



**(A Company Limited by Guarantee)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

**Charity Registration Number 1113067**

**Registered Company Number 05713403**

**AZETS AUDIT SERVICES**

**Greytown House  
221/227 High Street  
Orpington  
Kent BR6 0NZ**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Patron</b>	<b>HRH The Duke of York</b>
<b>President</b>	<b>Baroness Finlay of Llandaff</b>
<b>Vice Presidents</b>	<b>Lady Aird LVO (Appointed 4 March 2021)</b> <b>Mrs Ann Davies MBE</b> <b>Miss Christina Cameron (Appointed 4 March 2021)</b> <b>Lord Patel KT of Dunkeld</b> <b>Baroness Emerton of Tunbridge Wells &amp; Clerkenwell DBE DL</b> <b>Dame Elisabeth Hoodless DBE</b> <b>Rt Revd &amp; Rt Hon Rev Dame Sarah Mullally DBE</b> <b>Rt Hon Baroness Jay of Paddington PC</b> <b>Rt Hon Lord Barry Jones KBE of Wales</b> <b>Pamela Morton OBE</b> <b>Mrs Margaret Walker</b> <b>Sir William Wells KBE</b>
<b>Chair</b>	<b>Mrs Bridget Foley</b>
<b>Deputy Chair</b>	<b>Ms Lillian Owens</b>
<b>Treasurer</b>	<b>Mr Matthew Swan BEM</b>
<b>Trustees</b>	<b>Ms Julie Drew</b> <b>Mrs Bridget Foley</b> <b>Mr Simon Needham</b> <b>Miss Lillian Owens</b> <b>Mr Stephen Redman</b> <b>Mr Kenneth Rees</b> <b>Miss Nikki Squelch</b> <b>Mr Matthew Swan BEM</b>
<b>Senior Leadership Team</b>	<b>Mr David Wood OBE - Chief Executive</b> <b>Ms Janet Simpson - Office Manager, Executive Assistant to Chairman &amp; Chief Executive</b>
<b>Principal Address</b>	<b>11 – 13 Cavendish Square</b> <b>London</b> <b>W1G 0AN</b>
<b>Independent Auditor</b>	<b>Azets Audit Services</b> <b>Greytown House</b> <b>221/227 High Street</b> <b>Orpington</b> <b>Kent BR6 0NZ</b>
<b>Banker</b>	<b>Barclays Bank plc</b> <b>PO Box 216</b> <b>Brightwell Court</b> <b>Marlesham Heath</b> <b>Ipswich</b> <b>Suffolk IP5 3PW</b>
<b>Solicitor</b>	<b>Anthony Collins LLP</b> <b>134 Edmund Street</b> <b>Birmingham</b> <b>B3 2ES</b>

## **CHAIR'S FOREWORD**

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"We are all here on earth to help others, what on earth the others are here for, I don't know."

John Foster Hall

We have lived through 12 months of times when we have all been unsure what will be happening from one day to the next. Everything has felt so uncertain, our confidence has been stretched to the limit, and many people have felt that they should not, or were too unsafe, to leave their homes. Many have had to stop their usual routines, and some member groups have found themselves suspending their volunteering until things became clearer.

In stark contrast, other member groups have found themselves to be busier than ever, recruiting more volunteers, and putting in more hours and helping more people: the stories of their endeavour are heart-warming and moving. They have helped their communities in so many new and practical ways.

At the offices in London, our primary urge in the last 12 months has been to help more, but the reality is that we soon realised that to give the best support, we had to help differently. We needed to be as creative as we could with all the new challenges.

Much of our practical project delivery, and training had relied on being face-to-face in either our offices, or out around the country. At the end of the twelve months, I am looking at an organisation that not only delivers its projects virtually but has also piloted much of its on-line learning offer too. Alongside that, we have remodeled and reduced our office space. Additionally, I am very proud of the new befriending service, the core of which is focused on our existing beneficiaries, and so supports a wide range of vulnerable people in their own homes.

I need to say a huge thank you to so many people for simply not "giving up." We really have appreciated the encouragement of our President and Vice Presidents. The optimism and determination of my fellow Board members has shone through. Alongside this, the staff have showed a practical and selfless enthusiasm. We know we are having to change, and that is the only way we will get through this. While we may be different, we know we will also be better.

Certainly, as an organisation, we have weathered the last twelve months successfully. While we are approaching an uncertain future: like many we recognise that neither as individuals nor as an organisation can we become consumed by our own fears and anxieties.

Picking up on John Foster Hall's sentiments, we are putting all our energies into helping others: be it member groups, students, project beneficiaries or volunteers. Truly, we appreciate "we are here on earth to help others."

**Bridget Foley**  
**Chair**



## **REPORT OF THE TRUSTEES**

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The Trustees, who are also directors, present their Annual Report together with the Audited Financial Statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 & Republic of Ireland published on 18 July 2014 and updated by Bulletin 1 & 2.

### **OBJECTIVES AND ACTIVITIES**

#### **STRATEGIC REPORT**

##### **An Image of the world we would like to create**

Our vision is a world of healthy communities supported by active individuals.

We believe that the world is a better place when no one feels like a "service user". A world where everyone works together, and with a wider objective than just themselves, to build a better society for all. That may be a real cross-section of people together, such as with our member groups in hospitals, or one distinct community of interest, like our work supporting people with an acquired brain injury.

It is important to understand that this is all about communities. We can think about those as either geographical locations, or communities of interest. However we define that community though, support is not just a whim or passing fancy, and equally it isn't as a result of some funding becoming available. It is about a commitment and loyalty that spans decades, often with the leadership of the same individuals, or those to whom that baton has been carefully handed over to.

##### **What we do**

Attend supports and expands the vital roles that volunteers play in creating healthy communities.

We believe that the "gift" relationship is really important in both shaping and supporting a healthy community. All our work has a gift relationship embedded in it, be it giving time, experience, or money. We believe that isn't always easy for people, especially if they face challenges themselves and so we are particularly keen to support communities that are under-represented. This may be people that face physical or mental health issues. It may be people who are challenged by poor home circumstance, education and financial challenge.

The "golden thread" that runs through everything we do, is that value is added to our work through the involvement of volunteers. We also try and improve the effectiveness of the voluntary contribution of individuals and organisations through the development of relevant knowledge and skills. Our support extends to providing the back-office functions of community organisations with services such as advice and insurance.

##### **How we do it**

We achieve our mission by working in three key areas:

- We deliver projects: we deliver volunteering that supports innovation and sets a standard for volunteering. We take risks so that those we support don't have to.
- We support those volunteering: membership provides the networks, resources, and expertise that they need to grow and increase their impact in a rapidly changing environment.
- We spread the word: through conferences and an extensive range of training programmes we can improve volunteering that supports healthy communities, and ensures the potential of communities is realised.

Over 70 years our contribution has distilled into these three workstreams above. These workstreams are well-developed and all have a history of at least 20 years. We have proved we have the expertise to help in them all.

## REPORT OF THE TRUSTEES

### What's important to us

Our values drive all we do. They are:

Dream Big  
Care Always  
Be Brave  
Deliver More

	<b>Membership</b>	<b>Projects</b>	<b>Training &amp; Development</b>
<i>Dream Big</i>	<i>We want to see vibrant, independent volunteering bringing communities to life. We believe they are vital to a healthy NHS</i>	<i>We want to see those whose voices are seldom heard designing projects to help their communities thrive. We will help them to be the difference</i>	<i>We want to see development opportunities that are available in other sectors, available to staff and organisations in the voluntary and community sector</i>

- We believe it is important to "dream big" where the contribution of independent volunteers is concerned. There are many different models of volunteering, but we are the champions of "volunteers led and run" organisations. Not everyone wants to be a small cog in a big engine, simply delivering tasks. Our volunteers are strong and determined people who know and care about their communities both inside and around the NHS. We believe these organisations are often misunderstood, and so disregarded by the statutory sector. We believe their contribution needs to be fostered and encouraged, and that ground up projects are more likely to make a difference and for a longer time, to the challenges that health faces.
- We have been establishing leading and supporting projects for 20 years amongst groups of people who don't believe that there is a space in society for their contribution, or that their unique perspective is valued.

We want them to have the courage to "dream big" and will encourage them in expressing those dreams and turning them into reality.

- In local voluntary sector organisations, staff and volunteers often don't have the time to "dream big" about developing their learning. Even if they do, there don't seem to be courses that are delivered in a style and language they can identify with, and if they are the cost is prohibitive.

Listening to them, our dreams is there will be professional routes, accredited and affordable courses, which are accessible and meet their needs. Our commitment is do as much as we can to make that a reality.

	<b>Membership</b>	<b>Projects</b>	<b>Training &amp; Development</b>
<i>Care Always</i>	<i>We will spend time listening to our members, communicating in a way that meets their needs, and helping them achieve their goals. We will not give up, even when they feel like it.</i>	<i>We will walk alongside those who our projects serve and together build a world tailored to their needs, and not expect them to comply with a world that doesn't work for them.</i>	<i>Our distinctive hallmark will be developing products tailored to the unique needs of the voluntary sector and meeting standards for external accreditation.</i>

- Many of our older member groups have been in existence for decades. The world, and its fast-changing pace can feel challenging. Particularly with the pandemic, for some can make them question the relevance of their contribution, and even if it is still wanted.

With love and patience, we will listen to their journeys showing them the understanding and respect they deserve. We will encourage them, share ideas where it is appropriate, and help them not to lose sight of the difference they have made, and their potential to still make a difference in the future.

- We appreciate that our world and life experiences may be very different from those involved in our projects. We know we may not always understand, and their experiences may frustrate them.

We can commit to caring though and caring no matter how challenging the situation may seem.

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- We will not just deliver courses that other people have designed because it is easier. Equally, we are committed to giving our best to meet the needs of those who are sitting in the training room with us, before they arrive, while they are there, and after they have left. We commit to sharing the very best of our experiences, and adapting our style to meet the needs of the learners. We will always make ourselves available outside of the formal sessions to help further.

	<b>Membership</b>	<b>Projects</b>	<b>Training &amp; Development</b>
<i>Be Brave</i>	<i>No matter what it takes, we will support our member groups in their individual journeys and face any challenges alongside them. We are committed to their success.</i>	<i>We won't be too scared to consider anything. We will pilot projects where there may not be a guarantee of success, but the potential difference is transformational for that community.</i>	<i>We will develop programmes for the difference they will make to people's lives, not for their income potential.</i>

- Conversations with members indicate they can feel overwhelmed: it may be an employee of another organisation, or the demands of a funder, and they can be powerless, and defeated.

The challenges they face may seem unsurmountable, but we commit to standing alongside them, and championing their contribution, even when we too share their fear.

- We will be confident in our knowledge skills and experience and if any community seeks our help, we will consider ways in which we can encourage them in their journey as long as it involves volunteering, and is in health and social care. We will stretch ourselves to help others succeed
- When considering new training packages our first priority will not be how marketable we think it will be, or the money it might make, but the value it will have in changing the lives of the delegates, and those they come into contact with. We will invest our time and emotion to help make the difference needed.

	<b>Membership</b>	<b>Projects</b>	<b>Training &amp; Development</b>
<i>Deliver More</i>	<i>We believe that whatever their age, experience or background, local groups of volunteers can change the world for the better. We will give them the commitment and expertise they deserve to do this to the best of their ability</i>	<i>Whatever the challenges, knock-backs, or obstacles we will keep on trying for the sake of those who need us. They deserve better, and we will make it better.</i>	<i>Personally, and as a team, we will learn and keep on learning, to ensure we are always sharing the best and most helpful approaches to improve the lives of individuals and organisations</i>

- We believe that our contribution is based on more than a contract, it's about relationship. The reality is that to help our member groups this often is the most significant foundational element in enabling us to support them.

We recognise our member groups often don't function between 9am and 5pm on a Monday to Friday, and our service may need to be flexible to meet their needs. We also understand that face to face meetings will often be the most helpful.

- We know that some projects will take a long time to gain momentum, and that funders may be sceptical about their value. For everyone, it may feel like a huge investment in time and energy. Once we have committed to a beneficiary group, we will maintain a positive spirit to keep encouraging them and do our best to help them achieve their goals.
- Just because something works once or with a particular client group, we will not rest on our laurels. We will constantly review our course content and approaches to ensure our courses make the best impact they can.

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**What we are doing to achieve that**

This year of challenges has proved our determination and commitment to the community in helping it thrive.

Alongside this, we have tested our creativity to the limits as we have reviewed and redesigned services to ensure our beneficiaries needs are best met.

**Creating a Contemporary Membership Service**

These twelve months has offered more challenges to our member groups than at any other time since the foundation of the NHS. We are always sad to hear of groups closing down, and endeavour to support in any way that we can throughout this process. We also recognise that a huge amount of history exists in our groups. We feel very passionately about the story our Member Groups have to tell, and so in the upcoming year will be continuing to look at ways in which their histories can be captured and shared.

For other groups, they are just starting their history. As the world of healthcare moves more and more into the community our Membership Service must too and draw upon the years of experience to support local groups in the best possible way today.

New Member Groups continue to join Attend, and we now have a more diverse portfolio of members than we ever had before. Support for such wonderfully diverse groups requires us to adapt and look at the ways in which we can best provide support. As the sector continues to battle against diminishing finances, we continue to offer a referral incentive for Member Groups which allowed them to claim back part of their subscription if they referred another organisation. This has led to a greater dialogue with a number of Member Groups, and also new members.

**A Nurturing Environment to Projects**

Project work remains one of the vital pillars of Attend. This (not so) brief narrative will run through some of the activities that are at the heart of who Attend is today. What we do is pilot projects which are perceived as difficult.

'Doing' involves risk, and every time we try to make the world a better place for people who have been left behind in some way, we join with them in facing an uncertain future. Our experience in managing this risk, delivering projects, and supporting those around us increases every time we try. We recognise that taking risk is not always understood by others, but it is the only way we can change things for the better, and we are committed to it.

Perhaps no project represented a bigger risk than when we began our work supporting people with a brain injury back in 2009. At the time, we did not know the beneficiaries, we knew little about the challenges they face, or the best ways to support them to overcome these challenges.

What we saw was a group of people who had been let down and they told us what they needed to support them had no service to support them. So, we focussed on what we *did* know, and what we *could* do:

- We knew about volunteering, and the beneficial effect it can have on people
- We knew how to support people through training, and help them achieve their goals
- We knew that a healthy community exists when everyone plays a part, and we had experience in supporting people to play their part
- We could learn about the beneficiaries, and upskill our staff in relevant areas so that they can support them
- We could work hard
- We could care
- We could commit to learning and improving as we delivered the service, ensuring that we evaluate our work, and learn from the lessons
- We could be determined, and not give up.

### **Acquired Brain Injury (ABI)**

Attend ABI services have continued to develop and support an increasing number of individuals with an acquired brain injury over the past year. To adjust to the pandemic lock down regulations, the services have transitioned to an accessible remote delivery, where 1:1 support is provided virtually. The services we currently deliver are:

- **ABI Navigation**

This service is designed to seamlessly support individuals after hospital discharge into accessing the right services at the right time. As research indicated that support early on meant better outcomes for people with a brain injury and for their loved ones, we responded to the need through the creation of this service. Brain injury survivors are now able to receive this essential support via telephone or virtually.

- **Open Job Club**

Supports people who are considered to be farther away from work, but who hope to return to employment. Part-time or work experience roles may be the focus of beneficiaries attending the service. This was established after meeting individuals who were looking for specialist vocational support but were either ineligible or unable to access other intensive return-to-work help. This service now includes 1:1 vocational support via Zoom video conferencing, where brain injury survivors can additionally practice improving their IT skills and virtual interviewing.

- **Step-Up**

"I looked around the room and thought, this is going to be me for the rest of my life"

This was said by a young person with an acquired brain injury about their time in a residential rehabilitation group with much older adults who were severely impaired. Supporting people with a brain injury to discover the opportunities available to them while working alongside people their own age is at the heart of the Step-Up project. In the pilot year, the young adults reported an overall increase in confidence and reduced feelings of isolation. Young adults can now access the service entirely virtually, to pave the way for a brighter future.

- **Carers Programme**

A brain injury is a family diagnosis and changes the lives of many people. Through supporting all of the people involved, there are better outcomes for the person with a brain injury and can ensure that their family, friends, and carers feel less isolated and overwhelmed. Virtual services are offered for carers to learn, connect, and grow.

- **Better Paid Work**

Supporting people with their progression in the workplace is often overlooked and people with a brain injury can often remain in low-paid work because of it. We have developed a service that will tackle this challenge by not only supporting people who have a brain injury, but the organisations that employ them. We reach out to organisations across London and provide the essential tools which can help beneficiaries into achieving better paid work.

- **Money Management**

One in five UK adults state that they have money issues and that their mental health has deteriorated as a result. On top of this, brain injury survivors often find it more difficult to manage their finances after their injury. To tackle this issue, we developed a series of training sessions aimed at improving financial skills

- **Social Activities (through fAABI)**

"Sometimes I just want to socialise, but I can never afford to."

Why should support be so outcome focused for those who access it? We believe that some of the most important work that can be done in the community produces "softer" outcomes. None more so than the social activities run by our user-led sister charity fAABI (Friends of Attend ABI). People can come and socialise, visit London attractions, learn an instrument, participate in conversation classes, play Subbuteo, create arts & crafts, try Tai Chi, watch films, and many more – all for free. All our activities are now delivered virtually, so that anyone can access them at any time. Attendees aren't beneficiaries, they are 'friends'

## **Stroke Services**

### **Community Stroke Service**

This project is delivered by the Stroke Navigator role. The service supports people living in Enfield, who have had a stroke, when they are discharged from hospital and checks in with them at set point during their recovery. The service also supports people with difficult tasks, such as laborious and daunting benefit applications and applying for "Blue Badge" parking permits. This service also conducts the six-month post stroke reviews and sign-posts clients to other relevant services and activities that will benefit them on their road to recovery.

The Stroke Café was launched in 2019 where people can drop in to socialise and get support and advice if required. As we have been unable to meet in person, it was decided the Stroke Café would become virtual. We have a weekly zoom meeting on a Tuesday afternoon. It took people a while to get used to zoom but we are now seeing many of our old members every week as well as new people joining us regularly. These include stroke survivors and their family members and carers.

### **iCan**

The iCan Service is run jointly between Attend, Age UK Enfield and two other providers. It aims to provide a seamless service of support and signposting for vulnerable adults living with the effects of a stroke. The service offers an individualised approach to increasing confidence, reducing isolation, and improving access to other services.

Throughout the covid-19 pandemic, the service has continued to receive referrals and has maintained its delivery by changing the way clients are supported. Most contact has been continued by telephone, but the weekly Stroke Café has maintained its presence online and has increased in attendance during the months of lockdown. Several clients attending the Stroke Café have commented that they have felt very isolated but that the Stroke Café gave them something to focus on and look forward to.

### **Care Homes Project**

The care homes project continues to grow and build links with the local community. They have run programmes involving young people with NCS (National Citizenship Service) and also with businesses including AAR, Heathrow Express and Eisai. We have continued to work with schools, colleges and local faith-based organisations who are regularly involved at the care homes.

Each group has raised at least £10,000 for each home and in some homes much more than this. Projects that have been funded and supported include trolley services, dementia cafes, end of life sitting projects, gardening projects, music, arts and dance projects.

They have also fundraised to purchase items to improve the lives of residents. They are always looking at what added extras can be provided to make the homes a better place. This could include items for the garden, improving a space within the home or purchasing sensory equipment.

Alongside this, two projects have been run simultaneously in supporting residents with dementia, and providing education support, and community links to support the spiritual care of residents.

The Friends Groups are all independent registered charities, and their aim is to increase community engagement to improve the lives of residents. We have recruited many dedicated volunteers who really care about our residents and what we are trying to achieve. It is wonderful to see how volunteers spending quality time with residents can bring a smile to their faces.

This year these groups continued to raise funds. Items particularly requested have been toiletries and treats for the residents.

This project currently works with 3 Care Home providers - HC-One, Avery Health Care and Care UK. We have also begun work with a further smaller provider. We have had NCS visit a number of homes and the young people have fundraised, completed gardening projects and spent time interacting with residents.

It has been inspiring to see how the Friends can make a positive difference to residents' everyday lives in care homes and we will be working to build on this.

In the forthcoming year we look forward to working hard and using our increasing experience to take the risks that others may not, in order to create healthy communities supported by active individuals. We are Attend. We 'do'



### **Mental Health Project**

Last year, following the handover of the Springfield project, we were working with Chase Farm Hospital in Enfield and with Camden Council to develop two mental health projects that would benefit people both in hospital and in the community. Due to the Covid-19 pandemic both projects have had to be put on hold, however as the pandemic progressed it became obvious that some people, already accessing our other client facing services, were struggling with isolation and associated anxiety. In response to this need, and considering different ways of working, we created the Attend Befriending Service. This new service uses both volunteers and staff to befriend and come alongside people who are isolated at home, either by phone, zoom or doorstep visiting. We have also extended the service to include support to people in Care Homes by visiting individual residents using the homes visiting hubs. This service, which is still in its early stages of development, has already enriched the lives of people struggling to manage throughout lockdown and it is anticipated that going forward into next year we will be able to grow this service to reach out to more people by including face to face visits and support to people at the end of life.

### **Expand Our Education and Research Function**

This year has seen the biggest change in the way Attend delivers its services. While it continues to deliver training to the sector, spreading the word and evidencing best practice, the past year has seen the training arm of Attend deliver everything on-line.

Individuals have attended open courses and 1-1 support has been available to ensure that they complete their qualifications. Organisations have also been offered tailored, in-house courses, which ensure that management staff have the requisite skill set for their role.

The principal accreditations have been:

- ILM Accredited Qualifications in Volunteer Management
- ILM Endorsed / Development Programmes
- CMI Accredited Qualifications in Management and Leadership for those managing volunteers.
- ICF Accredited Introduction to Coaching

It is hoped that in the near future we will return to delivering the MHFA 2-day Mental Health First Aider course. As an organisation, we felt this is most effectively delivered face-to-face and so did not move to the on-line model.

### **Assured and Consistent Delivery**

Despite the difficulties in running an organisation during a pandemic, we have continued to deliver and improve on the following quality measures:

- Consistent delivery of services to clients using a variety of different methods including telephone and online assessment and support, online cafes for stroke and dementia clients and online therapies.
- Our robust and consistent programme of audit and review now includes an enhanced health and safety audit which includes infection control measures.
- More frequent online staff meetings which promote quality, service development and staff support. These have taken on an increased importance with more staff having to work from home.
- An annual business plan that focuses on all aspects of service delivery, development, and quality improvement and which has been further developed to include the Befriending service, Facilities, Fundraising and Information Technology.
- A more robust and integrated Risk Register which features every area of the organisation.

## **REPORT OF THE TRUSTEES**

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### **Quality Assurance**

Quality assurance is an important part of the way that Attend is led and developed. We have a comprehensive quality management system which ensures a continuous cycle of review and improvement. Over the last year this system has given Attend clarity and confidence that the services we run are able to meet their objectives and that the service we provide to our users can continue to meet their needs.

The quality assurance system considers: Audit, Service Development, Business Planning, User Feedback, Leadership, Staff Support and Development, Compliments and Complaints, Conformance, Communication, Risk Assessment, Policies and Procedures.

ISO 9001 and Investors in People (IIP) continue to provide an independent review of the services we offer and Attend has been re-accredited by both schemes in the past year. In addition the service we deliver is reviewed by various external organisations such as the Chartered Management Institute, the Institute of Leadership and Management and the Open College Network.

Comments on what we do well at Attend included:

- How the organisation is led and managed
- The values and context of the organisation
- How we manage staff and develop people
- Our quality processes
- How we manage risk
- The continuous improvement of our services
- Our focus on the needs of our clients
- The environment of transparency and trust within the organisation
- How we work collaboratively with external agencies
- The way in which we embrace change

The Attend Business Plan feeds directly into the quality management system and informs the development of each service, considering potential risk as well as positive outcomes. As a live document, this means our services can be flexible and responsive to the changing needs of our clients.

### **Income Generation**

Teams are now more aware and have a better understanding on how funding is given and how their roles are funded.

There has been a shift in the way applications are submitted and there is determination to submit and hopefully be awarded with an outcome. All staff are willing to be involved in thinking about and generating further funds.

We are particularly grateful to the following funders for their support which has made so much difference to the service we are able to offer to the wider community.

Garfield Weston Foundation  
Headley Trust  
London Freemasons Charity  
P F Charitable Trust  
Rachel Charitable Trust  
Schroder Charity Trust  
The Marsh Christian Trust  
The N Smith Charitable Settlement  
The Red Arrows Trust  
The Steven Bloch Image of Disability Charitable Trust  
Worshipful Company of Basketmakers' Charitable Trust

We would like to thank the following companies for their corporate support:

Natwest  
Bolt Burden & Kemp



## **REPORT OF THE TRUSTEES**

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### **FINANCIAL REVIEW**

Total income for the year was £732,361 (2020: £780,198). Total expenditure for the year was £629,527 (2020: £801,910). The result for the year, before gain on revaluation of fixed assets, was a surplus of £102,834 (2020: £27,712 deficit).

The climate is very uncertain, and reductions in income were predicted and expenditure to be reduced. Such reductions were continued throughout the following financial year.

The leadership has been mindful during this period that any reductions in expenditure should not affect the services to clients, but more importantly the expectations of them.

The funds at 31 March 2021 were a surplus of £26,151 (2020: £94,391 deficit).

### **Investment policy**

Under the Memorandum and Articles of Association, the charity has the power to invest funds not immediately required for its own purposes, in any way the Trustees see fit. The organisation has historically operated with a positive cash balance to cover eventualities and unforeseen expenses. The banking facilities are reviewed on a regular basis.

### **Reserve policy**

Attend requires free reserves to safeguard the organisation and achieve the following:

- Ensuring delays in the receipt of promised income do not result in the charity facing insolvency.
- Being able to make necessary redundancy payments in the event of funding cuts.
- The option to delay termination of valuable projects that temporarily lose funding, but for which there is reasonable expectation that new funding will be forthcoming
- The ability to survive unexpected and uninsurable setbacks and catastrophes.

The Trustees aim to hold reserves equating to £60,000 (2020: £60,000) which equated to budgeted close down costs. The balance of general funds at year end was a deficit of £19,296 (2020: deficit of £126,326).

The balance of designated funds at the year-end was £27,739 (2020: £31,935) and of the revaluation reserve was £17,708 (2020: £nil).

### **GOING CONCERN**

The organisation continues to monitor all of its incoming streams, and its project costs. It is also reviewing its overhead costs.

Previously, it has already made significant cuts in its staffing. The small core staff team is supported by a team of capable and enthusiastic volunteers. Alongside this we have a small team of consultants with specific skills and expertise needed to deliver services to the high level required.

The Leadership of the organisation have been faithful to its vision of over 70 years:

*"To mobilise, encourage, foster and maintain, the human love of the people of this Country, in the giving of service to supplement the healing work of the staff and the State, and always ensure a humanising supplement to the work of the hospitals".*

*Captain J W Price 1949*

While it does not ignore the fact that times are challenging, it recognises its unique role in fostering the love of local communities and remains committed to ensuring the organisation delivers that in some form or on an on-going basis.

On this basis the Trustees consider the going concern basis for the preparation of the accounts to be appropriate.

## **REPORT OF THE TRUSTEES**

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### **PLANS FOR 2021 AND ONWARDS**

Project delivery continues to be an essential part of who we are and what we do.

The staff continue to support those who have been left behind by society in some way, and are always looking for ways to help people feel like, and be, a part of their community. This has been evident in the existing projects supporting people with an acquired brain injury, or after suffering a stroke, and also in the newer projects such as supporting people in Care Homes.

Over the next year, the organisation has set itself a number of key development areas:

- To continue to learn from the projects we are delivering
- To practically apply this knowledge to improve the way we work
- To work with beneficiaries to ensure we are offering the best possible service
- To pilot new projects that will improve the lives of beneficiaries
- To build our reserves, and funder confidence

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Structure**

Attend is a charity, which is registered with the Charity Commission under number 1113067, is established under a Memorandum and Articles of Association dated 17 February 2006. Activities commenced on 1 April 2006 when the assets, liabilities and funds of a separate legal entity, the National Association of Hospitals and Community of Friends, were transferred to Attend.

#### **Governance and Management**

The Trustees set out on page 1 have held office during the whole period, unless otherwise stated.

The Board of Trustees comprises as follows:

- A Chairman elected at the Annual General Meeting;
- A deputy Chairman, and two further Regional Chairmen elected from amongst the Regional Chairmen;
- Two members nominated and elected at the Annual General Meeting;
- Four members recruited from an open advert;
- A Treasurer appointed by the Board.

The Board updates itself through two training days per year, which tend to focus on a particular development topic. New Trustees are inducted on a 1:1 basis. All policies and procedures have a regular updating process.

#### **Key management personnel remuneration**

The Trustees consider staff listed on page 1 of the accounts as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. During the year from 1<sup>st</sup> April 2020, there have been no pay rises for the leadership team.

The pay of the charity's senior leadership team is reviewed annually and normally increased in accordance with market rates.

## **REPORT OF THE TRUSTEES**

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### **Governance and internal control**

The Board of Trustees conducts a review of the major risks to which the charity is exposed at each board meeting, and systems have been established to mitigate those risks. Among the risks identified through the procedure, the following ones are deemed to be the most important ones:

- The biggest challenge the pandemic has offered has been its interruption to the smooth flow of the day to day services that the organisation delivers, particularly where the preference of most beneficiaries is for face to face contact. While services have been successfully translated to the virtual arena, the lack of control over the external legislation and frameworks can lead to a sense of frustration at the "stop start" nature of services and the world in general. This demotivates all beneficiary groups potentially and leaves them with the feeling that it isn't worth engaging with any activity until the world returns to a normal they recognise.
- If key personnel are leaving, Attend, as a relatively small organisation in terms of employees, could struggle to provide its services with the same level of quality and for a sustained period of time. That would lead to the loss of experience or skills, to the loss of contact base and corporate knowledge, and to a negative operational impact on key projects and priorities. An important effort has been made throughout the year to review and adapt roles across the organisation to the demand levels and team members' experiences, with the objective of strengthening the programme and the fundraising teams.
- Revenues need to be generated as per financial projections, to be able to overcome periods of operational deficits without using up our reserves. The continuous monitoring of revenues against projections that has been strengthened in the beginning of the year, as well as the proactive chase of all outstanding and non-outstanding debtors to make sure invoices are paid on time has been valuable to identify and mitigate quickly.
- To support any risks of periods of cash constraints, the fundraising efforts have also allowed to secure more revenues from a wider range of organisations.
- Forced changes to the revenue models of our projects could jeopardise the established operating models and even the project itself. An example is the Work and Health Programme. This has made client referrals more challenging for Prime Providers and reduced our intake. Another might be the work with care homes which also faces the challenge of changing care home strategies amongst providers. This could be keenly felt by the staff, volunteers, and of course the residents. For both projects, alternative fundraising routes have been put in place (some of which have already been successful), with the objective of reducing the dependence on a major project client such as the Work Choice programme or a particular care home provider.

### **Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2016 (FRS102);
- make judgements and estimates that 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 assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**REPORT OF THE TRUSTEES**

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**Statement as to Disclosure of Information to Auditors**

So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by the Trustees on 22 September 2021 and signed on their behalf by:

**Bridget Foley**  
**Chair**

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ATTEND**

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### **Opinion**

We have audited the financial statements of Attend (the 'charitable company') for the year ended 31 March 2021 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

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 2021 and of its incoming resources and application of resources, 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.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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 statements is appropriate.

We draw attention to the charitable company's general unrestricted reserves are in deficit of £19,296 (2020 : deficit £126,326). As stated in note 1j, these events or conditions, along with other matters as set forth in note 1j, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### **Key audit matters**

Except for the matter described in the material uncertainty related to going concern section, we have determined that there are no other key audit matters to be communicated in our report.

### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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.

## **ATTEND**

**(A company Limited by Guarantee)**

### **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ATTEND**

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#### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report, which includes the directors' report and strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have 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 strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ATTEND**

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**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the charitable company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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.

**Other matter**

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2016.

**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 charitable 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.

**Michelle Wilkes** (Senior Statutory Auditor)  
for and on behalf of Azets Audit Services  
Statutory Auditor  
Greytown House, 221-227 High Street  
Orpington, Kent, BR6 0NZ

20 October 2021



**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

**INCOME AND EXPENDITURE ACCOUNT**

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
Donations		316	-	316	1,981
Generating funds		26,258	-	26,258	111,105
Charitable activities:					
Subscriptions		209,415	-	209,415	208,930
Grants and service delivery contracts	<b>2</b>	120,109	189,843	309,952	384,609
Insurance premiums		108,452	-	108,452	73,573
Job retention scheme grant		77,968	-	77,968	-
<b>Total income</b>		<b>542,518</b>	<b>189,843</b>	<b>732,361</b>	<b>780,198</b>
<b>Expenditure on:</b>					
Raising funds		42,596	-	42,596	84,410
Charitable activities		397,088	189,843	586,931	717,500
<b>Total expenditure</b>	<b>3</b>	<b>439,684</b>	<b>189,843</b>	<b>629,527</b>	<b>801,910</b>
<b>Net income / (expenditure) before other recognised gains</b>		<b>102,834</b>	<b>-</b>	<b>102,834</b>	<b>(21,712)</b>
<b>Other recognised gains:</b>					
Gains on revaluation of fixed assets	<b>9</b>	17,708	-	17,708	-
<b>Net movement in funds</b>		<b>120,542</b>	<b>-</b>	<b>120,542</b>	<b>(21,712)</b>
<b>Funds brought forward at 1 April 2020</b>		<b>(94,391)</b>	<b>-</b>	<b>(94,391)</b>	<b>(72,679)</b>
<b>Total funds carried forward at 31 March 2021</b>		<b>26,151</b>	<b>-</b>	<b>26,151</b>	<b>(94,391)</b>

All of the charity's transactions are derived from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.



**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

**COMPARITIVE INCOME AND EXPENDITURE ACCOUNT**

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2020</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>				
Donations		1,981	-	1,981
Generating funds		111,105	-	111,105
Charitable activities:				
Subscriptions		208,930	-	208,930
Grants and service delivery contracts	<b>2</b>	151,235	233,374	384,609
Insurance premiums		73,573	-	73,573
<b>Total income</b>		<b>546,824</b>	<b>233,374</b>	<b>780,198</b>
<b>Expenditure on:</b>				
Raising funds		84,410	-	84,410
Charitable activities		484,126	233,374	717,500
<b>Total expenditure</b>	<b>3</b>	<b>568,536</b>	<b>233,374</b>	<b>801,910</b>
<b>Net movement in funds</b>		<b>(21,712)</b>	<b>-</b>	<b>(21,712)</b>
<b>Funds brought forward at 1 April 2019</b>		<b>(72,679)</b>	<b>-</b>	<b>(72,679)</b>
<b>Total funds carried forward at 31 March 2020</b>		<b>(94,391)</b>	<b>-</b>	<b>(94,391)</b>

All of the charity's transactions are derived from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

**ATTEND**  
(A company Limited by Guarantee)

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

Company number: 05713403

	Note	£	2021 £	£	2020 £
<b>Fixed Assets</b>	<b>9</b>		32,912		22,600
<b>Current Assets</b>					
Debtors	<b>10</b>	29,912		111,781	
Cash at bank and in hand		167,169		179,892	
		<u>197,081</u>		<u>291,673</u>	
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	(203,842)		(408,664)	
<b>Net Current Liabilities</b>			(6,761)		(116,991)
<b>Net Assets / (Liabilities)</b>			<u>26,151</u>		<u>(94,391)</u>
<b>Represented by:</b>					
Restricted funds	<b>12</b>		-		-
Unrestricted funds:					
Designated funds	<b>13</b>		27,739		31,935
Revaluation reserve	<b>14</b>		17,708		-
General fund			(19,296)		(126,326)
	<b>15</b>		<u>26,151</u>		<u>(94,391)</u>

Approved by the Board of Trustees on 22 September 2021. and signed on their behalf by:

**Bridget Foley**  
Chair

**Matthew Swan**  
Treasurer

**ATTEND**  
**(A company Limited by Guarantee)**

**STATEMENT OF CASH FLOWS**  
**AS AT 31 MARCH 2021**

	<b>Notes</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Cash flow from operating activities</b>	<b>17</b>	<b>(12,225)</b>	<b>61,949</b>
<b>Net cash flow from operating activities</b>		<b>(12,225)</b>	<b>61,949</b>
<b>Cash flow from investing activities</b>			
Purchase of fixed assets		(498)	(12,591)
<b>Net cash flow from investing activities</b>		<b>(498)</b>	<b>(12,591)</b>
<b>Net (decrease) / Increase in cash and cash equivalents</b>		<b>(12,723)</b>	<b>49,358</b>
<b>Cash and cash equivalents at 01 April 2020</b>		<b>179,892</b>	<b>130,534</b>
<b>Cash and cash equivalents at 31 March 2021</b>		<b>167,169</b>	<b>179,892</b>
<b>Cash and cash equivalents consists of:</b>			
Cash at bank and in hand		167,169	179,892
<b>Cash and cash equivalents at 31 March 2021</b>		<b>167,169</b>	<b>179,892</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. ACCOUNTING POLICIES**

**a. Basis of preparation**

Attend is governed under its Memorandum and Articles of Association. The address of the principal office is given in the information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. 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 & Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b. Income**

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Grants and service delivery contracts are recognised once receivable.

Investment income is included when receivable.

**c. Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds are those costs incurred in attracting voluntary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

**d. Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 4.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**e. Funds accounting**

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

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

Designated funds represent funds invested in fixed assets. The designated fund balance has been represented to ensure that fund balance stated accurately reflects the designation policy adopted by the Trustees.

**f. Tangible fixed assets**

All assets costing more than £1,000 have been capitalised and are depreciated on a straight line basis from the financial year after acquisition.

Equipment	33% p.a.
Furniture	25% p.a.

The Chain of Office was included at valuation when received as a donation, the Trustees will review this valuation, with assistance from external valuers, on an annual basis and impair or revalue if required.

**g. Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**h. Leasing commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter. The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability

**i. Taxation**

The company is a registered charity and is therefore entitled to the exemptions from corporation tax afforded by section 505 of the Income and Corporation Taxes Act 1988. Accordingly, there is no corporation tax charge in these financial statements.

**j. 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 charitable 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 authorisation for issue of the financial statements.

The Statement of Financial Activities indicates that the company incurred a net surplus of £120,542 during the year ended March 2021 and, as of that date, the charitable company's assets exceeded its total liabilities by £28,151. These events or conditions, along with other matters indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern.

The organisation regularly monitors all of its incoming streams, and its project costs. It is also reviewing its overhead costs.

It has already made significant reduction in its staffing through the furlough scheme provided by the government. The small core staff team is supported by a team of capable and enthusiastic volunteers. Alongside this we have a small team of consultants with specific skills and expertise needed to deliver services to the high level required.

On the basis of this assessment the Trustees consider it is appropriate to prepare the accounts on a going concern basis.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**k. Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

*Useful economic lives of tangible assets*

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the property plant and equipment, and note 1.h for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

*Bad debts*

Debtors are regularly reviewed for recoverability, any debts which in the opinion of management are not recoverable are provided for as a specific bad debt.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2. GRANTS AND SERVICE DELIVERY CONTRACTS**

	Unrestricted Funds £	Restricted funds £	Total 2021 £	Total 2020 £
Big Lottery Fund – ABI Navigation	-	60,768	60,768	73,522
City Bridge Trust	-	40,625	40,625	29,850
Enfield NHS – iCan Project	36,500	-	36,500	55,050
Enfield NHS- Stroke Project	48,149	-	48,149	45,898
Headley Trust	10,000	20,000	30,000	-
Henry Smith	-	20,000	20,000	19,700
National Lottery Heritage Fund	-	-	-	26,650
Royal Bank of Scotland	-	-	-	22,856
Statutory funding	-	14,000	14,000	14,000
Trust for London	-	28,000	28,000	39,000
Voluntary Service Managers (ILM)	10,460	-	10,460	13,260
Work Choice ABI	-	-	-	6,000
Trusts Under £5,000	15,000	6,450	21,450	38,823
	<u>120,109</u>	<u>189,843</u>	<u>309,952</u>	<u>384,609</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**3. ANALYSIS OF EXPENDITURE**

	Staff costs £	Direct costs £	Other costs £	Total 2021 £	Total 2020 £
Raising funds	22,868	10,261	9,467	42,596	84,410
Charitable activities:					
Projects	126,146	119,317	52,219	297,682	396,409
Membership	57,022	108,353	23,605	188,980	154,109
ABI	41,960	1,767	17,370	61,097	127,036
Academy	15,650	17,045	6,477	39,172	39,946
	<u>263,646</u>	<u>256,743</u>	<u>109,138</u>	<u>629,527</u>	<u>801,910</u>

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, for example, time spent, per capita or floor area.

**4. OTHER COSTS**

	2021 £	2020 £
Consultancy	1,148	1,325
Travel and subsistence	2,905	61,805
Office rent, facilities and insurance	40,795	93,248
Equipment maintenance and support	23,133	28,358
Printing and stationery	3,584	6,140
Accreditation fees	5,500	1,850
Depreciation	5,374	4,387
Other	8,514	8,424
Governance costs (note 5)	18,185	22,579
	<u>109,138</u>	<u>228,116</u>

**5. GOVERNANCE COSTS**

	2021 £	2020 £
Auditors' remuneration		
- current year	12,300	12,000
- Under-provision prior year	2,057	442
- Non -audit services	2,442	-
Professional Fees	145	7,599
Travel and accommodation	1,241	2,538
	<u>18,185</u>	<u>22,579</u>

**6. TRUSTEE REMUNERATION AND REIMBURSED COSTS**

Trustee Indemnification Insurance has been taken out in the year, the cost of which is included within Attend's core insurance premium. No remuneration is paid to any trustee, reimbursed expenses for travel and subsistence totalling £nil was paid (2020: £357).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>7. STAFF COSTS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	222,098	291,492
Employers' National Insurance	24,202	27,879
Pension costs	17,346	17,261
	<u>263,646</u>	<u>336,632</u>

The average monthly number of employees, calculated on a headcount basis, during the year was

6	12
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The number of employees whose emoluments as defined for taxation purposes, amounted to over £60,000 in the year was as follows:-

	<b>No</b>	<b>No</b>
£80,001 - £90,000	<u>1</u>	<u>1</u>

During the year the pension contributions for the employee above were £12,432 (2020: £12,702).

The total amount of employee benefits received by key management personnel is £160,052 (2020 - £169,380).

<b>8. MOVEMENT IN FUNDS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	5,374	4,387
Auditors remuneration - audit	12,300	12,442
Auditors remuneration – non audit fees	<u>2,442</u>	<u>-</u>

<b>9. FIXED ASSETS</b>	<b>Chain of office</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost / Valuation</b>			
At 1 March 2020	6,892	80,988	87,880
Additions	-	498	498
Revaluations	17,708	-	17,708
Disposals	-	(2,520)	(2,520)
	<u>24,600</u>	<u>78,966</u>	<u>103,566</u>
At 31 March 2021			
<b>Depreciation</b>			
At 1 April 2020	-	65,280	65,280
Charge in year	-	5,374	5,374
	<u>-</u>	<u>70,654</u>	<u>70,654</u>
At 31 March 2021			
<b>Net Book Value</b>			
At 31 March 2021	<u>24,600</u>	<u>8,312</u>	<u>32,912</u>
At 31 March 2020	<u>6,892</u>	<u>13,189</u>	<u>22,600</u>

The 2021 valuations were made by Jon Winter, a professional valuer, on an open market value for existing use basis.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

10.	DEBTORS	2021	2020	
		£	£	
	Trade debtors	6,174	29,379	
	Prepayments and accrued income	23,738	82,402	
		<u>29,912</u>	<u>111,781</u>	
11.	CREDITORS	2021	2020	
		£	£	
	Trade Creditors	4,023	97,930	
	Other tax and social security	35,686	39,178	
	Accrual and deferred income	156,837	270,898	
	Other creditors	7,296	658	
		<u>203,842</u>	<u>408,664</u>	
12.	RESTRICTED FUNDS			
2021	Balance at 31.03.20	Income	Expenditure	Balance at 31.03.21
	£	£	£	£
	BLF - ABI Navigation	60,768	(60,768)	-
	City Bridge	40,625	(40,625)	-
	Henry Smith	20,000	(20,000)	-
	Headley Trust	20,000	(20,000)	-
	Statutory funding	14,000	(14,000)	-
	Trust for London	28,000	(28,000)	-
	Trusts Under £5,000	6,450	(6,450)	-
	<u>-</u>	<u>189,843</u>	<u>189,843</u>	<u>-</u>

**BIG LOTTERY FUND/ ENFIELD ICAN /ENFIELD NHS / TRUST FOR LONDON/ ROYAL BANK OF SCOTLAND/ STATUTORY FUNDING**

All grants support different projects including stroke within our Attend ABI programme.

**HENRY SMITH / CITY BRIDGE**

All grants support different projects within our Care Homes Programme.

**NATIONAL LOTTERY HERITAGE FUND**

To support the Voices of the First Volunteers of the NHS project.

**HEADLEY TRUST**

To support our Mental Health befriending project in North London

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. RESTRICTED FUNDS**

<b>2020</b>	<b>Balance at 31.03.19 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31.03.20 £</b>
BLF - ABI Navigation	-	73,522	(73,522)	-
City Bridge	-	29,850	(29,850)	-
Henry Smith	-	19,700	(19,700)	-
National Lottery Heritage Fund	-	26,650	(26,650)	-
Royal Bank of Scotland	-	22,856	(22,856)	-
Statutory funding	-	14,000	(14,000)	-
Trust for London	-	39,000	(39,000)	-
Trusts Under £5,000	-	7,796	(7,796)	-
	<u>-</u>	<u>233,374</u>	<u>(233,374)</u>	<u>-</u>

**13. DESIGNATED FUNDS**

<b>2021</b>	<b>Balance at 31.03.20 £</b>	<b>New Designations £</b>	<b>Designations Released £</b>	<b>Balance at 31.03.21 £</b>
Regional branches:				
UK	31,236	-	(4,196)	27,040
Scotland	699	-	-	699
	<u>31,935</u>	<u>-</u>	<u>(4,196)</u>	<u>27,739</u>

Regional branches

Each region has a facility to raise funds in respect of Attend's activities. These funds are held in a separate account by the regions and can be expended in the furtherance of the charity's activities. The Trustees have designated the funds for expenditure in those regions where the funds are raised.

<b>2020</b>	<b>Balance at 31.03.19 £</b>	<b>Designations released £</b>	<b>Balance at 31.03.20 £</b>
Regional branches:			
UK	63,119	(31,883)	31,236
Scotland	862	(163)	699
	<u>63,981</u>	<u>-</u>	<u>31,935</u>

**14. REVALUATION RESERVE**

	<b>Balance at 31.03.20 £</b>	<b>Revaluation £</b>	<b>Balance at 31.03.21 £</b>
Revaluation Reserve	<u>-</u>	<u>17,708</u>	<u>17,708</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

<b>2021</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	32,912	32,912
Current assets	-	197,081	197,081
Current liabilities	-	(203,842)	(203,842)
	<u>-</u>	<u>26,151</u>	<u>26,151</u>
 <b>2020</b>	 <b>Restricted</b>	 <b>Unrestricted</b>	 <b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	22,600	22,600
Current assets	-	291,673	291,673
Current liabilities	-	(408,664)	(408,664)
	<u>-</u>	<u>(94,391)</u>	<u>(94,391)</u>

**16. COMPANY LIMITED BY GUARANTEE**

The Charity is limited by guarantee and accordingly has no share capital.

The liability guaranteed by each member is £1. The authorised membership of the company is unlimited. At 31 March 2021 the membership was 9 (2020: 9 ).

**17. OPERATING LEASE COMMITMENTS**

The following lease payments are committed to be paid within one year.

**Land and Buildings**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Within one year	-	81,735
	<u>-</u>	<u>81,735</u>

**18. RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net income / (expenditure) for 31 March 2021	102,834	(21,712)
Depreciation	5,374	4,387
Disposal of fixed assets	2,520	-
Decrease / (Increase) in debtors	81,869	(73,006)
(Decrease) / increase in creditors	(204,822)	152,280
Net cash flow from operating activities	<u>(12,225)</u>	<u>61,949</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**19. RELATED PARTY TRANSACTIONS**

Payments totaling £34,180 (2020: £12,650) were made to Catherine Wood in respect of consultancy services for project delivery. These payments are totally funded from grant payments specifically for the work she delivers. Catherine Wood is the spouse of David Wood the CEO of Attend. At 31 March 2021 there was £nil outstanding between Catherine Wood and the charity (2020: £2,600)

Payments totaling £18,375 (2020: £8,195) were made to Christopher Wood in respect of consultancy services as an iCan Project Navigator. These payments are totally funded by a contract with Age UK Enfield. Christopher Wood is the son of David Wood the CEO of Attend. At 31 March 2021 there was £nil outstanding between Christopher Wood and the charity (2020: £1,133)