

Annual Report and Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025



Welcome from Phillipa Sherlock-Lewis

CHAIR OF TRUSTEES



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

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

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

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

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

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

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



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

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

 Phillipa Sherlock-Lewis

Phillipa Sherlock-Lewis
Chair of Trustees

Thank you from Elaine Simpson

OUT-GOING CHAIR OF TRUSTEES

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

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



Elaine Simpson
Out-going Chair of Trustees



Foreword by Annamarie Hassall MBE

CEO OF NASEN AND CHAIR OF WHOLE SCHOOL SEND

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

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

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

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

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

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

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

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



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

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

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



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



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Reference and Administrative Information

FOR THE YEAR ENDED 31 MARCH 2025

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:	<p>nasen House 4-5 Amber Business Village Amber Close Amington Tamworth B77 4RP</p>																															
Website Address:	www.nasen.org.uk																															
Email:	welcome@nasen.org.uk																															
Key Management Personnel:	<p>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</p>																															
Trustees serving during the year:	<table> <tr> <td>Elaine Simpson (2,3)</td> <td>Chair – Resigned 20 June 2025</td> </tr> <tr> <td>Phillipa Sherlock-Lewis (2,3)</td> <td>Chair – Effective from 20 June 2025</td> </tr> <tr> <td>Ian Hughes (1,2)</td> <td>Vice Chair</td> </tr> <tr> <td>Simon Lloyd (1,2)</td> <td>Chair of Finance, Risk and Audit Committee</td> </tr> <tr> <td>Dr Sue Soan (2,3)</td> <td>Chair of Strategy and People Committee – Resigned 8 May 2025</td> </tr> <tr> <td>Clive Lawrence (2,3)</td> <td>Chair of Strategy and People Committee – Appointed 19 June 2025</td> </tr> <tr> <td>Lisa Alberti (1)</td> <td></td> </tr> <tr> <td>Penny Barratt (1)</td> <td></td> </tr> <tr> <td>Mark Blois (3)</td> <td></td> </tr> <tr> <td>Jeremy Gould (3)</td> <td></td> </tr> <tr> <td>Adam Sproston (3)</td> <td>Resigned 6 September 2024</td> </tr> <tr> <td>Gary Fenemore (1)</td> <td></td> </tr> <tr> <td>Richard Oliver (3)</td> <td></td> </tr> <tr> <td>Danny Hardman (1)</td> <td></td> </tr> <tr> <td>Aimee Durning (3)</td> <td>Appointed 3 October 2024</td> </tr> </table>		Elaine Simpson (2,3)	Chair – Resigned 20 June 2025	Phillipa Sherlock-Lewis (2,3)	Chair – Effective from 20 June 2025	Ian Hughes (1,2)	Vice Chair	Simon Lloyd (1,2)	Chair of Finance, Risk and Audit Committee	Dr Sue Soan (2,3)	Chair of Strategy and People Committee – Resigned 8 May 2025	Clive Lawrence (2,3)	Chair of Strategy and People Committee – Appointed 19 June 2025	Lisa Alberti (1)		Penny Barratt (1)		Mark Blois (3)		Jeremy Gould (3)		Adam Sproston (3)	Resigned 6 September 2024	Gary Fenemore (1)		Richard Oliver (3)		Danny Hardman (1)		Aimee Durning (3)	Appointed 3 October 2024
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1. Finance, Risk and Audit Committee
2. Remuneration Committee
3. Strategy and People Committee

Reference and Administrative Information

FOR THE YEAR ENDED 31 MARCH 2025

Executive Leadership Team:	Annamarie Hassall MBE	Chief Executive
	Lorna Beard	Strategic Director of Education
	Carol Mahon	Director of Finance and Operations (also Company Secretary) on maternity leave from 7th October 2024
	Samantha Blackwell	Interim Director of Finance and Operations (also Company Secretary) – appointed 26 September 2024
Auditors:	UHY Hacker Young (Birmingham) LLP 9-11 Vittoria Street Birmingham B13 3ND	
Constitutional Members:	<p>Alex Griffiths Barry Carpenter Denise Yates Dr Sue Soan</p>	
Acknowledgements:	<p>AEP, Anna Freud, ASCL, Autism Education Trust (AET), Axcis Education, BASE, Catrin Evans (Volunteer Committee Member (3)), CDC, CEC (The Careers and Enterprise Company), Chartered College, City College Norwich, Concero, Contact, Department of Education, Sport and Culture (Isle of Man), DFN Project Search, Downs Syndrome Association, Education and Training Foundation (ETF), Gatsby Foundation, Habilitation UK, Hertfordshire County Council, Leicestershire County Council, Lift Schools, LiiA (London Leadership and Improvement Alliance), Mott McDonald, National Literacy Trust, NatsIP, NatSpec, NCETM, NDTi, Newton Impact, NNPCF, Nottingham LA Educational Psychology Service, Oldham College, PDnet, PRUsAP, Real Group, Romero Catholic Academy Trust, Scotty's Little Soldiers, Sea View Trust, SEBDA, Sensory Integration Education, South Yorkshire Maths Hub, Special Needs Jungle, Speech and Language UK, Square Peg, Stamford Park Trust, Teaching School Hubs, The Bell Foundation, The Difference, The Glasshouse Leadership Lab, TTS, University of Derby, Vivantes Hospital Group, Weston College, Youth Sport Trust.</p>	

Our Vision, Mission and Values

Our Vision

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



Our Mission

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

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

Our Vision, Mission and Values

Our Values

WE PULL TOGETHER

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

WE DO THE RIGHT THING

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

WE ARE INCLUSIVE

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

WE HAVE A LEARNING MINDSET

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

WE ARE PASSIONATE AND PROACTIVE

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

WE ARE TRUSTED

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

WE ARE PEOPLE-CENTRED

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

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

nasen in Numbers

Our reach



Our digital community:

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

**571,000**

increase

Websites:

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

**2,115**

attendees

Webinars:

- 2,115 attendees across 68 events

**733,960**

views

Journals:

- 733,960 journal article views

Our impact

**15,362**
participants

Department for Education (DfE)-funded CPD:

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

**12,600**
attendees

Universal SEND Services:

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

**992**
practitioners

Early Years:

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

**100%**
confidence

SEND reviews:

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

nasen in Numbers



nasen Awards

22% increase

365 entries in 16 categories



nasen LIVE

500+ delegates (a sell-out!)

85% intend to put learnings into practice

Our members

29%
increase

year on year growth:

2022 → 57,850**2023 → 88,801****2024 → 125,594****2025 → 161,559**



Our impact

Our Impact

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

100%
of local authorities

Universal SEND Services:

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

100%
practitioners

Educational consultancy:

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

500
delegates

nasen Live:

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

992
practitioners

Early Years SEND Partnership:

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

National
regional and corporate

Impactful partnerships and collaboration:

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

Our Impact

Universal SEND Services Programme: Year 3 (2024-25)

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

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

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

“

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

Teacher (Mainstream)

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

“

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

Teacher (Secondary)

PSHE project on developing communication through Thinking Moves

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

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

Project insights highlighted recurring themes across submissions:

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

“

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

Mainstream (Inclusion Manager/Leader)

Our Impact

Early Years Positioning

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

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

Educational Consultancy

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

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

“

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

Headteacher (SEND Review setting)

Impactful Partnerships and Collaboration

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



Our Impact

National Partnerships



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

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

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

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

Regional and Local Partnerships



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

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

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

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

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

Our Impact

Wider collaboration

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



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

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

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

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



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

Nadia Sweilem
Marketing Manager at Concero Education Group UK



Our Voice

Our Voice

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

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

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

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

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

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

22%
INCREASE IN
ENTRIES THIS YEAR

Our People

Membership

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

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

99.7%

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

562

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

1,200

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

Young Person Advisory Group (YPAG)

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

Trustee Board Development

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

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

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

Our People

Team nasen

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

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

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

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

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

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

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

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

**INVESTING
IN OUR
PEOPLE IS
A PRIORITY**



Governance, Structure and Management

Governance, Structure and Management

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

Legal Status and Objects

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

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

Public Benefit Statement

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

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

The Board of Trustees

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

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

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

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

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

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

Governance, Structure and Management

Board Committees

The committees operating in the period were as follows:

Finance, Risk and Audit Committee

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

Strategy and People Committee

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

Remuneration Committee

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

Pay Policy for Senior Staff

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

Volunteers

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

Constitutional Members

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

Governance, Structure and Management

Principal risks and uncertainties

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

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



Statement of Trustees Responsibilities

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

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

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

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



Financial Review of 2024-25

Financial Review of 2024-25

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

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

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

Outlook

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

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

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

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

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

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

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

Financial Review of 2024–25

Charitable Activities

Training and consultancy activities

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

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

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

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

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

Other activities

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

Donations

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

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

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

Net movement in funds

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

Reserves policy for the Charity

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

Financial Review of 2024–25

Investment

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

Going Concern

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

Statement as to Disclosure of Information to Auditors

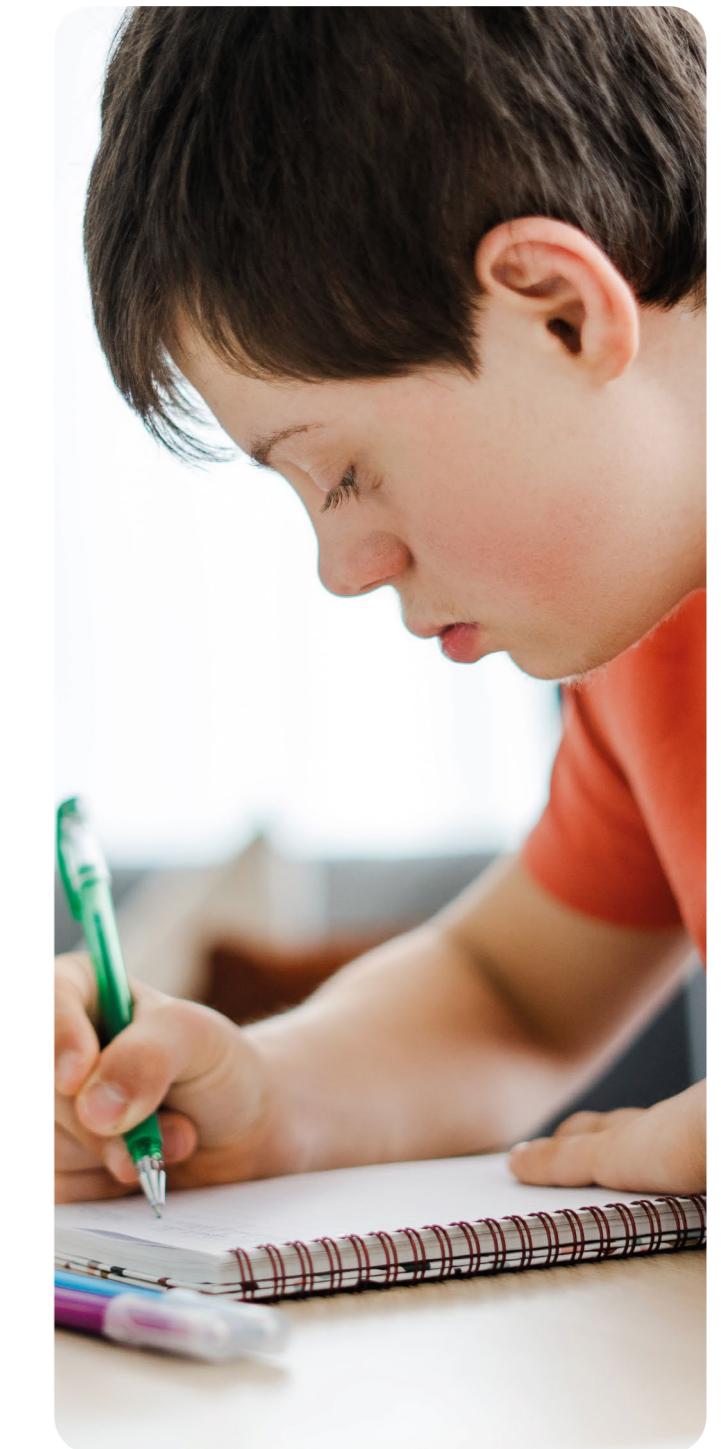
In so far as the Trustees are aware at the time of approving our Trustees' annual report there is no relevant information, being needed by the auditor in connection with preparing their report, of which the auditor is unaware, and the Trustees, having made enquiries of fellow Trustees and the auditor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

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



Phillipa Sherlock-Lewis

Chair of Trustees



Independent Auditors' Report

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

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

Other information

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

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

Independent Auditors' Report

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

Independent Auditors' Report

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

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

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

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

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

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

Independent Auditors' Report

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

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

Use of our report

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

Malcolm Winston

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

2nd October 2025





Statement of Financial Activities

Statement of Financial Activities

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

Balance Sheet

AS AT 31 MARCH 2025

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

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

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

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

Phillipa Sherlock-Lewis
Chair of Trustees

Statement of Cash Flows

FOR THE YEAR ENDED 31 MARCH 2025

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of Preparation

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

Going Concern

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

Financial Year

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

Incoming resources

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

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

Resources expended

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

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

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

Tangible fixed assets

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

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

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

Intangible assets

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

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

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

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

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

Restricted funds

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

Designated funds

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

Leasing commitments

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

Pensions

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

2. INCOME FROM DONATIONS

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

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

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

3. INVESTMENT INCOME

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

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

5. CHARITABLE EXPENDITURE

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

6. ALLOCATION OF SUPPORT COSTS

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

7. INCOMING RESOURCES – DEFERRED INCOME

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

	Membership £'000	Publications and Journals £'000	Training £'000	Exhibitions and Events £'000
Deferred income at 1 April 2024 and released to incoming resources	2	62	168	93
Income received in year	3	194	1,649	158
Deferred income at 31 March 2025	(2)	(74)	(78)	(91)
Income recognised in year	3	182	1,739	160
	Consultancy £'000	Online Advertising Activity £'000	Other Income £'000	Total 2025 £'000
Deferred income at 1 April 2024 and released to incoming resources	7	7	6	345
Income received in year	2,104	57	33	4,198
Deferred income at 31 March 2025	(28)	(23)	(2)	(298)
Income recognised in year	2,083	41	37	4,245

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

8. STAFF

a. Staff Numbers

The average number employees during the year was as follows:

	2025 No	2024 No
Operational delivery	15	16
Support	20	19
	35	35

b. Staff Costs

The aggregate payroll costs of staff were as follows:

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

c. Higher Paid Staff

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

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

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

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

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

d. Key Management Personnel

The key management personnel of the charitable company comprise the trustees and the executive leadership team as listed on [page](#)

8. The executive leadership team consisted of 4 employees as at 31 March 2025 (31 March 2024: 3) The additional post - an interim (maternity cover) Director of Finance and Operations.

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

9. MOVEMENT IN TOTAL FUNDS FOR THE YEAR

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

10. TANGIBLE FIXED ASSETS

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

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

11. INTANGIBLE ASSETS

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

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

12. DEBTORS

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

13. CASH AT BANK

	2025 £'000	2024 £'000
Current accounts	572	351
Instant access deposit accounts	86	86
	<u>658</u>	<u>437</u>

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

14. ANALYSIS OF CHANGES IN NET FUNDS

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

17. TAXATION

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

18. OBLIGATIONS UNDER FINANCE LEASING ARRANGEMENTS

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

19. CONSTITUTION

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

20. RESTRICTED INCOME FUNDS

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

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

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

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

21. UNRESTRICTED INCOME FUNDS

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

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

Fund balances at 31 March 2024 are represented by:

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2025

24. CAPITAL AND OTHER COMMITMENTS

Contracts for future capital expenditure not provided in the financial statements

Tangible fixed assets

Trustee approved future expenditure not provided in the financial statements

Intangible assets

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

Payment due

Not later than one year

Later than one year and not later than five years

Later than five years

2025 2024

£'000 £'000

2025 2024

£'000 £'000

2025 2024

£'000 £'000

2025 2024

£'000 £'000

5 31

2 3

3 5

10 39

25. RELATED PARTY TRANSACTIONS

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

Purchases of nasen services

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

nasen purchases of services

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

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

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

Free of charge advice from Related Parties.

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

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nasen
Helping Everyone Achieve 