THE NATIONAL ASSOCIATION FOR SPECIAL EDUCATIONAL NEEDS (nasen)

nasen

Helping Everyone Achieve

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

MONDAY

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COMPANIES HOUSE

Company Registration No. 02674379

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.

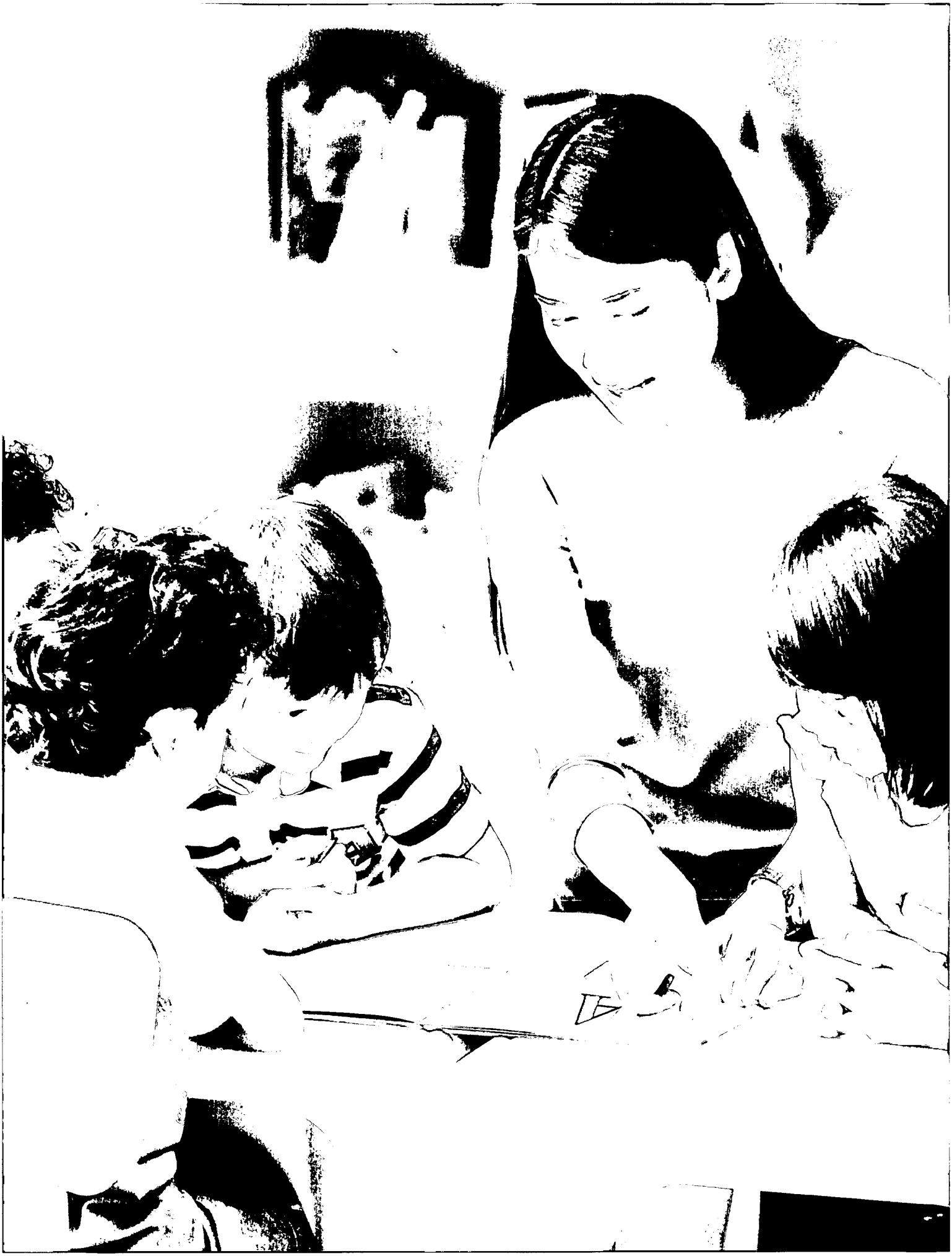
We have continued to collaborate with long-standing partners, and have forged bold, new alliances, where we recognise that they will enhance outcomes for the children and young people we serve. Our continued research, and commitment to a practice-based approach has upheld our position as a respected 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.

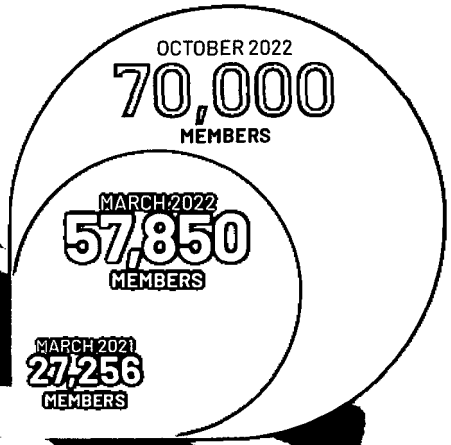
nasen in Numbers

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

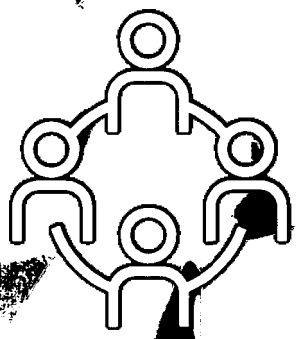
31% are teachers, teaching assistants, support staff or early years practitioners and not a SENCO

15% are in a leadership role and not a SENCO

2020/2021 EXPENDITURE ON CHARITABLE ACTIVITIES

43% ADDITIONAL EXPENDITURE ON CHARITABLE ACTIVITIES FROM UNRESTRICTED FUNDS IN 2021/22

- 2% MEMBERSHIP
- 5% PUBLICATIONS AND JOURNALS
- 32% TRAINING
- 6% EXHIBITIONS AND EVENTS
- 55% CONSULTANCY
- 1% OTHER



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.

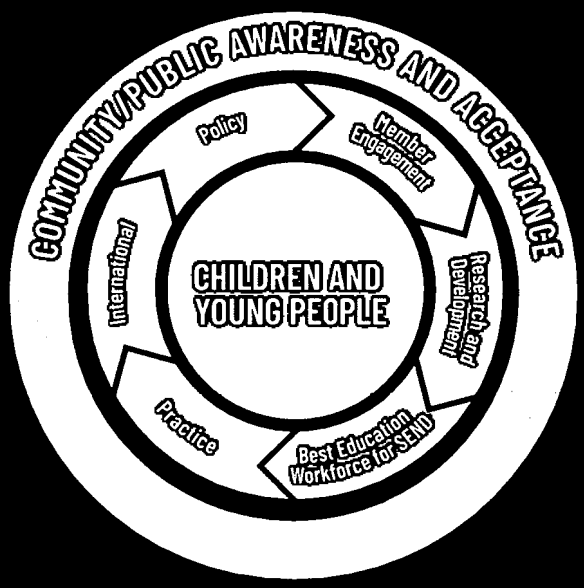
We want to ensure that everyone, including children and young people with SEND, achieve their potential at school; and beyond, they find employment and lead happy, healthy, and fulfilled lives over which they have choices and control. We will achieve this long-term outcome by delivering change through:

- 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.

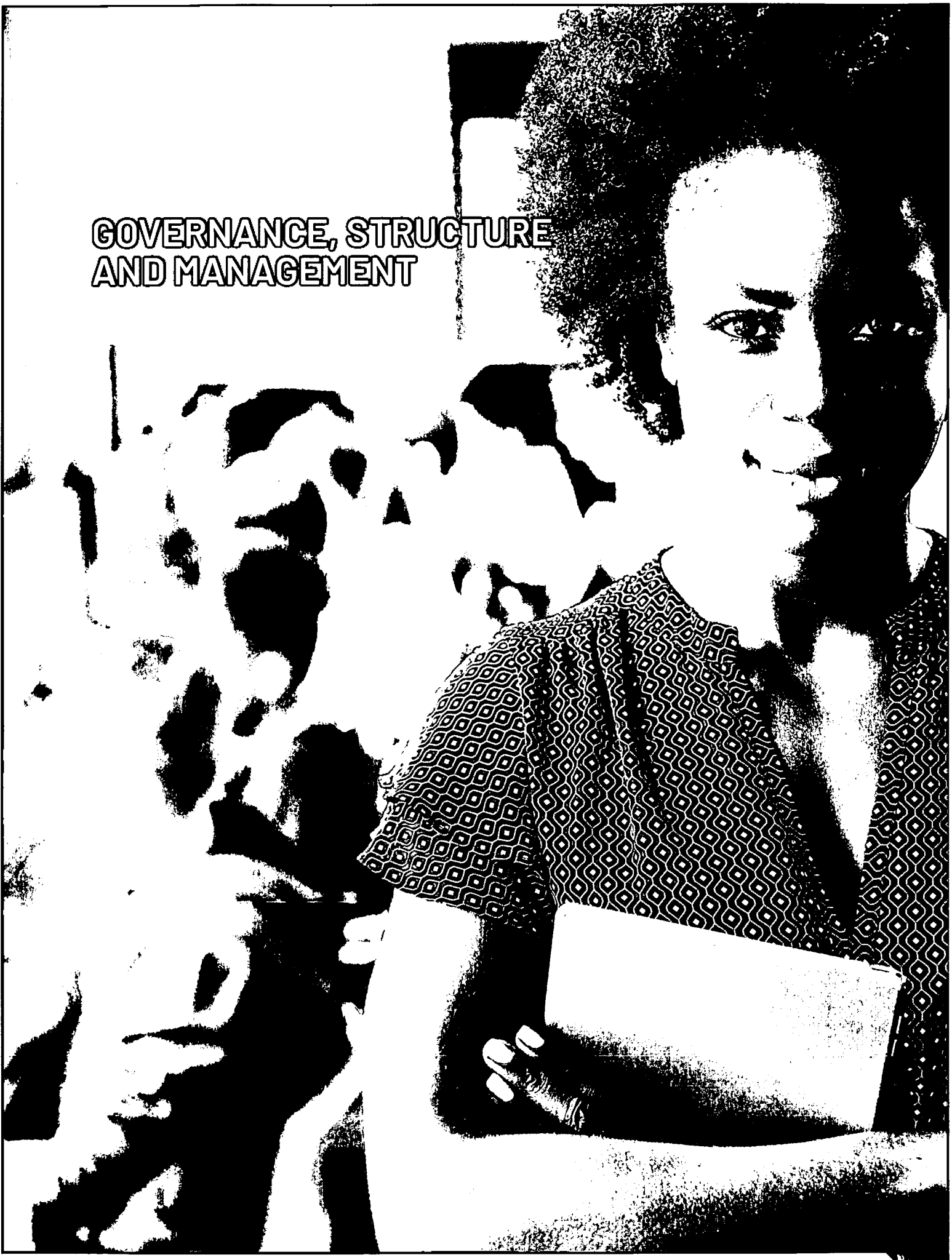
Key achievements in 2021/22:

- 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.

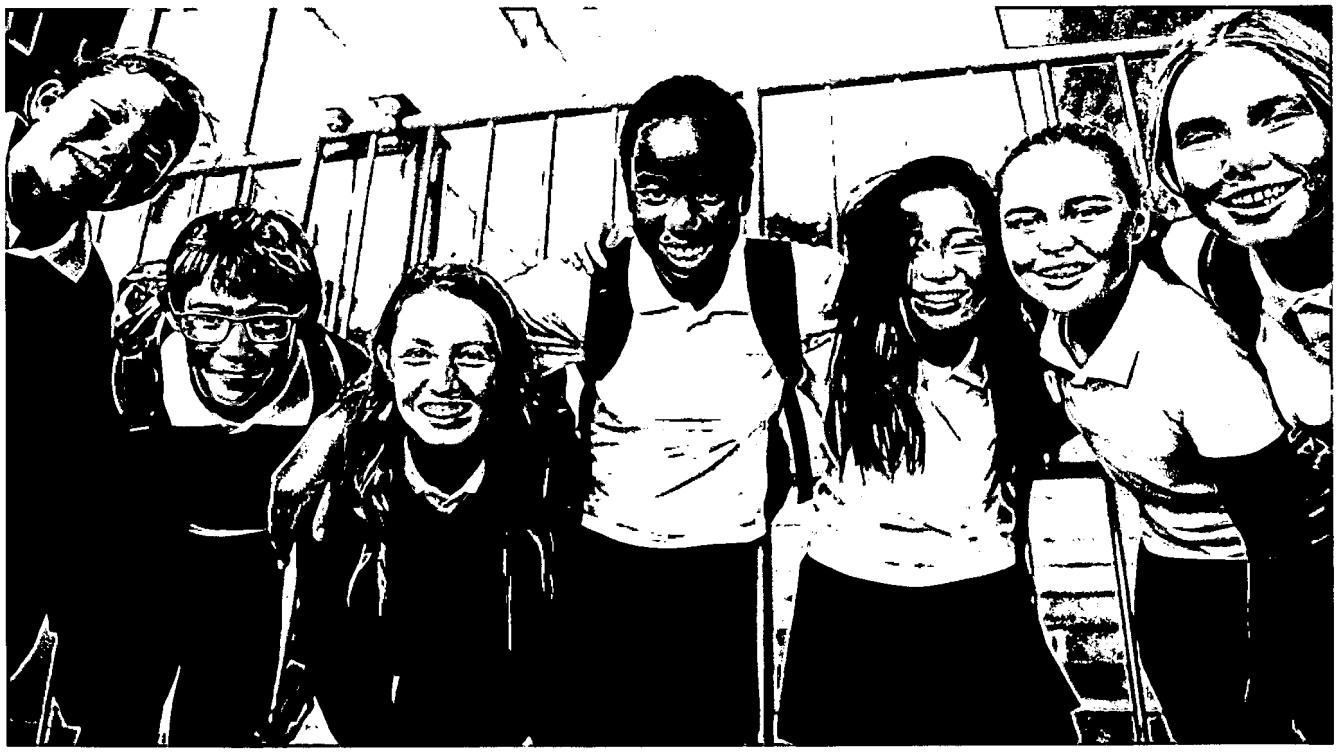
Statement of Trustees Responsibilities

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

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%
Total Income	**3,929**	**3,714**	**6%**
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%
Total Income	**3,929**	**3,714**	**6%**
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%
Total Expenditure	**4,318**	**3,749**	**15%**

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.

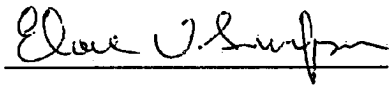
Going Concern

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.

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.

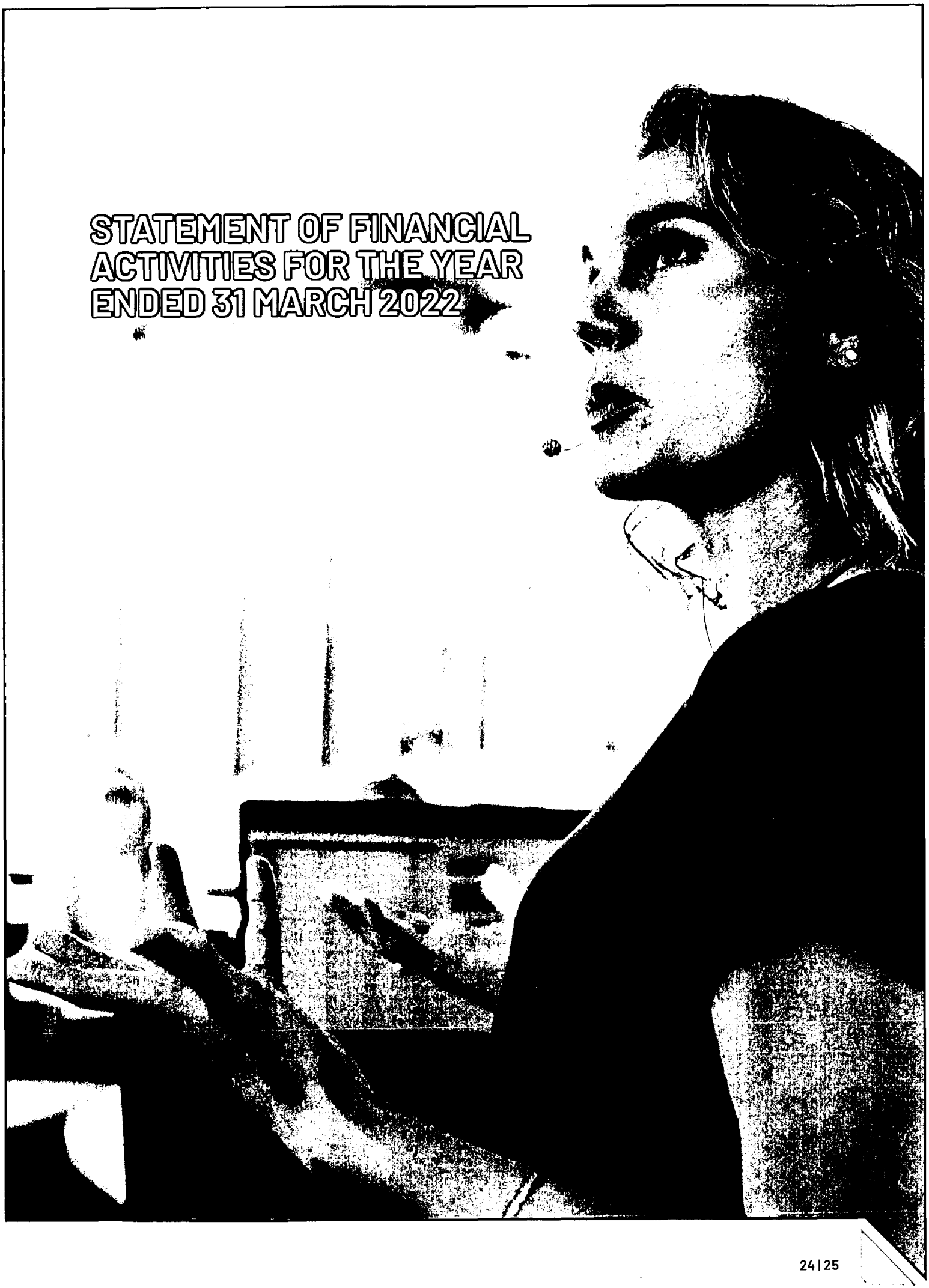
Use of our report

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



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
Incoming resources					
Incoming resources from generated funds					
Investment income	2	1	–	1	2
Incoming resources from charitable activities	3	3,185	744	3,929	3,714
Total incoming resources		3,186	744	3,930	3,716
Resources expended					
Charitable activities	4	3,574	744	4,318	3,749
Total resources expended		3,574	744	4,318	3,749
Net expenditure and net movement in funds for the year		(388)	–	(388)	(32)
Total funds brought forward	19	1,195	–	1,195	1,227
Total funds carried forward	19	807	–	807	1,195

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

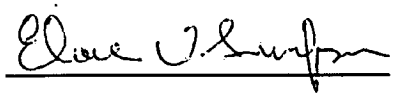
Balance Sheet
as at 31 March 2022

	Note	2022 £'000	2022 £'000	2021 £'000	2021 £'000
Fixed assets					
Tangible assets	10		243		238
Intangible assets	11		132		208
			375		446
Current assets					
Debtors	12	1,126		921	
Cash at bank	13	454		750	
		1,580		1,671	
Current liabilities					
Creditors: amounts falling due within one year	15	(1,148)		(922)	
Net current assets			432		749
Total assets less current liabilities			807		1,195
Net assets			807		1,195
The funds of the charity					
Unrestricted income funds	19		807		1,195

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)
Net cash (used in)/provided by operating activities	(250)	280

CASH FLOWS FROM INVESTING ACTIVITIES

	£'000	£'000
Interest receivable	1	2
Purchases of tangible fixed assets	(47)	(65)
Purchase of intangible assets	–	(227)
Net cash used in investing activities	(46)	(290)

CASH FLOWS FROM FINANCING ACTIVITIES

	£'000	£'000
Interest payable	–	–
Repayment of finance lease obligations	–	(1)
Net cash used in financing activities	–	(1)

	£'000	£'000
Net decrease in cash and cash equivalents	(296)	(11)
Cash and cash equivalents at the beginning of the year	750	761
Cash and cash equivalents at the end of the year	454	750

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
Unrestricted funds				
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
Restricted funds				
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 Advisory £'000	Staff Costs £'000	Establishment Costs £'000	Exhibitions and Marketing Costs £'000	Information Technology Costs £'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

	Membership Admin £'000	Legal, Professional and Consultancy £'000	Office Costs £'000	Total 2022 £'000	Total 2021 £'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	–	62	222	12
and released to incoming resources	4	184	1,485	211
Income received in year	1	72	184	70
Deferred income at 31 March 2022	3	174	1,523	153
Income received in year				

	Consultancy	Online activity	Other Income	Total 2022
	£'000	£'000	£'000	£'000
Deferred income at 1 April 2021	69	–	–	365
and released to incoming resources	2,047	32	54	4,017
Income received in year	89	7	30	453
Deferred income at 31 March 2022	2,027	25	24	3,929
Income received in year				

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	37	31

b. Staff Costs

The aggregate payroll costs of staff were as follows:–	£'000	£'000
Wages and salaries	1,428	1,237
Social security costs	134	126
Pension costs	107	94
Other employee benefits	7	6
	1,676	1,463

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	2022 £'000	2021 £'000
Finance lease interest	–	–

10 TANGIBLE FIXED ASSETS

	Freehold Property	Office Equipment	Computer Equipment	Total
Cost	**£'000**	**£'000**	**£'000**	**£'000**
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

11 INTANGIBLE ASSETS

	Total
Cost	**£'000**
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
	1,126	921

13 CASH AT BANK	2022 £'000	2021 £'000
Current accounts	444	407
Instant access deposit accounts	10	343
	454	750

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	–	–	–
Total	750	(296)	454

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
	1,148	922

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	–
				–
	–	744	744	–

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	807

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)
	807	–	–	807

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)
	1,195	–	–	1,195

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* *(*Susan Soan was engaged as an Associate to support the delivery of the Jersey Inclusion Review.)*	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 Amber Close 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*
Lisa Alberti	(appointed 15/12/2021)
Penny Barratt	(appointed 15/12/2021)
Mark Blois	
Elaine Colquhoun	
Jeremy Gould	
Sajid Gulzar	(appointed 15/12/2021)
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 andyoung 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

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