** - nasen purchased services totalling £24,300 during the year and £6,000 was unpaid at the year end. Adam Boddison and Amrit Singh are Directors of Leading Learning for Special Educational Needs and Disability C.I.C.
- **Whitefield Academy Trust** - had membership with nasen in the prior year. There were no transactions in the current year (2020: £299) and there were no amounts outstanding at 31 March 2021 (2020: £Nil). In the prior year nasen purchased services totalling £7,200 and reimbursed expenses totalling £172; no such transactions occurred in the current year. Elaine Colquhoun is a Director of the Whitefield Development Trust which is related to Whitefield Academy Trust.

All transactions were conducted at arm's length, in accordance with nasen's normal procurement procedures and with Charities SORP (FRS 102) 2019.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021**

**Name:** The National Association for Special Educational Needs (nasen)  
**Registered Company Number:** 02674379 (England and Wales), Company limited by guarantee  
**Registered Charity Number:** 1007023  
**Registered Office:** nasen House  
 4-5 Amber Business Village  
 Amber Close  
 Amington  
 Tamworth  
 B77 4RP

**Website Address:** [www.nasen.org.uk](http://www.nasen.org.uk)  
**E-mail:** [membership@nasen.org.uk](mailto:membership@nasen.org.uk)

**Key Management Personnel:** Trustees and Directors  
 The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Trustees serving during the year were as follows:

Elaine Simpson	Chair
Christopher Rutt (appointed 7 July 2020)	Chair of Finance, Audit and Risk Committee
Helen Cooper (resigned 29 July 2021)	Chair of Human Resources and Policy Committee
Alex Griffiths	Chair of the Contract Management and Delivery Assurance Committee
Mark Blois	
Elaine Colquhoun	
Trevor Daniels	
Carolyn Eyre	
Jeremy Gould	
Ian Hughes (appointed 15 December 2020)	
Simon Lloyd (appointed 26 June 2020)	
Christopher Marshall (resigned 11 December 2020)	
Dr Sue Soan	
Leo Stanley	

**Senior Leadership Team**

Dr Adam Boddison (resigned 31 August 2021)	Chief Executive
Alison Wilcox	Education Director
Amrit Singh	Chief Operating Officer

**Senior Management Team**

Kamal Bodhanker	Head of International Development
Alex Grady	Head of Whole School SEND
Richard Griffiths	Head of Finance, HR and Data
Harriet Hannan	Head of Programmes - Whole School SEND
Lisa Knowles	Head of Contracts and Operations
Michael Surr	Head of Education
Gina Wookey	Head of Sales & Marketing

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)**

**Staff Team**

Sarah Ayebi-Kwakye	Whole School SEND Project Manager
Chontell Braceland	Data and CRM Manager
Sadie Cotterill	HR Administrator
Gail Devey	Finance Administrator
Tracey Jenkins	Administrative Assistant
Jamie Galpin	Education Officer
Allstair Gilbert	Sales Executive
Lorretta Jones	Website and CRM Officer
Claudia Lace	Personal Assistant to the Chief Executive
Zoe Mathers	Education Officer
Pernille Peterson	Whole School SEND Project Manager
Helen Prosser	EEF Project Manager
Natalie Reid	Whole School Communications & SEND Gateway Manager
Kayla Simpson-George	EEF Programme Assistant
Coral Stewart	Operations Manager
Katy Talbot	Fundraiser & Bid Writer
Mia Tuckey	Whole School SEND Programme Assistant
Denise Upton	Finance Administrator
Sam Ward	Marketing Executive
Francesca Wakefield	Whole School SEND Senior Project Manager
Mandy Wilding	Education Development Officer

**Auditors**

UHY Hacker Young (Birmingham) LLP  
 9-11 Vittoria Street, Birmingham, B1 3ND