

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
National Association of Independent
Schools & Non-Maintained Special Schools



Franks Accountants Limited
First Floor
Equinox 1
Audby Lane
Wetherby
West Yorkshire
LS22 7RD

NATIONAL ASSOCIATION OF INDEPENDENT SCHOOLS AND NON-MAINTAINED SPECIAL SCHOOLS

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for the Year Ended 31 March 2023

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NATIONAL ASSOCIATION OF INDEPENDENT SCHOOLS AND NON-MAINTAINED SPECIAL SCHOOLS

Report of the Trustees **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03774801 (England and Wales)

Registered Charity number

1083632

Registered office

NASS
PO Box 705
YORK
YO30 6WW

Trustees

H Anderson	- resigned 7/10/22
L Dalglish	
E Duncan	- resigned 7/10/22
E Farnden	- elected 7/10/22
M Farnham	
P Gale	
H Hewitt	
K Hingorani	
S Jones	
J Kaur	- elected 7/10/22
J McConnell	
L Mitchell	- resigned 7/10/22
B Quartey	- elected 7/10/22
A Sutton	- resigned 7/10/22
C Theobald	- co-opted 7/10/22
I Thorsteinsson	

Company Secretary

Mrs J McConnell

Independent examiner

Franks Accountants Limited
First Floor
Equinox 1
Audby Lane
Wetherby
West Yorkshire
LS22 7RD

Solicitors

Wrigleys Solicitors
19 Cookridge Street
Leeds
LS2 3AG

Chief Executive Officer

C Dorer

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

United Trust Bank
80 Haymarket
London
SW1Y 4TE

Walker Crips Investment Management Limited
Old Change House
128 Queen Victoria Street
London
EC4V 4BJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The National Association of Independent Schools and Non-Maintained Special Schools (otherwise known as NASS) is the national organisation for Non-Maintained Special Schools and Independent Schools (including Academies and Free Schools) catering wholly or mainly for pupils with special educational needs. NASS is a company limited by guarantee, number 3774801, registered on the 20th May 1999. NASS became a registered charity, number 1083632, 23rd November 2000, constituted by the Memorandum and Articles agreed by the members dated October 1999 and amended October 2001, September 2007, October 2015 and June 2018. NASS does not maintain premises, with all executive staff working from home. The registered office in this period is: NASS, PO Box 705, York, YO30 6WW.

The objects of the Charity are to promote the benefit and advance the education of young people with special educational needs and in particular, but not so as to limit the generality of these objects:

- To promote high quality standards of service, administration and management within its member schools and maintaining organisations
- To promote the interests of its member schools and organisations in the Non Maintained and Independent sector in England and Wales as service providers
- To encourage appropriate practice and collaboration among member schools whilst recognising their autonomy; and
- To develop, where appropriate, joint guidelines or codes of practice to serve as standards for members.

NASS is governed by a board of trustees, known as NASS Council. Council is made up of 12 members elected for a four year term from within NASS membership. Council is able to co-opt up to three further Council members to address any imbalance.

During this period, NASS was managed by four paid staff: a full-time Chief Executive, a full-time Executive Officer, a full-time Policy and Membership Services Officer and a part-time Administrative Officer.

Report of the Trustees
for the Year Ended 31 March 2023

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The full risk register is reviewed by NASS Council at the March Council meeting each year and current risks are identified at each council meeting. Mitigating actions are agreed to reduce any risks to which the charity is exposed. The structure and format of the risk register was reviewed and revised in March 2022.

OBJECTIVES AND ACTIVITIES

Objectives and aims

NASS is the voice of the non-local authority maintained special school sector. NASS exists to promote the role of high quality specialist provision within a modern inclusive education service which respects the choice of children, their families and carers, enables all children and young people to receive an education which is appropriate to their educational and social needs and provides the maximum opportunity for all children to participate fully in education, employment and social and emotional wellbeing.

NASS seeks to:

- Provide a central point of contact and information for all members
- Promote the sector's unique contribution to Special Education with central and local government in order to influence strategic policy developments relating to pupils with SEN so that policy has due regard to the contribution of the specialist sector
- Fairly represent the views of our sector in a way that reflects the rich diversity of individual institutions and specialisms
- Provide the best possible service to members through:
 - information, advice and support
 - delivery of high quality, bespoke training courses
 - the development, where appropriate, of joint guidelines or codes of practice to serve as standards for members and the provision of high quality professional development for teachers, therapists, other professionals and support staff working with pupils with SEND.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Events

In a post-Covid world, we recognised the benefits of running online events in enabling members to attend training without the time and financial costs of travel. We remain very fortunate to be able to call on the knowledge and expertise of Carolyn Eyre to deliver a suite of safeguarding training. This year we supplemented the core offer with sessions on sexual harm and violence between students. We also ran a session with the British Institute of Learning Disabilities to highlight their training standards for restrictive physical interventions. We were delighted to secure school involvement into revision of the standards.

Our annual conference remains the highlight of our events calendar. In October 2022 we were in Brighton at the Grand Hotel and we all benefitted from the sea air as we tried to get to grips with what March's SEND and AP Green Paper might mean for our members. We were delighted to have attendance from DfE officials and that Ofsted were able to provide valuable updates on both education and social care inspections. We were particularly pleased to be able to highlight the great work undertaken by NASS member schools in our workshops and plenaries with engaging sessions on use of data (nor not!) and highlights from three of the projects undertaken by recent alumni of our leadership programme.

Information

NASS puts out an e-newsletter to members at least once a fortnight and more frequently in times of major activity. We know from our membership surveys that this is highly valued. In addition to the newsletter, we have continued to share draft template consultation responses and to brief on key issues. NASS staff deal with well over 1000 email and telephone queries from members each year and aim to respond to all queries within 48 hours.

The launch of the SEND and AP Green Paper in March 2022 prompted us to run a series of focus groups to help generate a NASS consultation response. We were delighted that so many members attended these and played an active role in our response.

**Report of the Trustees
for the Year Ended 31 March 2023**

Marketing and Membership

New members continue to join us through word of mouth and we remain grateful to members who are clearly promoting the organisation to colleagues. NASS has been strong at retaining existing membership and has continued to add new members, reaching over 400 schools and organisations by the end of the financial year. We continue to seek opportunities to promote our work to potential new members and to ensure that we are meeting the needs of our current membership.

NASS continues to use social media as a way of communicating with schools and interested parties. It has remained a useful way of getting messages out quickly in the face of changing policies.

Staffing

Claire Dorer has continued as Chief Executive, Mari Davis has continued as Policy and Membership Services Officer, Karen Rippon continued as Executive Officer and Jenny Hayward has continued as Administrative Officer for this period.

Work of the National Council (NASS Trustees)

The Council met virtually during 2022 in June and September and had a face to face meeting in January 2023, followed by a virtual meeting in March. The Annual General Meeting was held at The Grand Hotel, Brighton on 7th October 2022. Trustees' strategic away day took place in Birmingham in November 2022. All Council meetings feature strategic discussions about key issues facing NASS and member schools. In this way we ensure that NASS is responsive to change and the needs of members and that we are an organisation fit for the future. All Council members volunteer their time to NASS and make a significant contribution to the organisation.

ACHIEVEMENT AND PERFORMANCE

Representation and Political Objectives

Much of the first part of the year was spent responding to the SEND and AP Green Paper 'Right Support, Right Time, Right Place'. Given the rather vague level of detail and limited mention of special schools, we took a lot of time and care in getting our response right. Members were generous in giving their time in webinars and focus groups and we were pleased to have Benedict Coffin from DfE sit in on a number of our sessions. We additionally took part in sessions through our membership of other consortia – the SEND Reference Group, The Special Education Consortium and the National SEND forum.

We had a lengthy wait for the Government's response to the consultation but in March 2023, they launched the SEND and AP Improvement Plan. This sets the intended reforms for SEND over a 5-year period and, in turn, sets the path for NASS in terms of its representation role. Much uncertainty remains about the intended direction of travel and we have a major task in ensuring that the value of special schools is recognised and reflected in policy changes.

In February 2023, DfE launched its response to the Independent Review of Children's Social Care: 'Stable Homes, Built on Love'. Whilst mentions of children with SEND are fairly few and far between, the programme of work will include our members who have residential provision and we are pleased to have been included in key working groups on Care Standards.

We were saddened by the National Safeguarding Panel's reports into horrific abuses experienced by children attending provisions (now closed) run by the Hesley Group. We have welcomed being included in working groups to shape recommendations, including meeting with the Secretary of State for Education, Gillian Keegan. We await the Government response on next steps. In the meantime, we continue our work as part of the Risk Reduction Network and PBS in Schools Community of Practice, focusing on safe and effective practice that can be shared with schools.

Research and projects

In January 2023, we launched the fourth cohort of our leadership development programme, again working with Amanda Clugston and Ian Mason of Caboodle Education. We were delighted to support 13 current and aspiring leaders on the programme.

In July 2022, after a competitive tender, Sonnet Impact was awarded the contact to carry out a major study into the value of SEND provision. Work started soon after this and members were actively involved via workshops at the October conference and through a series of workshops and interviews in early 2023. The report is due for launch in June 2023 and we hope it will demonstrate the value added to society when children and young people's needs are met effectively.

In September 2022 we launched a pilot project with Education Support to support staff leading on embedding staff wellbeing across their schools. 12 schools embarked on a voyage of discovery with us, using action learning sets and supervision to offer support and materials for those in roles which can often feel very isolated. We hope we will be able to make good use of this learning to use with other schools.

NATIONAL ASSOCIATION OF INDEPENDENT SCHOOLS AND NON-MAINTAINED SPECIAL SCHOOLS

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

The Trustees aim to maintain the level of reserves required to meet the Charity's objectives which equates to six months unrestricted charitable expenditure. NASS has met its reserves policy during this accounting period. Trustees keep the level of reserves required to meet these tests under review on an annual basis at their March meetings.

During this financial period, NASS continues to hold current accounts with CAF Bank and the Co-operative Bank. Our deposit account is held with United Trust Bank. Our investment accounts are held with Walker Crips Investment Management Limited.

Future Developments

NASS is now 24 years old and we have decided that it is time to refresh our image a bit! On September 1st we will be launching a new logo and materials which we think better reflects us as a responsive and cutting-edge organisation. We are also seeking to expand our staffing team with a new Communications Officer.

Public benefit

NASS exists to serve schools meeting the needs of some of the most vulnerable children and young people in the country - largely at the expense of the public purse. It is a core aim of NASS to ensure that children attending our member schools are able to access the full range of opportunities open to both non-disabled children and those attending special schools in other sectors. Additionally, although parents are not intended to be a specific beneficiary group of NASS, we are aware that many access our website and seek advice or information on finding schools for their children. NASS trustees are confident that NASS meets its public benefit requirements as a charity.

Approved by order of the board of trustees on 13th September 2023 and signed on its behalf by:


.....
J McConnell – Secretary

NATIONAL ASSOCIATION OF INDEPENDENT SCHOOLS AND NON-MAINTAINED SPECIAL SCHOOLS

Independent Examiner's Report to the Trustees of National Association of Independent Schools & Non-Maintained Special Schools

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Mr Adam Franks FCCA
Association of Chartered Certified Accountants
Franks Accountants Limited
First Floor
Equinox 1
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Wetherby
West Yorkshire
LS22 7RD

Date: 01/11/23

NATIONAL ASSOCIATION OF INDEPENDENT SCHOOLS AND NON-MAINTAINED SPECIAL SCHOOLS

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
General		419,361	-	419,361	468,936
Investment income	2	<u>5,253</u>	<u>-</u>	<u>5,253</u>	<u>9,598</u>
Total		424,614	-	424,614	478,534
EXPENDITURE ON					
Charitable activities					
General		415,086	17,398	432,484	406,716
NET INCOME/(EXPENDITURE)		<u>9,528</u>	<u>(17,398)</u>	<u>(7,870)</u>	<u>71,818</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		408,069	22,521	430,590	358,772
TOTAL FUNDS CARRIED FORWARD		<u>417,597</u>	<u>5,123</u>	<u>422,720</u>	<u>430,590</u>

NATIONAL ASSOCIATION OF INDEPENDENT SCHOOLS AND NON-MAINTAINED SPECIAL SCHOOLS

Balance Sheet
At 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	8	900	-	900	1,128
Investments	9	<u>73,750-</u>	<u>-</u>	<u>73,750</u>	<u>-</u>
		74,650	-	74,650	1,128
CURRENT ASSETS					
Debtors	10	126,797	-	126,797	180,019
Cash at bank		<u>473,611</u>	<u>5,123</u>	<u>478,734</u>	<u>518,638</u>
		600,408	5,123	605,531	698,657
CREDITORS					
Amounts falling due within one year	11	<u>(257,461)</u>	<u>-</u>	<u>(257,461)</u>	<u>(269,195)</u>
NET CURRENT ASSETS		<u>342,947</u>	<u>5,123</u>	<u>348,070</u>	<u>429,462</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>417,597</u>	<u>5,123</u>	<u>422,720</u>	<u>430,590</u>
NET ASSETS		<u>417,597</u>	<u>5,123</u>	<u>422,720</u>	<u>430,590</u>
FUNDS	12				
Unrestricted funds				417,597	408,069
Restricted funds				<u>5,123</u>	<u>22,521</u>
TOTAL FUNDS				<u>422,720</u>	<u>430,590</u>

The notes form part of these financial statements

NATIONAL ASSOCIATION OF INDEPENDENT SCHOOLS AND NON-MAINTAINED SPECIAL SCHOOLS

Balance Sheet - continued
At 31 March 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

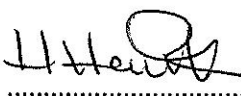
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 13th September 2023 and were signed on its behalf by:

.....

C Theobald - Trustee

.....

H Hewitt - Trustee

.....

J McConnell - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs comprise the costs of running the charity, including strategic planning for future development, any professional advice for the trustees and all the costs of complying with constitutional and statutory requirements, such as the costs of meetings and preparing statutory accounts and satisfying public accountability.

Website development

Amortisation is provided for at the following rates to write off each asset over its expected useful life:

Website development - 33% straight line

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>5,253</u>	<u>9,598</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>1,580</u>	<u>1,096</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year NASS reimbursed trustees for their travelling and subsistence expenses to and from council meetings totalling £377 (2022: £271).

Insurance at a cost £1,733, (2022: £1,617) was purchased in the year to cover the trustees of the trust against legal liability arising from acts of neglect, error or omission.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Chief Executive Officer	1	1
Executive Officer	1	1
Administrative Officer	1	1
Policy & Membership Services Officer	1	1
	<u>4</u>	<u>4</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£80,001 - £90,000	<u>1</u>	<u>1</u>

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
General	388,936	80,000	468,936
Investment income	<u>9,598</u>	-	<u>9,598</u>
Total	398,534	80,000	478,534
EXPENDITURE ON			
Charitable activities			
General	<u>317,697</u>	<u>89,019</u>	<u>406,716</u>
NET INCOME	80,837	(9,019)	71,818
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>327,232</u>	<u>31,540</u>	<u>358,772</u>
TOTAL FUNDS CARRIED FORWARD	<u>408,069</u>	<u>22,521</u>	<u>430,590</u>

NATIONAL ASSOCIATION OF INDEPENDENT SCHOOLS AND NON-MAINTAINED SPECIAL SCHOOLS

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2022 and 31 March 2023	<u>25,939</u>
AMORTISATION	
At 1 April 2022 and 31 March 2023	<u>25,939</u>
NET BOOK VALUE	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022	20,062
Additions	<u>1,352</u>
At 31 March 2023	21,414
DEPRECIATION	
At 1 April 2022	18,934
Charge for year	<u>1,580</u>
At 31 March 2023	<u>20,514</u>
NET BOOK VALUE	
At 31 March 2023	<u>900</u>
At 31 March 2022	<u>1,128</u>

9. FIXED ASSET INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
Additions	<u>73,750</u>
NET BOOK VALUE	
At 31 March 2023	<u>73,750</u>
At 31 March 2022	<u>-</u>

There were no investment assets outside the UK.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	125,592	166,014
Prepayments and accrued income	<u>1,205</u>	<u>14,005</u>
	<u>126,797</u>	<u>180,019</u>

NATIONAL ASSOCIATION OF INDEPENDENT SCHOOLS AND NON-MAINTAINED SPECIAL SCHOOLS

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Social security and other taxes	2,731	2,243
VAT	14,402	15,077
Other creditors	255	-
Accruals and deferred income	<u>240,073</u>	<u>251,875</u>
	<u>257,461</u>	<u>269,195</u>

12. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	408,069	9,528	417,597
Restricted funds			
Restricted	<u>22,521</u>	<u>(17,398)</u>	<u>5,123</u>
TOTAL FUNDS	<u>430,590</u>	<u>(7,870)</u>	<u>422,720</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	424,614	(415,086)	9,528
Restricted funds			
Restricted	<u>-</u>	<u>(17,398)</u>	<u>(17,398)</u>
TOTAL FUNDS	<u>424,614</u>	<u>(432,484)</u>	<u>(7,870)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	327,232	80,837	408,069
Restricted funds			
Restricted	<u>31,540</u>	<u>(9,019)</u>	<u>22,521</u>
TOTAL FUNDS	<u>358,772</u>	<u>71,818</u>	<u>430,590</u>

NATIONAL ASSOCIATION OF INDEPENDENT SCHOOLS AND NON-MAINTAINED SPECIAL SCHOOLS

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	398,534	(317,697)	80,837
Restricted funds			
Restricted	80,000	(89,019)	(9,019)
TOTAL FUNDS	<u>478,534</u>	<u>(406,716)</u>	<u>71,818</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	327,232	90,365	417,597
Restricted funds			
Restricted	31,540	(26,417)	5,123
TOTAL FUNDS	<u>358,772</u>	<u>63,948</u>	<u>422,720</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	823,148	(732,783)	90,365
Restricted funds			
Restricted	80,000	(106,417)	(26,417)
TOTAL FUNDS	<u>903,148</u>	<u>(839,200)</u>	<u>63,948</u>

13. PENSION COMMITMENTS

The company operates a defined contribution pension scheme for certain employees. At 31 March 2023 there were £2,730 unpaid contributions (2022: £3,768).

14. RELATED PARTY DISCLOSURES

During the year a contract for the Impact & Value in Special School Provision strategic project was awarded to Sonnet Advisory & Impact. Christopher Theobald, current treasurer of NASS, is a director of this provider. He was not included in any decision making within NASS regarding the allocation of this project.

15. ULTIMATE CONTROLLING PARTY

The company is under the control of its trustees.