



NASS

**The National Association
of Independent Schools &
Non-Maintained Special Schools**

Annual Report & Financial Statements For the year ended 31st March 2024

REGISTERED COMPANY NUMBER: 03774801 (England and Wales)
REGISTERED CHARITY NUMBER: 1083632

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REPORT OF THE TRUSTEES

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 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts by the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

About NASS

We are a membership organisation representing special schools in England and Wales providing support, advice, information, events, training, and a strong voice for non local authority maintained special schools.



Our values

We put NASS members and their learners at the heart of all we do.

We are proactive, outward-facing and collaborative, to continuously improve opportunities and standards for member schools and their learners.



Our vision

Our vision is for all non local authority special schools to be centres of excellence, delivering and evidencing the best possible outcomes for children and young people with SEND.



Our mission

We **inform and support** our members, enabling them to deliver improved outcomes for children and young people with SEND.

We **represent** our members, influencing policy and practice as the voice of non-maintained special schools.

We **recognise**, research and share approaches that deliver positive outcomes for children and young people with SEND.





Representing



Informing and support



Recognising



**Research and
projects**



**Events and
training**



**Expert
guidance**

The work we do

NASS champions high-quality, specialist provision within a modern, inclusive education service that respects the choices of children, their families, and carers. We currently represent and support more than 400 members across England and Wales.

Through various activities and initiatives, 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 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 and development programmes
 - commissioning of research

Achievements and performance

“The education sector is very difficult to navigate and NASS provides our schools with a network of people to talk to in order to improve our service, share our worries and make our voices heard in the right places.”

“NASS do a great job of supporting the SEND sector and it means a lot to me and our organisation to be a NASS member.”

“As a school we would be lost without the breadth of services support and guidance you issue.”

Feedback from members, NASS member survey 2023/24

Events and training

We have continued to offer a mix of online and face-to-face courses and programmes.

Leadership programmes

In September 2023, we launched the first cohort of our social care leadership programme, working in partnership with Dialogue. This complements our education leadership programme, delivered by Caboodle Education, which started its 5th cohort in January 2024. We have continued to sponsor our members to undertake Mulberry Bush's School Improvement training programme and have been able to deploy our alumni to support schools in need free of charge.

**In 2023
969 members
attended
40+
workshops,
events, training
and leadership
programmes**

Expert training

Carolyn Eyre continues to be NASS's safeguarding trainer extraordinaire. Her knowledge of our sector is unrivalled and we are grateful to be able to call on her for her popular and very well-regarded training. Across the year, we have also partnered with Altruist to deliver mental health first aid training and with South West Grid for Learning for training on online safety for special schools.

Specialist advice

In December 2023 and January 2024, we ran two of our most successful online events ever with Leonie Cowen, solicitor, to discuss schools' legal rights in setting school fees.

Annual conference

Our annual conference took place in Birmingham in October 2023. We had a magical time with American magician Kevin Spencer leading very popular keynote and workshop sessions on use of the creative arts. We were delighted to be joined by Ofsted and also by our colleagues at Sonnet Impact, who presented our 'Reaching my Potential' research. Once again, we were able to highlight our members' work through a number of workshops and also at the NASS Awards, held at our conference dinner.

Informing and supporting our members

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 1,000 email and telephone queries from members each year and aim to respond to all queries within 48 hours.

The NASS team responds to around 15 member email and telephone queries a day

The launch of the SEND and AP Improvement Plan in March 2023 led to a number of member briefings and we have continued to represent members' views as work on the Change Programme has got underway.

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 430 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 membership continues to grow, reaching 430+ members by the end of the financial year

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.

Representation and political objectives

Much of the year has involved work on the Government's SEND and AP improvement Plan, launched in March 2023. Work on the subsequent Change Programme was slow to get started and much of our work has involved trying to clarify the role of the sector in the planned actions. Additionally, we took part in discussions through our membership of other consortia – the SEND Reference Group, Disabled Children's Partnership, Children at the Table, The Children and Young People's Mental Health Coalition, The Special Education Consortium and the National SEND forum.

NASS responds to all key government consultations, ensuring that the views and concerns of our members are not only raised but also heard

In response to the SEND and AP Improvement Plan's recommendation for the Department for Education to “*examine the state's relationship with independent special schools to ensure comparable expectations across all state-funded specialist providers*”, we published our 'Working Stronger Together' paper in January. Informed by our member schools, the paper explores the current and potential future relationship between the state and Independent Special Schools. It presents a series of recommendations for schools, the DfE, and local authorities that we hope can underpin future discussions.

Between January and March, we also began to promote the upcoming launch of our NASS manifesto for special schools with a series of blogs highlighting the key asks we will be making of the next government in its first 100 days.

Research and projects

In June 2023 we launched our research report 'Reaching my potential', commissioned from Sonnet Impact. The report set out the tangible value to society of effectively meeting the special educational needs of children and young people. We were delighted to be given the chance to present the research to officials and data analysts at the Department for Education and to commissioners at the annual Children's Commissioning Conference.

In September 2023, our pilot programme with Education Support to embed staff wellbeing in schools concluded and highlighted the value of

Our report – 'Reaching my potential' – evidenced the value of SEND provision demonstrated through learners' stories

action learning and peer support for those charged with improving staff wellbeing in their school. In June and October 2023, we held focus groups in partnership with Matt Bell at SAILS to think about how we might improve staff retention and recruitment in special schools. This has resulted in the Reimagining Your Workforce programme, in partnership with SAILS and Glassdoor, which launches in September 2024.

A new look for NASS



After nearly 25 years of the 'apple logo', in 2023 we refreshed our look to one that more accurately reflects our position as a well-established, professional organisation and the valuable work we do to support our members.

In all our work, we seek to promote a real sense of belonging. Our members tell us that this is one of the most important things that they gain from being part of NASS. Our new logo and strapline reflect that sense of coming together – of different component parts making a stronger whole.

We launched our new logo and branding at the NASS Conference. We worked with Drumbeat to develop our new logo and Impulse to develop our new website. Zoe Ensor of Dragonhill Communications provided excellent project management across the process.

Strategic aims and future plans

We remain committed to championing high-quality, specialist provision within a modern, inclusive education service that respects the choices of children, their families, and carers.

The work we do is underpinned by our four strategic aims:



To position NASS and its members as powerhouses of sharing 'what works for children and young people with SEND' in light of the SEND Review.



To develop an evidence base of how member schools improve outcomes for children and young people with SEND.



To grow and broaden our membership to include more academies and free schools, to increase our reach and influence.



To demonstrate the value of the non local authority special sector through conducting research and running projects that strengthen and promote the sector.

In the coming year, we plan to review our governance.

The NASS team

Staff

Claire Dorer has continued as Chief Executive and Mari Davis has continued as Senior Policy and Public Affairs Officer. Karen Rippon continued as Operations Officer until February 2024 when she resigned after 16 years with NASS. Jenny Hayward stepped up from Administrative Officer to Operations Officer on Karen's departure. In September 2023, we were delighted to welcome Susie Patterson as Communications Officer.

National Council (NASS trustees)

The Council met virtually during 2023 in June and September and had a face-to-face meeting in January 2024, followed by a virtual meeting in March. The Annual General Meeting was held at The Leonardo Royal Hotel, Birmingham on 13th October 2023. The trustees' strategic away day took place in Birmingham in November 2023.

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.

Structure, governance and management

Governing document

NASS 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, on the 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 five paid staff: a full-time Chief Executive, a full-time Operations Officer, a full-time Senior Policy and Public Affairs Officer, a full time Communications Officer (from September 2023) and a part-time Administrative Officer.

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 the 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 2024.

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.

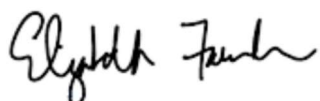
When our reserves exceed the set threshold, we implement strategic investment plans to benefit our members. In 2023/24, we allocated funding from reserves to support targeted initiatives, such as the 'Reaching My Potential' report, and to further develop NASS itself. This included strengthening communications through a rebranding effort and upgrading our website to better engage and serve our members.

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.

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 and signed on its behalf by:



.....

E Farnden – Chair of Trustees

7th November 2024

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

L Dalglish	
E Farnden (Chair of Trustees)	
M Farnham	resigned 05.09.23
P Gale	resigned 13.10.23
G Germer	elected 13.10.23
W Gosling	elected 13.10.23
H Hewitt	
K Hingorani	
S Jones	
J Kaur	
J McConnell	
M Nicholson	co-opted 15.12.23
B Quartey	
P Robson	elected 13.10.23
C Theobald (Treasurer)	
I Thorsteinsson	resigned 13.10.23
J Turberville	elected 13.10.23
N Wargent	co-opted 15.12.23

Company Secretary

Mrs J McConnell

Chief Executive Officer

C Dorer

Independent examiner

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

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of National Association of Independent Schools & Non-Maintained Special Schools ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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.

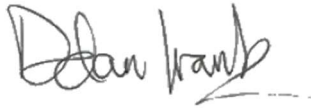
Independent examiner's statement

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 member of the 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.

A handwritten signature in black ink, appearing to read 'Adam Franks', with a horizontal line underneath.

Mr Adam Franks FCCA

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

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
General		453,376	-	453,376	419,361
Investment income	2	<u>7,624</u>	<u>-</u>	<u>7,624</u>	<u>5,253</u>
Total		<u>461,000</u>	<u>-</u>	<u>461,000</u>	<u>424,614</u>
EXPENDITURE ON					
Charitable activities					
General		<u>550,741</u>	<u>5,123</u>	<u>555,864</u>	<u>432,484</u>
NET INCOME/(EXPENDITURE)		(89,741)	(5,123)	(94,864)	(7,870)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>417,597</u>	<u>5,123</u>	<u>422,720</u>	<u>430,590</u>
TOTAL FUNDS CARRIED FORWARD		<u>327,856</u>	<u>-</u>	<u>327,856</u>	<u>422,720</u>

BALANCE SHEET

For the year ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Intangible assets	7	10,191	-	10,191	-
Tangible assets	8	2,248	-	2,248	900
Investments	9	<u>76,856</u>	<u>-</u>	<u>76,856</u>	<u>73,750</u>
		89,295	-	89,295	74,650
CURRENT ASSETS					
Debtors	10	192,904	-	192,904	126,797
Cash at bank		<u>293,516</u>	<u>-</u>	<u>293,516</u>	<u>478,734</u>
		486,420	-	486,420	605,531
CREDITORS					
Amounts falling due within one year	11	<u>(247,859)</u>	<u>-</u>	<u>(247,859)</u>	<u>(257,461)</u>
NET CURRENT ASSETS		<u>238,561</u>	<u>-</u>	<u>238,561</u>	<u>348,070</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>327,856</u>	<u>-</u>	<u>327,856</u>	<u>422,720</u>
NET ASSETS		<u>327,856</u>	<u>-</u>	<u>327,856</u>	<u>422,720</u>
FUNDS	12				
Unrestricted funds				327,856	417,597
Restricted funds				<u>-</u>	<u>5,123</u>
TOTAL FUNDS				<u>327,856</u>	<u>422,720</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd August 2024 and were signed on its behalf by:



Chris Theobald (Aug 29, 2024 21:41 GMT+1)

.....
C Theobald – NASS trustee



Elizabeth Farnden (Aug 29, 2024 11:33 GMT+1)

.....
E Farnden – NASS trustee

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

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

1. Accounting policies - continued

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

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>7,624</u>	<u>5,253</u>

3. Net income/(expenditure)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	1,349	1,580
Computer software amortisation	<u>5,096</u>	<u>-</u>

4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year NASS reimbursed trustees for their travelling and subsistence expenses to and from council meetings totalling £569 (2023: £377).

Insurance at a cost £1,928, (2023: £1,733) 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:

	31.3.24	31.3.23
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:

	31.3.24	31.3.23
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-
	<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	419,361	-	419,361
Investment income	<u>5,253</u>	<u>-</u>	<u>5,253</u>
Total	<u>424,614</u>	<u>-</u>	<u>424,614</u>
EXPENDITURE ON			
Charitable activities			
General	<u>415,086</u>	<u>17,398</u>	<u>432,484</u>
NET INCOME/(EXPENDITURE)	9,528	(17,398)	(7,870)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>408,069</u>	<u>22,521</u>	<u>430,590</u>
TOTAL FUNDS CARRIED FORWARD	<u>417,597</u>	<u>5,123</u>	<u>422,720</u>

7. Intangible fixed assets

	Computer software £
COST	
At 1 April 2023	25,939
Additions	<u>15,287</u>
At 31 March 2024	<u>41,226</u>
AMORTISATION	
At 1 April 2023	25,939
Charge for year	<u>5,096</u>
At 31 March 2024	<u>31,035</u>
NET BOOK VALUE	
At 31 March 2024	<u>10,191</u>
At 31 March 2023	<u>-</u>

8. Tangible fixed assets

	Computer equipment £
COST	
At 1 April 2023	21,414
Additions	<u>2,697</u>
At 31 March 2024	<u>24,111</u>
DEPRECIATION	
At 1 April 2023	20,514
Charge for year	<u>1,349</u>
At 31 March 2024	<u>21,863</u>
NET BOOK VALUE	
At 31 March 2024	<u>2,248</u>
At 31 March 2023	<u>900</u>

9. Fixed asset investments

	Cash and settlements pending £
MARKET VALUE	
At 1 April 2023	73,750
Additions	<u>3,106</u>
At 31 March 2024	<u>76,856</u>
NET BOOK VALUE	
At 31 March 2024	<u>76,856</u>
At 31 March 2023	<u>73,750</u>

There were no investment assets outside the UK.

10. Debtors: amounts falling due within one year

	31.3.24 £	31.3.23 £
Trade debtors	157,110	125,592
Prepayments and accrued income	<u>35,794</u>	<u>1,205</u>
	<u>192,904</u>	<u>126,797</u>

11. Creditors: amounts falling due within one year

	31.3.24 £	31.3.23 £
Trade creditors	1	-
Social security and other taxes	2,575	2,731
VAT	8,717	14,402
Other creditors	1,045	255
Accruals and deferred income	<u>235,521</u>	<u>240,073</u>
	<u>247,859</u>	<u>257,461</u>

12. Movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	417,597	(89,741)	327,856
Restricted funds			
Restricted	5,123	(5,123)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	422,720	(94,864)	327,856

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	461,000	(550,741)	(89,741)
Restricted funds			
Restricted	-	(5,123)	(5,123)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>461,000</u>	<u>(555,864)</u>	<u>(94,864)</u>

12. Movement in funds - continued

Comparatives for 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	22,521	(17,398)	5,123
TOTAL FUNDS	<u>430,590</u>	<u>(7,870)</u>	<u>422,720</u>

Comparative 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	-	(17,398)	(17,398)
TOTAL FUNDS	<u>424,614</u>	<u>(432,484)</u>	<u>(7,870)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	408,069	(80,213)	327,856
Restricted funds			
Restricted	22,521	(22,521)	-
TOTAL FUNDS	<u>430,590</u>	<u>(102,734)</u>	<u>327,856</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	885,614	(965,827)	(80,213)
Restricted funds			
Restricted	-	(22,521)	(22,521)
TOTAL FUNDS	<u>885,614</u>	<u>(988,348)</u>	<u>(102,734)</u>

13. Employee benefit obligations

The company operates a defined contribution pension scheme for certain employees. At 31 March 2024 there were £2,574 unpaid contributions (2023: £2,730). Returns are made within the calendar month and payments taken the following month relating to the prior month liability.

14. Related party disclosures

During the year further payments were made for the Impact & Value in Special School Provision strategic project that 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.

During the year a contract for Sponsorship of 5 places on SIP training programme was awarded to Mulberry Bush Organisation Ltd, Mulberry Bush Organisation Ltd also booked 1 place on this training programme in the year. The place was booked at current market value. John Turberville, trustee of NASS, is the CEO 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.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	7,624	5,253
Charitable activities		
Membership Subscriptions	321,778	309,143
Training Days	44,462	60,424
Conferences and AGM	49,035	48,764
CASPA Licences	1,030	1,030
Special Interest Group	90	-
Sponsored Training Programmes	36,981	-
	<u>453,376</u>	<u>419,361</u>
Total incoming resources	461,000	424,614
EXPENDITURE		
Charitable activities		
Conference & AGM	48,720	50,555
Training Days	18,400	12,090
Software Costs	920	920
Meetings	3,377	1,034
Sponsored Training Programmes	69,772	65,703
Strategic Projects	32,933	40,404
	<u>174,122</u>	<u>170,706</u>
Support costs		
Management		
Wages	204,327	167,559
Social security	18,440	14,870
Pensions	28,815	24,722
Insurance	1,928	1,733
Light and heat	4,123	5,868
Telephone	3,644	3,273
Postage and stationery	2,381	2,035
Recruitment Expenses	6,610	1,336
Motor and Travel Costs	8,499	7,006
Accountancy Fees	4,239	4,128
Storage	970	823
Computer Costs	1,347	1,468
Bank Charges	61	73
Consultancy Fees	22,574	7,244
Legal Fees	48,008	2,486
P.R (Literature & Brochures)	1,340	(210)
Carried forward	357,306	244,414

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	31.3.24	31.3.23
	£	£
Management		
Brought forward	357,306	244,414
Subscriptions	3,058	2,773
Computer software	5,096	-
Computer equipment	<u>1,350</u>	<u>1,580</u>
	366,810	248,767
Governance costs		
Wages	10,754	8,883
Social security	697	594
Cost of Trustees Meetings	2,733	2,761
Accountancy	<u>748</u>	<u>773</u>
	<u>14,932</u>	<u>13,011</u>
Total resources expended	<u>555,864</u>	<u>432,484</u>
Net expenditure	<u>(94,864)</u>	<u>(7,870)</u>