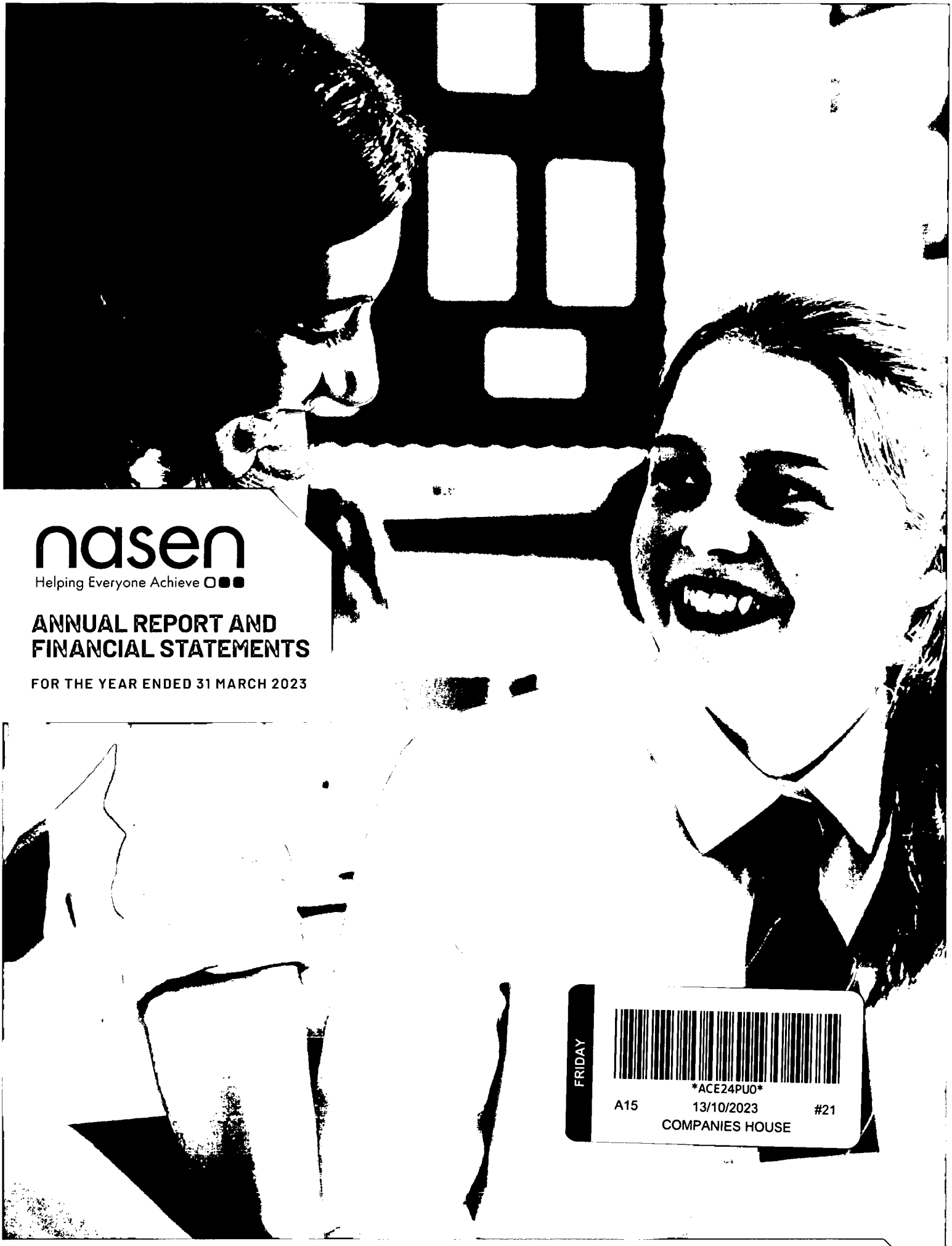

nasen

Helping Everyone Achieve

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FRIDAY
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A15 13/10/2023 #21
COMPANIES HOUSE

Welcome from Elaine Simpson

Chair of nasen Board of Trustees

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

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

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

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

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

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

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

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

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

Elaine Simpson
Chair of Trustees

Foreword by Annamarie Hassall

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

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

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

As an example, in hosting the National SEND Reference Group, we influenced funding allocations for specialist schools, drew attention to issues around teacher and support staff retention, input to policy teams leading on all areas of the SEND and Alternative Provision (AP) review and supported post Covid recovery initiatives – National Tutoring and Behaviour Hubs being two such programmes. Our participation in these and in other sector-led forums, such as the Special Education Consortium (SEC), allowed us to use our voice to influence and create broader understanding of the issues relating to SEND across the sector. We facilitated conversations across policy teams and the sector, a total of 20 requests as part of the SEND Review consultation process and continued to engage with the SEND and AP implementation teams during the development of the SEND and Alternative Provision Improvement Plan.

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

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

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

Annamarie Hassall

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

Contents

Welcome from Elaine Simpson, Chair of nasen Board of Trustees	3
Foreword by Annamarie Hassall, Chief Executive of nasen and Chair of Whole School SEND	4
Our Mission, Vision and Values	6
nasen in Numbers	8
Membership Engagement	10
Our Progress	14
Governance, Structure and Management	19
Financial Review of 2022/23	23
Statement of Financial Activities for the Year Ended 31 March 2023	29

Our Mission, Vision and Values

Our Vision

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

Our Mission

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

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

Our Values

PULLING TOGETHER

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

DOING THE RIGHT THING

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

INCLUSION

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

LEARNING MINDSET

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

PASSION AND PROACTIVITY

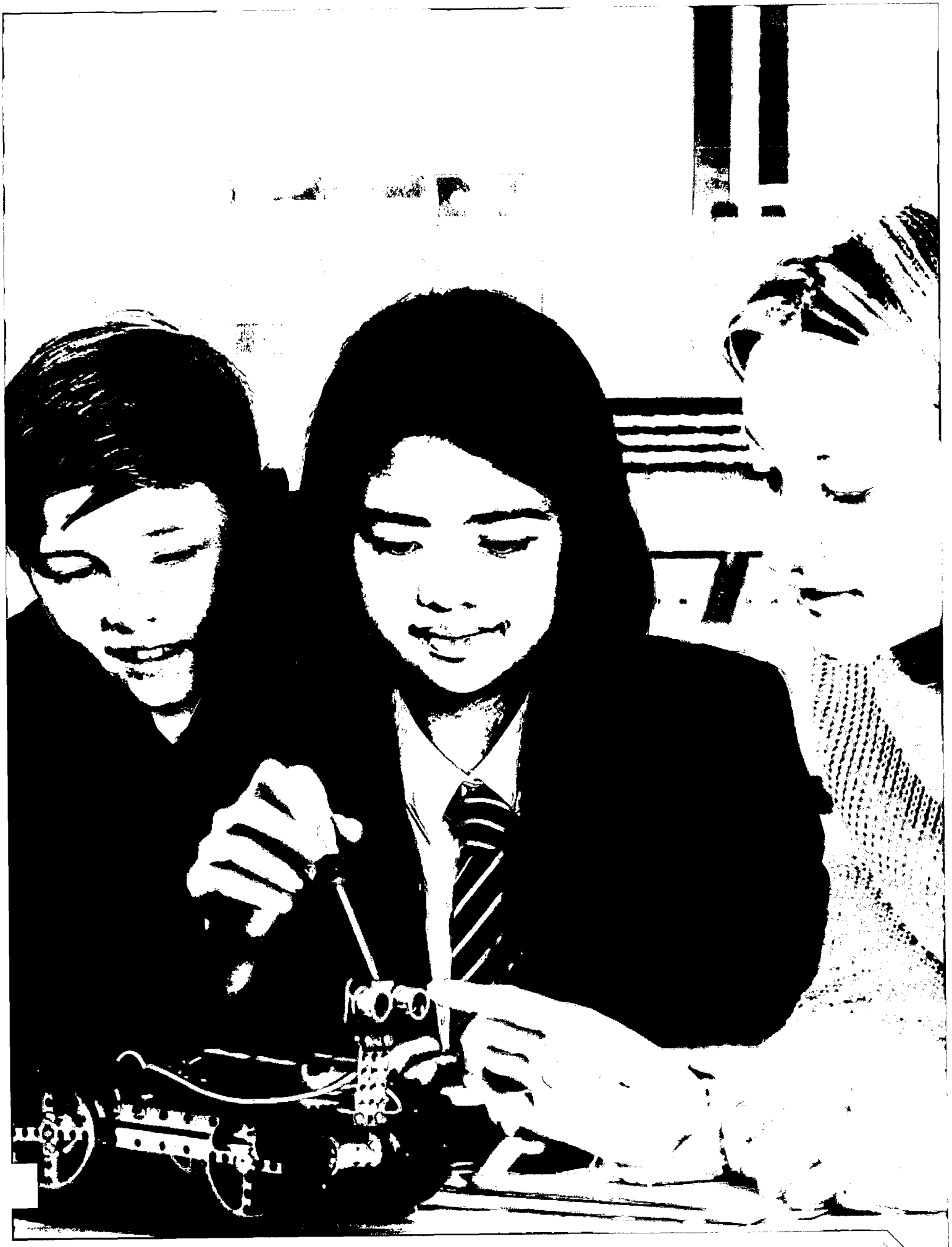
nasen's work is important. Initiative is taken when there is a clear need.

TRUST

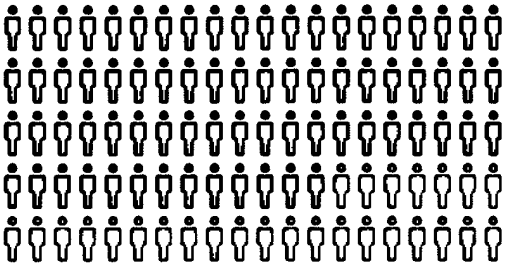
nasen is trusted as an organisation that listens and responds to stakeholder needs. Internally, trust manifests itself in distributed leadership and empowerment.

PEOPLE-CENTRED

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



nasen in Numbers



MEMBERSHIP REPRESENTED IN

73%

SCHOOLS ACROSS ENGLAND

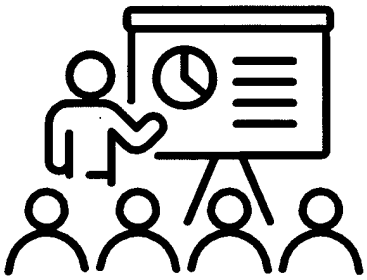
(17,652 OF 24,340 ACCORDING TO SCHOOL DATA FROM SEN ENGLAND DATA)

53% YEAR ON YEAR INCREASE

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

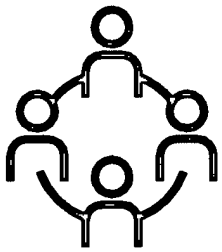
of nasen members are teachers, teaching assistants (TAs), early years practitioners and support staff (and not SENCOs)

are in leadership roles (and not SENCOs)



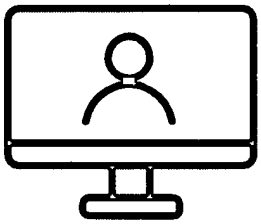
118 EVENTS

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



3,489

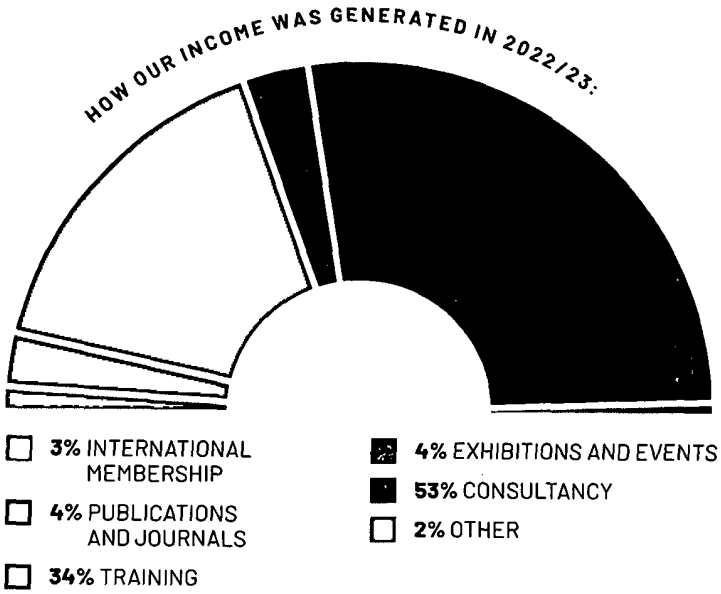
DELEGATES ATTENDED LIVE EVENTS



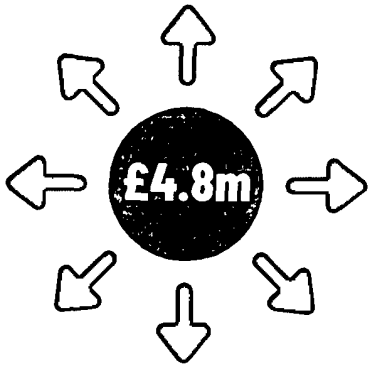
AND OVER

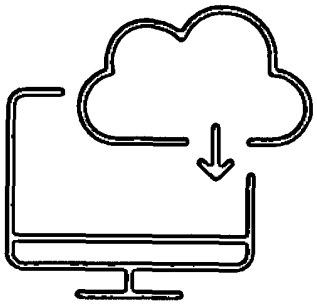
2,500+

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



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





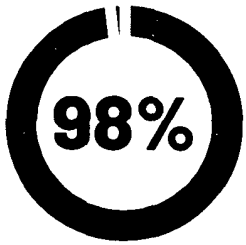
91,302

UNIQUE DOWNLOADS OF OUR RESOURCES

571,000

DOWNLOADS OF NASEN JOURNALS

OF THOSE WHO ATTENDED nasen CPD



LIKELY TO INCORPORATE LEARNING

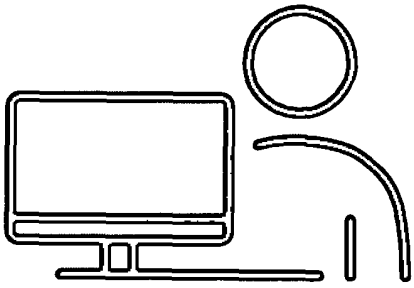
4,775

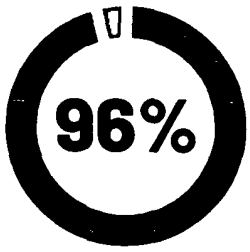
PRACTITIONERS ACCESSED ONLINE SEND CPD UNITS

NASEN CONNECT ACCESSED BY UP TO

2,750

ONLINE READERS EACH ISSUE





LIKELY TO SHARE LEARNING

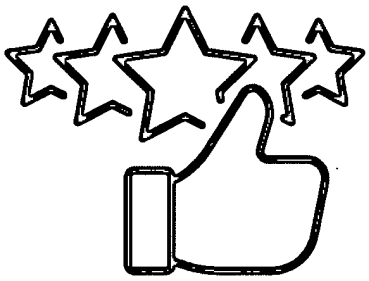
AS A RESULT OF ATTENDING NASEN CPD

Membership Engagement

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

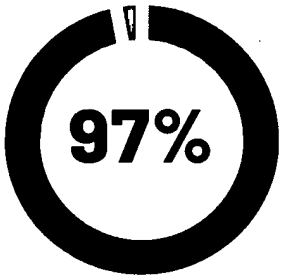
Key highlights

MEMBERSHIP SATISFACTION:



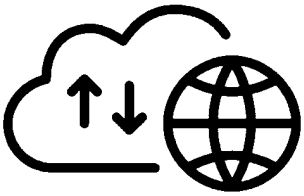
98%

WERE EITHER EXTREMELY LIKELY OR LIKELY TO RECOMMEND NASEN



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

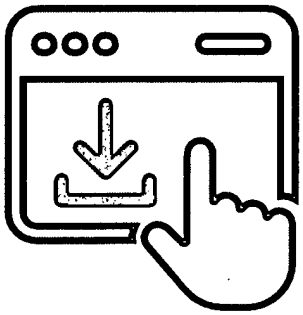
MEMBERSHIP BEHAVIOUR:



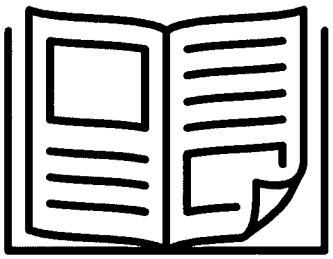
61%

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

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



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



40%

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

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

Members wanted, we delivered

Early Years
policy
information on funding
school anxiety
resources
re-engaging learners after absence
intersectionality
condition specific information
international
mental health support for practitioners
trauma-informed approach
embedding inclusion in mainstream policies
guidance for governors
evidence-based interventions
case studies
speech, language and communication needs
role-specific information
support

Membership Engagement (continued)

Members wanted, we delivered

Members wanted:

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

nasen delivered:

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

Members wanted:

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

nasen delivered:

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

Members wanted:

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

nasen delivered:

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

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

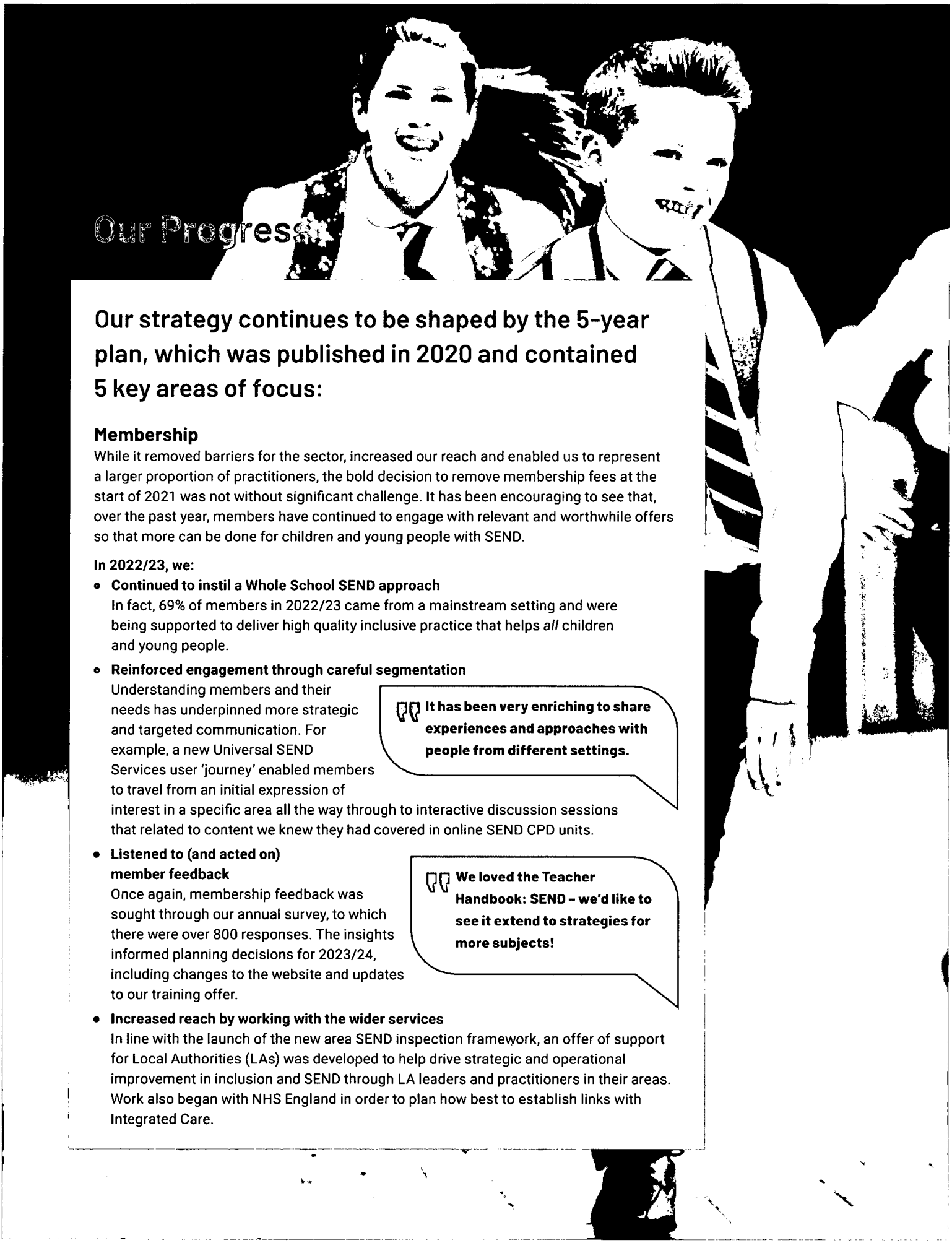
Members wanted:

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

nasen delivered:

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

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



Our Progress

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

Membership

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

In 2022/23, we:

- **Continued to instil a Whole School SEND approach**
  In fact, 69% of members in 2022/23 came from a mainstream setting and were being supported to deliver high quality inclusive practice that helps *all* children and young people.
- **Reinforced engagement through careful segmentation**
  Understanding members and their needs has underpinned more strategic and targeted communication. For example, a new Universal SEND Services user 'journey' enabled members to travel from an initial expression of interest in a specific area all the way through to interactive discussion sessions that related to content we knew they had covered in online SEND CPD units.

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

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

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

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

Workforce Development

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

In 2022/23, we:

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

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

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

Our Progress (continued)

Collaboration and Co-production

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

In 2022/23, we:

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

> **"This program has enabled us to make fundamental changes to our business that we wouldn't have otherwise! The mindset of all employees and the company as a whole is shifting, which is remarkable!"**
> *Play for All Accelerator Organisation*

- Sought the views of children and young people through the Young People's Advisory Group for Whole School SEND on topics such as the development of content for new online training units, the best ways to enable a child or young person to access, complete and succeed in education, and how best to support the happiness of children and young people at school and college.

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

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

Thought Leadership

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

In 2022/23, we:

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

Our Progress (continued)

Champion, Friend, and Protector

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

In 2022/23, we:

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

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance, Structure and Management

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

Legal Status and Objects

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

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

Public Benefit Statement

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

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

The Board of Trustees

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

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

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

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

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

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

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

Board Committees

The committees operating in the period were as follows:

Finance, Risk and Audit Committee

This committee is responsible for all aspects of **nasen's** financial strategy and performance, ensuring that its resources are being properly and appropriately applied to its objectives. It oversees **nasen's** investments and ensures that these are managed so that they underpin the strategic objectives of **nasen**. The committee has responsibility for safeguarding **nasen's** assets and ensuring sufficient reserves are retained and available to fund our work. Following the removal of the Contracts Management and Delivery Assurance committee in September 2022, the committee has oversight of the performance of the contracts and grants undertaken by **nasen** including the associated inherent risks and the financial outcome.

Strategy and People Committee

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

Contracts Management and Delivery Assurance Committee

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

Human Resources, Policies and Operations Committee

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

Pay Policy for Senior Staff

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

Volunteers

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

Principal risks and uncertainties

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

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

Statement of Trustees' Responsibilities

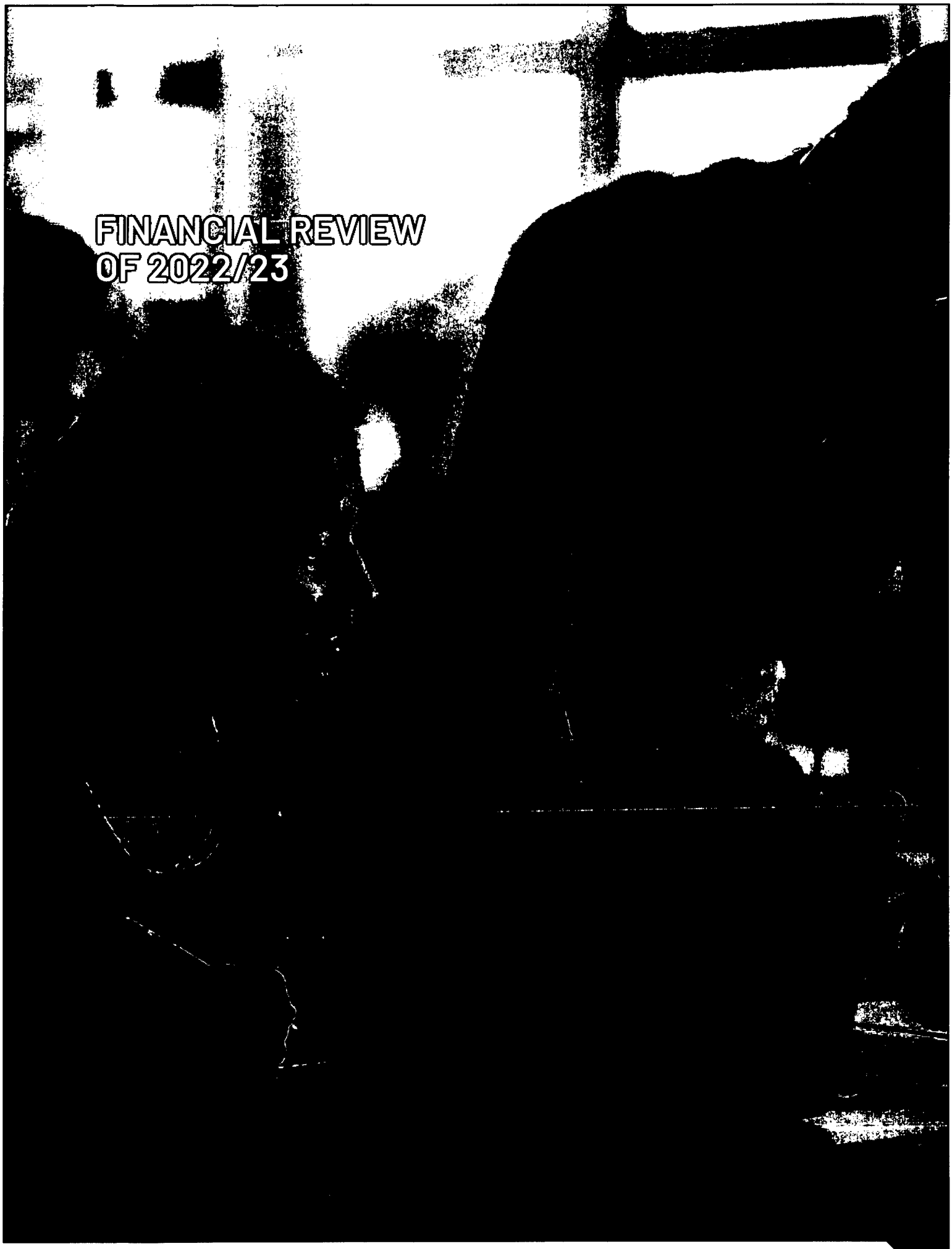
The Trustees are responsible for preparing the Report of the Trustees and financial statements in accordance with applicable law and regulations.

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

- Select suitable accounting policies and then apply them consistently.
- Observe methods and principles in the Charities Statements of Recommended Practice SORP 2019.
- Make judgements and estimates which are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

FINANCIAL REVIEW OF 2022/23



Financial Review of 2022/23

Summary

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

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

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

Charitable Activities

Income

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

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

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

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

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

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

Expenditure

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

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

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

Net movement in funds

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

Reserves policy for the Charity

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

Outlook

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

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

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

Investment

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

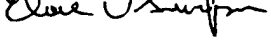
Going Concern

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

Statement as to Disclosure of Information to Auditors

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

Approved by the Board of Trustees on 5 October 2023.



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

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

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

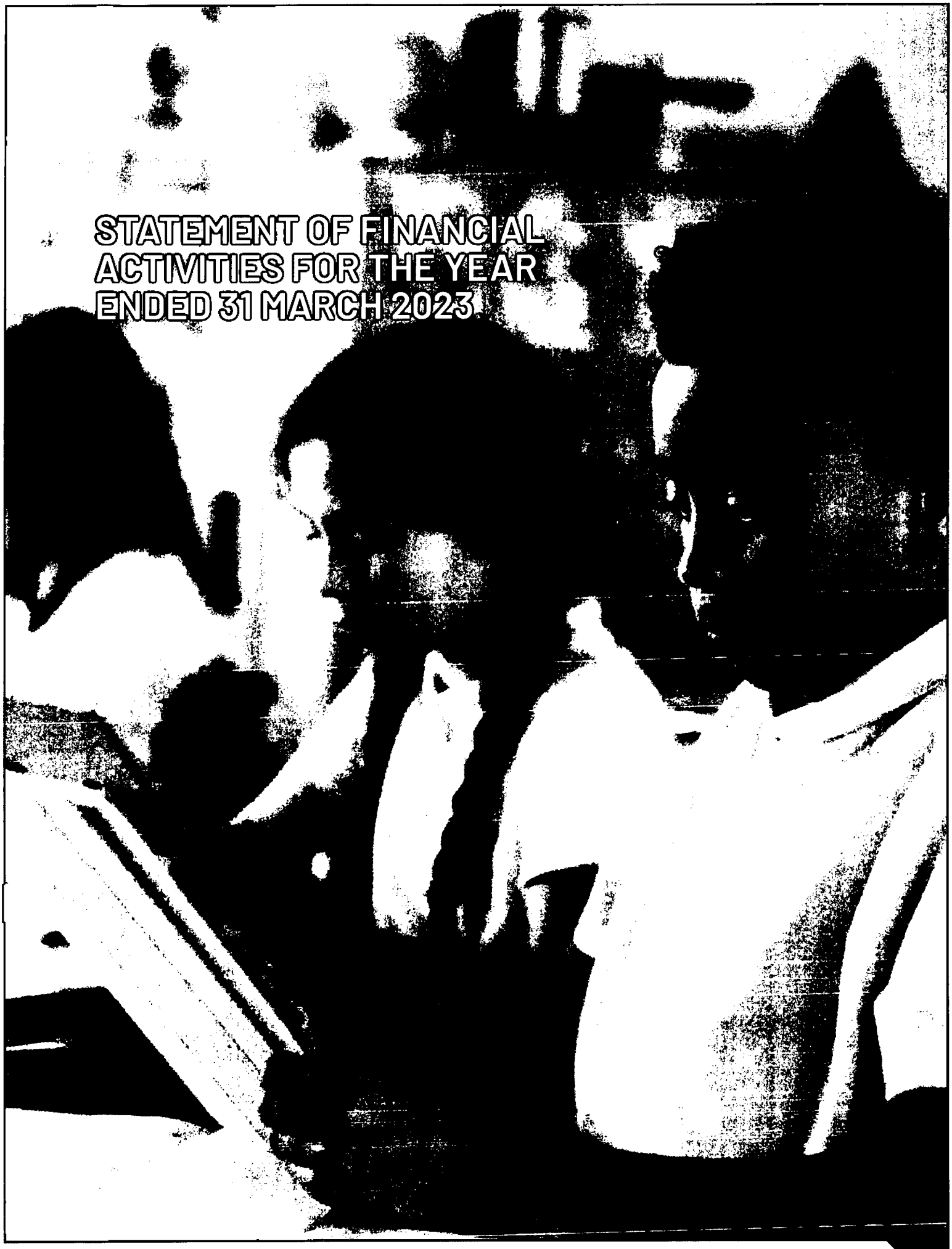
Use of our report

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

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

5 October 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023



Statement of Financial Activities for the Year Ended 31 March 2023

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

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

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

Balance Sheet as at 31 March 2023

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

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

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

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

Elaine Simpson – Chair of Trustees

Statement of Cash Flows for the Year Ended 31 March 2023

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

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

CASH FLOWS FROM INVESTING ACTIVITIES

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

CASH FLOWS FROM FINANCING ACTIVITIES

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

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

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

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

1 ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2 INCOME FROM DONATIONS

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

3 INVESTMENT INCOME

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

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

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

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

5 CHARITABLE EXPENDITURE

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

6 ALLOCATION OF SUPPORT COSTS

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

6 ALLOCATION OF SUPPORT COSTS (continued)

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

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

7 INCOMING RESOURCES – DEFERRED INCOME

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

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

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

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

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

8 STAFF

a. Staff Numbers

The average number employees during the year was as follows:

	2023	2022
	No	No
Administration	36	37

b. Staff Costs

The aggregate payroll costs of staff were as follows:	£'000	£'000
Wages and salaries	1,366	1,428
Social security costs	140	134
Pension costs	104	107
Other employee benefits	7	7
	1,617	1,676

c. Higher Paid Staff

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

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

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

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

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

d. Key Management Personnel

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

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

9 MOVEMENT IN TOTAL FUNDS FOR THE YEAR

Movement in total funds for the year is stated after charging:	2023	2022
	£'000	£'000
Depreciation of tangible fixed assets – owned	38	42
Depreciation of tangible fixed assets – finance leases	–	–
Amortization on intangibles	75	76
Auditors' remuneration – audit work	13	11
Auditors' remuneration – non audit work	1	–

10 TANGIBLE FIXED ASSETS

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

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

11 INTANGIBLE ASSETS

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

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

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

12 DEBTORS

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

13 CASH AT BANK	2023 £'000	2022 £'000
Current accounts	818	444
Instant access deposit accounts	10	10
	828	454

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

14 ANALYSIS OF CHANGES IN NET FUNDS	1 April 2022 £'000	Cashflow £'000	31 March 2023 £'000
Cash in hand and at bank	454	374	828
Finance lease obligations	–	–	–
Total	454	374	828

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023 £'000	2022 £'000
Trade creditors	52	365
Accruals	804	206
Deferred income	344	453
Finance leases (note 18)	1	–
Other creditors	–	16
Taxation and social security	256	108
	1,457	1,148

16 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2023 £'000	2022 £'000
Finance leases (note 18)	1	–

17 TAXATION

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

18 OBLIGATIONS UNDER LEASING ARRANGEMENTS

	2023 £'000	2022 £'000
Gross lease obligations repayable:		
Within one year	1	–
Greater than one year and less than five years	1	–
	2	–
Less finance charges	–	–
Net lease obligations repayable	2	–

19 CONSTITUTION

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

20 RESTRICTED INCOME FUNDS

	Balance at 1 April 2022 £'000	Incoming resources £'000	Outgoing resources £'000	Balance at 31 March 2023 £'000
DfE funded project	–	84	84	–
EEF funded project	–	104	104	–
Other funded project	–	41	41	–
	–	229	229	–

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

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

Other funded projects relate to a grant funded by Comino Foundation with the objective of establishing a National Centre of Excellence for Dual and Multiple Exceptionality and a grant funded by ERASMUS+ working in partnership with several organisations to deliver the Teacher Training and Attention in Autism project.

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

21 UNRESTRICTED INCOME FUNDS	£'000
Balance at 1 April 2022	807
Net deficit for the year	(77)
Balance at 31 March 2023	730

22 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2023 are represented by:

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds £'000
Tangible and Intangible fixed assets	272	–	–	272
Current assets	1,916	–	–	1,916
Current liabilities	(1,457)	–	–	(1,457)
Non-current liabilities	(1)	–	–	(1)
	730	–	–	730

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

Fund balances at 31 March 2022 are represented by:

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total Funds £'000
Tangible fixed assets	375	–	–	375
Current assets	1,580	–	–	1,580
Current liabilities	(1,148)	–	–	(1,148)
	807	–	–	807

23 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 2023
The Edwin Group	Declared Trustee interest	2	3,250	0
Prince Albert High School	Declared Trustee interest	2	499	0
Windmill L.E.A.D Academy	Declared Trustee interest	1	257	0
Woodhey High School	Declared key management interest	1	166	0
Susan Soan	Trustee	1	85	0

nasen purchasing services

Related Party	Relationship	Number of transactions	Total £	Outstanding at 31 March 2023
Shaw Education Trust	Declared key management interest	1	299	0
Browne Jacobson	Declared Trustee interest	1	–	0

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

Browne Jacobson provided pro-bono legal advice regarding amendments to nasen's Articles of Association. The value of this work was £470.

Reference and Administrative Information for the Year Ended 31 March 2023

Name:	The National Association for Special Educational Needs (nasen)
Registered Company Number:	02674379 (England and Wales), Company limited by guarantee
Registered Charity Number:	1007023
Registered Office:	nasen House 4-5 Amber Business Village Amber Close Amington Tamworth B77 4RP
Website Address:	www.nasen.org.uk
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:		
	Elaine Simpson	*Chair*
	Elaine Colquhoun	*Vice Chair – Resigned (End of Term 18 July 2023)*
	Simon Lloyd	*Chair of Finance Risk and Audit Committee*
	Dr Sue Soan	*Chair of Strategy and People Committee*
	Lisa Alberti	
	Penny Barratt	
	Mark Blois	
	Jeremy Gould	
	Ian Hughes	
	Alex Griffiths	*– Resigned (End of Term 30 September 2022)*
	Christopher Rutt	*– Resigned 14 February 2023*
	Sajid Gulzar	*– Resigned 31 March 2023*

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

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

nasen

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