



(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Charity Registration Number 1113067

Registered Company Number 05713403

AZETS AUDIT SERVICES

**First Floor
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CONTENTS

	Page
Reference and Administrative Details	1
Chair's Foreword	2
Report of the Trustees	3
Independent Auditors' Report	14
Statement of Financial Activities	17
Balance Sheet	19
Statement of Cashflows	20
Notes to the Financial Statements	21

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(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

President	Baroness Finlay of Llandaff
Vice Presidents	Miss Christina Cameron Mrs Ann Davies MBE Baroness Emerton of Tunbridge Wells & Clerkenwell DBE DL Dame Elisabeth Hoodless DBE Rt Hon Baroness Jay of Paddington PC Rt Hon Lord Barry Jones KBE of Wales Pamela Morton OBE (deceased 28 th July 2025) Rt Revd & Rt Hon Rev Dame Sarah Mullally DBE Lord Patel KT of Dunkeld Mrs Margaret Walker Sir William Wells KBE (deceased 3 rd October 2024)
Chair	Mrs Bridget Foley
Deputy Chair	Ms Lilian Owens
Treasurer	Mr Matthew Swan BEM
Trustees	Mr Neil Cawthorn (resigned 6 th January 2025) Mrs Bridget Foley Miss Louise Grimett Mr Simon Needham Miss Lilian Owens Mr Stephen Redman Mr Kenneth Rees Miss Nikki Squelch Mr Matthew Swan BEM Mrs Ann Wickham
Senior Leadership Team	Mr David Wood OBE - Chief Executive Ms Janet Simpson - Deputy Chief Executive
Principal Address	11 – 13 Cavendish Square London W1G 0AN
Independent Auditor	Azets Audit Services River House 1 Maidstone Road Sidcup Kent DA14 5RH
Banker	Barclays Bank plc PO Box 216 Brightwell Court Marlesham Heath Ipswich Suffolk IP5 3PW
Solicitor	Anthony Collins LLP 134 Edmund Street Birmingham B3 2ES

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(A Company Limited by Guarantee)

CHAIR'S FOREWORD

"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."

I have been involved in Attend in different capacities since 2009, and been Chair since 2018. Each year as Chair, I have begun my foreword with a quote. This one is from Captain Price. He stood up in 1949, and suggested that this should be our main objects. The leadership at the time thought we should go with something more traditional. I for one think this captures something special about the personality of our organisation, in a way that more accepted phrases do not.

What I see year after year are groups and individuals who love their local communities. They, and their families make sacrifices for other people, with no expectation of recognition or expectation of reward. There are swathes of our community who don't understand that, and may sometimes make such commitment, the root of the odd jibe. I am grateful to have been involved with such people, and will continue to be so.

That love forms the basis of the decision-making from the Board, through the Chief Executive to the office-based interns. I regularly see that no task is too overwhelming to consider, and everyone prioritised. While people are always more important than £s there is careful stewardship, and an equilibrium is maintained. I am grateful for the love and wisdom shown by successive Board members over the decades.

This year I do need to mention the significant outreach programme to member groups, including the Friends Voices project. We have met more groups in their home location than previous years. Part of the reason is that some groups are taking the often painful decision to close. We have to honour that by spending time with them and listening to their stories.

We have also met with and supported an unprecedented number of survivors of an Acquired Brain Injury, including stroke. Their stories can be complex and difficult to unpick and that takes a patient love too.

To have the energy to do all this takes some very special people. I would like to pay tribute to everyone from Ilora as President, down to our student placements. Everyone's contribution matters and everyone makes a difference. I would also like to pay tribute to former leaders and staff. Particularly this year we said goodbye to Pamela Morton OBE, a former Chair and Vice President who at ninety-four contributed to love and support those in her community.

So in my last few words as Chair, I would like to echo those of Captain Price "To mobilise, encourage, foster and maintain, the human love of the people of this Country." That has been our shared purpose over the generations, and we continue to give of our best to make that a reality today.

Bridget Foley

Chair

Date: 9 October 2025

ATTEND

(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also directors, present their Annual Report together with the Audited Financial Statements for the year ended 31 March 2025. 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 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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 our work 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 developing a healthy community. All our work has a gift relationship embedded in it, be it giving time, experience, or money. We believe that it 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 circumstances, education, and financial challenge.

The "golden thread" that runs through everything we do, is that value is added to beneficiaries' lives 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, insurance, or even book-keeping.

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 nearly 75 years plus our contribution has been distributed 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 and are determined to keep contributing wherever we can.

ATTEND
(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

What's important to us

Our values underpin everything we do. They are:

Dream Big
 Care Always
 Be Brave
 Deliver More

	Membership	Projects	Training & Development
<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 “volunteer 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 their contribution so disregarded by the statutory sector. We believe their approach 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 to them is to do as much as we can to make that a reality.

	Membership	Projects	Training & Development
<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 the pandemic, has made some 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.

ATTEND
(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

- 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 formal sessions to help further.

	Membership	Projects	Training & Development
<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.

	Membership	Projects	Training & Development
<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 help them 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 a 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 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 skeptical 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 continue to make the best impact they can.

ATTEND

(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

What we are doing to achieve that

We have tested our creativity to the limits as we have reviewed and redesigned services to ensure our beneficiaries' needs are best met, within the financial resources we now have. At no point do we want someone who might have a reasonable expectation of receiving our help to find that is either lacking or unavoidable.

Creating a Contemporary Membership Service

These twelve months have continued to challenge our member groups. We are always sad to hear of groups closing, 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 passionate 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. We expect to see the historical records of member groups grow and expand.

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. We have begun a formal archive through the Friends Voices (www.friendsvoices.co.uk) website, and want this to be the beginning of a major piece of heritage.

At the end of the period, we had to make significant changes in our membership package. Our membership largely comprises hospitals and care homes groups. In the next twelve months we will be working hard to reframe our membership and ensure its relevance to 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 and learn and share from our efforts.

'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 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 brain injury back in 2009. At the time, we did not know the beneficiaries, we knew little about the challenges they faced, 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 but 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.

ATTEND

(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

During the year our projects are as follows:

Acquired Brain Injury (ABI)

Attend ABI services are comprised of several tailored services designed to support individuals who have suffered from an acquired brain injury. We employ a hybrid delivery model, reaching individuals remotely and face-to-face. This has allowed us to continue to reach the already harder-to-reach groups, reducing isolation and supporting individuals' engagement with the community.

Positive Transitions

This service, formerly known as ABI Navigation, is designed to seamlessly support individuals after hospital discharge into accessing the right services at the right time. Research consistently highlights that support early on in recovery yields 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 can access this essential support on virtual platforms or face to face, depending on accessibility needs and preferences for vulnerable adults. Key elements of this service include learning more about ABI and managing the residual effects of one, such as changes in memory, communication, identity, and fatigue.

Employment Support

This service supports people who have both longer-term goals or short-term goals to return to employment. As a part of this service, brain injury survivors are supported with returning to work, accessing part-time roles, volunteering roles, and work experience are typically the primary goals of beneficiaries attending the service, as a steppingstone to longer term employment. This service involves 1:1 virtual vocational support where brain injury survivors can additionally practice improving their IT skills, mock interviews, disclosing their disability to a potential employer, along with building strong CVs and completing relevant job applications.

Access to Work

The government scheme, Access to Work, is aimed at supporting people with disabilities in their employment. By providing the tailored support of a Job Coach or Job Aide, individuals with an ABI are enabled to effectively return to their role and carry out their responsibilities. With practical support around implementing memory strategies, communication, and organisational techniques, and help with improving their decision-making skills, every ABI survivor and their employer can feel confident in returning to work. Disability Awareness training is also offered to the employers and teams of those with disabilities.

Step-Up

"Thanks to Attend, I will be starting university in September and feel confident to keep up in my classes using the strategies I learned".

This was said by a young person with an acquired brain injury who came to us for support several years ago and has returned to take the next step in their journey. Supporting young people with 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. Young people with an ABI at Step-Up can receive support working towards their longer-term goals such as returning to education or entering employment.

Carers Project

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. Carers who engage with the service have continued to expand their community with social media groups such as WhatsApp support groups.

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 and we currently deliver this service virtually, where brain injury survivors can access sessions at a convenient time and place. Topics include important financial skills from building a budget to managing savings.

Long Covid Project

"People still don't understand what Long Covid is. It's good to know Attend has not given up on us and is still there working to help survivors like me". — Long Covid survivor referred to the pilot project.

NHS guidelines indicated that people who have been diagnosed with Long Covid should be referred to stroke services, as the neurological impact of the condition looks very similar to that of a brain injury. After a successful pilot project, we now run a service dedicated to supporting survivors of Neurological Long Covid (NLC) which offers training, advice, signposting, and support with employment.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Social Activities (through fAABI)

"Coming to FAABI events are always the best part of my week, my entire month, really". Comments like these are commonly said by our beneficiaries with a brain injury, who come to our regular social events.

Why should support have a specifically defined outcome? We believe that some of the most important work that can be done in the community is flexible and 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, create arts & crafts, try Tai Chi, watch films, and many more — all for free.

Community Stroke Project

This project is delivered by the Stroke Navigator role. The service specifically supports people living in Enfield, and who have had a stroke, when they are discharged from hospital and checks in with them at set points 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 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. This runs on a Tuesday afternoon in a local church and on a Thursday morning on zoom. These include stroke survivors and their family members and carers. We have many regular attendees and people have formed lasting friendships, offered each other support and shared ideas on their recovery. Alongside this, we offer additional supportive sessions in the form of brain injury awareness, seated exercise, Theraputty hand exercise, wellbeing sessions, speakers and presentations from local organisations and services.

iCan

The iCan Service was run jointly between Attend, Age UK Enfield and two other providers until 31/03/2025. It aimed to provide a seamless service of support and signposting for vulnerable adults living with the effects of dementia, diabetes, falls, stroke and other long-term conditions. The service offered an individualised approach to increasing confidence, reducing isolation, and improving access to other services. The service continues to receive referrals and support clients by telephone and face-to-face contact. Social groups have increased across the service and attendance at these is popular as a way of improving socialisation.

The iCan Service also ran large events focussing on health and well-being. These were a huge success.

The weekly Stroke Café is a joint venture with the Community Stroke Service and operates both in-person and online. Popularity and attendance have increased.

We believe we made a commitment to these beneficiaries and are continuing to support them.

Care Homes Projects

The care homes projects have volunteers involved with all the homes we work in. We now run monthly coffee mornings in many homes that include volunteers from local businesses and churches.

We provide one-to-one befriending and help with outings and activities. We continue to recruit many new volunteers. This along with the involvement of local school, churches and businesses has brightened up the lives of residents.

We continue to fundraise for all the homes to support project that brighten up the home improves and the lives of residents. The residents and staff have been very grateful for the continued commitment, support and interest from the volunteers and local community.

The Friends Groups are all independent registered charities, and their aim is to increase community engagement to improve the lives of residents. They have retained many dedicated volunteers who really care about their residents and what is trying to be achieved. It is wonderful to see how volunteers spending quality time with residents can bring a smile to their faces and the residents look forward to volunteers visiting.

In the year this project ran with 2 Care Home providers - HC-One and Avery Health Care. We have also begun discussions with Agincare. 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.

We are delighted to have so many volunteers, both new and long standing, we look forward to growing and developing the contribution of the volunteers and the local community within care homes.

ATTEND

(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Expand Our Education and Research Function

This year has seen Attend developing its delivery of training to the sector, spreading the word and evidencing best practice

The training arm of Attend has continued to deliver programmes on-line and through distance learning. Individuals have attended open courses, and 1-1 support has been available to ensure that they complete their qualifications.

In addition to this, Attend has reignited its partnership with BPP Education Group to tailor leadership and management apprenticeships for people who manage volunteers.

The principal accreditations have been:

- ILM Accredited Qualifications in Volunteer Management (On-line/distance learning)
- CMI Accredited Qualifications in Management and Leadership for those managing volunteers (On-line/distance learning)
- ICF Accredited Introduction to Coaching (On-line and face-to-face)
- Adult MHFA courses for those wishing to become Mental health First Aiders (face-to-face).

In addition, the new Attend Academy website has been promoted, which regroups all our training programmes supporting voluntary action and our research projects and papers.

All of the above has been supported by Attend's social media team, circulating and promoting a range of blogs and posts promoting these opportunities to the wider volunteering sector.

Assured and Consistent Delivery

The day to day running of the organisation remains focused on the quality of what we offer our clients and on how we receive feedback to develop our projects:

- Changes in society since the covid pandemic mean that people like to be offered a variety of ways in which to access services, we offer a consistent delivery to clients using a variety of different methods including, face to face, telephone and online assessment and support, face to face and online cafes for stroke and dementia clients and face to face and online therapies.
- Our robust and consistent programme of audit and review includes feedback from clients and audits which measure aspects of the organisation including planning, processes, operation, management, leadership and improvement.
- We have online staff meetings which promote quality, service development and staff support. These focus on review of the business plan, compliments and complaints, and service development.
- Our annual business plan focuses on all aspects of service delivery, development, and quality improvement and which also includes Governance, Fundraising and Information Technology and Training.
- Our robust and integrated Risk Register features every area of the organisation plus external influencing factors and is reviewed and updated on a monthly basis.

Quality Assurance

Quality assurance is central to the way Attend develops and delivers its service. In a climate of rapidly changing legislation, we need to ensure that we comply with the various regulations that allows us to achieve a quality service. To do this we have a comprehensive quality management system which ensures a continuous cycle of review and improvement.

Throughout 2024-2025 Attend has utilised Business Planning, Policy Development, review of Compliments, Complaints and Non-Conformance, Risk Assessment and Audit to help us provide services that meet client needs whilst complying with government regulations.

ISO 9001 has continued to provide an independent review of the services we offer, and Attend was re-accredited by ISO in January 2024.

The Attend Business Plan, Organisation Risk Register and the Quality Management System combine directly together and inform 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.

ATTEND

(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Income Generation

All members of our team 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 be more focused and hopefully be rewarded 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:

- Edward Harvist Trust
- Fowler Smith & Jones Charitable Trust
- Garfield Weston
- The Headley Trust
- Marsh Christian Trust
- Marsh Christian Trust
- PF Charitable Trust
- Rachel Charitable Trust
- Sir James Roll Charitable Trust
- Souter Charitable Trust
- William Allen Young
- Worshipful Company of Basketmakers 2011

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

- Bolt Burdon & Kemp
- Gallaghers
- Food Standards Agency
- Irwin Mitchell

FINANCIAL REVIEW

Total income for the year was £771,511 (2024: £646,414). Total expenditure for the year was £753,291 (2024: £612,010). The result for the year was a surplus of £18,220 (2024: £34,404 surplus).

The funds on 31 March 2025 were at a deficit of £38,335 (2024: £56,555 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.

ATTEND
(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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 forth-coming
- The ability to survive unexpected and uninsurable setbacks and catastrophes.

The Trustees aim to hold reserves equating to £40,000 (2024: £40,000) which equated to budgeted close down costs. The balance of general funds at year end was a deficit of £56,742 (2024: deficit of £74,962).

The balance of designated funds at the year-end was £699 (2024: £699) and of the revaluation reserve was £17,708 (2024: £17,708).

During the year 25/26, funds have continued to improve, and the Trustees are confident the deficit will be reduced.

GOING CONCERN

The organisation continues to monitor all 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 75 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 the organisations' unique vision and enthusiasm 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. During the year we agreed a new income stream of £156k over 3 years.

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

ATTEND

(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

PLANS FOR 2026 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, those who are restricted in care homes or who are isolated in their own homes.

Over the next year, the organisation has set itself several 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 listen to, and work with beneficiaries to ensure we are offering the best possible service
- To pilot new projects that will improve the lives of beneficiaries
- To deliver our expanded heritage project
- To launch new training products
- To build our reserves, and funder confidence
- To develop and launch a new membership programme

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 by member groups and elected at the Annual General Meeting;
- Four members recruited for their specific skills.
- 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 sought when needed based on the skillset required by the board, they are then 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. Pay for the key management personnel is approved by Trustees.

ATTEND

(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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 current most important ones:

- 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. We continue 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, 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 us 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. We have continued to broaden the base of our funding, and no project now relies on one funder.

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;
- 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 operation.

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.

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.

This report was approved by the Trustees on 9 October 2025 and signed on their behalf by:

Bridget Foley
Chair

ATTEND

(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT FOR THE TEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Attend (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activates, 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 2025 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 £56,043 (2024 : deficit £74,962). 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)

INDEPENDENT AUDITOR'S REPORT FOR THE TEAR ENDED 31 MARCH 2025

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. This description forms part of our auditor's report.

ATTEND

(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT FOR THE TEAR ENDED 31 MARCH 2025

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.

Siobhan Holmes (Senior Statutory Auditor)
for and on behalf of Azets Audit Services
Statutory Auditor
First Floor, River House, 1 Maidstone Road
Sidcup, Kent, DA14 5RH

Date: 17 December 2025

ATTEND

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Donations		5,338	-	5,338	1,180
Generating funds					
Consultancy fees		181,835	-	181,835	146,816
Rechargeable income and packs		36,201	-	36,201	46,358
Charitable activities:					
Subscriptions		169,649	-	169,649	193,831
Grants and service delivery contracts	2	29,536	227,917	257,453	154,881
Insurance premiums		121,035	-	121,035	103,348
Total		543,594	227,917	771,511	646,414
Expenditure on:					
Raising funds		53,570	-	53,570	40,892
Charitable activities		471,804	227,917	699,721	571,118
Total	3	525,374	227,917	753,291	612,010
Net movement in funds		18,220	-	18,220	34,404
Reconciliation of funds					
Total funds brought forward		(56,555)	-	(56,555)	(90,959)
Total funds carried forward		(38,335)	-	(38,335)	(56,555)

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)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Comparative year information				
Year ended 31 March 2024				
Income from:				
Donations		1,180	-	1,180
Generating funds				
Consultancy fees		146,816	-	146,816
Rechargeable income and packs		46,358	-	46,358
Charitable activities:				
Subscriptions		193,831	-	193,831
Grants and service delivery contracts	2	26,958	127,923	154,881
Insurance premiums		103,348	-	103,348
Total		518,491	127,923	646,414
Expenditure on:				
Raising funds		40,892	-	40,892
Charitable activities		443,195	127,923	571,118
Total	3	484,087	127,923	612,010
Net movement in funds		34,404	-	34,404
Reconciliation of funds				
Total funds brought forward		(90,959)	-	(90,959)
Total funds carried forward		(56,555)	-	(56,555)

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 2025

Company number: 05713403

	Note	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible fixed assets	9		24,600		27,114
Current Assets					
Debtors	10	39,405		33,791	
Cash at bank and in hand		5,845		70,698	
		<u>45,250</u>		<u>104,489</u>	
Creditors: amounts falling due within one year	11	<u>(108,185)</u>		<u>(188,158)</u>	
Net current liabilities			(62,935)		(83,669)
Total net liabilities			<u>(38,335)</u>		<u>(56,555)</u>
Funds					
Restricted funds	13		-		-
Unrestricted funds:					
Designated funds	14	-		699	
Revaluation reserve	15	17,708		17,708	
General fund		<u>(56,043)</u>		<u>(74,962)</u>	
			(38,335)		(56,555)
	16		<u>(38,335)</u>		<u>(56,555)</u>

The financial statements were approved by the Board of Trustees on 9 October 2025 and signed on their behalf by:

Bridget Foley
Chair

Matthew Swan
Treasurer

ATTEND

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities				
Reconciliation of net income to net cash inflow from operating activities				
Net income for the year	18,220		34,404	
Adjustments for:				
Depreciation charge	2,514		4,905	
Decrease in debtors	(5,614)		(15,988)	
Increase / (Decrease) in creditors	<u>(79,973)</u>		<u>15,269</u>	
Net cash flow from operating activities		(64,853)		38,590
Cash and cash equivalents at the beginning of the reporting period		70,698		32,108
Cash and cash equivalents at the end of the reporting period		<u>5,845</u>		<u>70,698</u>
Cash and cash equivalents consists of:				
Cash at bank and in hand		<u>5,845</u>		<u>70,698</u>

ATTEND

(A company limited by guarantee)

Notes to the Financial Statements For the year ended 31 March 2025

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 3.

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 and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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.

ATTEND

(A company limited by guarantee)

Notes to the Financial Statements For the year ended 31 March 2025

1. ACCOUNTING POLICIES

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.

The revaluation reserve represents the uplift in value of tangible fixed assets and do not form part of the charity's freely available reserves.

f. Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Expenditure on items below £1,000 is not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment	Over 3 years straight line
Furniture	Over 4 years straight line

The Chain of Office was initially 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.

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 charitable company returned a net surplus of £34k during the year ended March 2025, reducing the net current liabilities at the year end date to £84k. Whilst this is predominately due to our funding model with membership fees paid in advance for the year, and has historically been managed by the charity, we still consider this as an area of potential uncertainty given the nature of overdrawn funds at the year end. This could cast doubt on the charitable company's ability to continue as a going concern if membership income and other income streams do not materialise. Upon review of the above and future forecasts and cash flows we have reviewed in preparing these accounts, we are satisfied the charity is a going concern

ATTEND

(A company limited by guarantee)

Notes to the Financial Statements For the year ended 31 March 2025

1. ACCOUNTING POLICIES

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.

ATTEND

(A company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2025

2. GRANTS AND SERVICE DELIVERY CONTRACTS

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Current year - 2025				
City Bridge Trust – ABI Navigation	-	42,968	42,968	31,633
Enfield NHS – iCan Project	-	40,295	40,295	40,394
Enfield NHS- Stroke Project	-	45,896	45,896	45,896
February Foundation	-	-	-	5,000
Garfield Weston Foundation	-	10,000	10,000	-
Headley Trust	-	36,000	36,000	-
Heritage Grant	-	49,958	49,958	-
ILM Volunteer Management	17,136	-	17,136	3,880
Masonic Foundation	-	-	-	6,598
PF Charitable Trust	5,000	-	5,000	5,000
Trusts Under £5,000	7,400	2,800	10,200	16,480
	29,536	227,917	257,453	154,881

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Prior year - 2024			
City Bridge Trust – ABI Navigation	-	31,633	31,633
Enfield NHS – iCan Project	-	40,394	40,394
Enfield NHS- Stroke Project	-	45,896	45,896
February Foundation	-	5,000	5,000
ILM Volunteer Management	3,880	-	3,880
Masonic Foundation	6,598	-	6,598
PF Charitable Trust	5,000	-	5,000
Trusts Under £5,000	13,680	2,800	16,480
	29,158	125,723	154,881

3. ANALYSIS OF EXPENDITURE

	Staff costs	Direct costs	Support costs	Total 2025
	£	£	£	£
Current year - 2025				
Raising funds	31,193	8,130	14,247	53,570
Charitable activities:				
Projects	165,686	130,082	75,450	371,218
Membership	63,528	137,658	28,930	230,116
ABI	39,296	6,275	17,881	63,452
Academy	19,287	6,781	8,867	34,935
	318,990	288,926	145,375	753,291

ATTEND

(A company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2025

3. ANALYSIS OF EXPENDITURE	Staff costs	Direct costs	Support costs	Total 2025
Prior year - 2024	£	£	£	£
Raising funds	23,910	6,030	10,952	40,892
Charitable activities:				
Projects	150,206	79,823	68,841	298,870
Membership	48,685	137,954	22,265	208,904
ABI	23,594	3,738	10,832	38,164
Academy	16,341	1,377	7,462	25,180
	<hr/>	<hr/>	<hr/>	<hr/>
	262,736	228,922	120,352	612,010
	<hr/>	<hr/>	<hr/>	<hr/>

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	2025	2024
	£	£
Consultancy	1,544	1,391
Travel and subsistence	31,956	13,486
Office rent, facilities and insurance	34,911	36,474
Equipment maintenance and support	27,420	23,301
Printing and stationery	6,535	8,058
Accreditation fees	3,088	2,887
Depreciation	2,514	4,905
Telephones	6,216	6,328
Other	8,678	4,725
Governance costs (note 5)	22,513	18,797
	<hr/>	<hr/>
	145,375	120,352
	<hr/>	<hr/>

5. GOVERNANCE COSTS	2025	2024
	£	£
Auditors' remuneration		
- current year	16,944	16,400
- prior year – under / over provision	465	-
- Non -audit services	1,500	1,415
Travel and accommodation	3,604	982
	<hr/>	<hr/>
	22,513	18,797
	<hr/>	<hr/>

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. £741 of travel expenses were re-imbursed to 4 trustees (2024: £539 – 3 trustees).

ATTEND

(A company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2025

7. STAFF

Staff costs	2025	2024
Staff costs during the year were:	£	£
Wages and salaries	257,747	224,898
Employers' National Insurance	28,038	19,240
Pension costs	33,205	18,598
	<hr/>	<hr/>
	318,990	262,736
	<hr/>	<hr/>

Staff numbers

The average number of persons employed by the charity during the year was as follows:

	2025	2024
	no.	no.
Staff	<hr/> 6	<hr/> 6

Higher paid staff

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

	2025	2024
	no.	no.
£80,001 - £90,000	-	1
£90,001 - £100,000	<hr/> 1	<hr/> -

Key management personnel

The key management personnel of the charity comprise the Trustees and the senior leadership team. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £192,879 (2024 - £175,788).

8. MOVEMENT IN FUNDS

	2025	2024
This is stated after charging:	£	£
Depreciation	2,514	4,905
Auditors remuneration - audit	17,409	16,400
Auditors remuneration – non audit fees	<hr/> 1,500	<hr/> 1,415

ATTEND

(A company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2025

9. FIXED ASSETS

	Chain of office £	Equipment £	Total £
Cost / Valuation			
At 1 April 2024	24,600	40,326	64,926
At 31 March 2025	24,600	40,326	64,926
Depreciation			
At 1 April 2024	-	37,812	37,812
Charge in year	-	2,514	2,514
At 31 March 2025	-	40,326	40,326
Net book value			
At 31 March 2025	24,600	-	24,600
At 31 March 2024	24,600	2,514	27,114

The valuation of the Chain of Office was made by Jon Winter, a professional valuer, on an open market value for existing use basis on 31 March 2021.

10. DEBTORS

	2025 £	2024 £
Trade debtors	31,060	25,689
Prepayments and accrued income	8,345	8,102
	39,405	33,791

11. CREDITORS

	2025 £	2024 £
Trade creditors	38,997	68,395
Other tax and social security	33,471	27,040
Accrual and deferred income	29,709	89,571
Other creditors	6,008	3,152
	108,185	188,158

ATTEND

(A company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2025

12. DEFERRED INCOME

	2025 £	2024 £
Deferred income is included within:		
Creditors due within one year	11,265	72,171
Deferred income at 1 April	72,171	50,516
Released from previous years	(72,171)	(50,516)
Resources deferred in the year	11,265	72,171
	11,265	72,171

Deferred income relates to subscription income received in advance of the next financial year.

13. RESTRICTED FUNDS

	Balance at 1 Apr 24 £	Income £	Expenditure £	Balance at 31 Mar 25 £
Current year - 2025				
ABI Navigation	-	55,768	(55,768)	-
Enfield Stroke Project	-	86,191	(86,191)	-
Friends of Care Homes	-	36,000	(36,000)	-
Friends Voices	-	49,958	(49,958)	-
	-	227,917	(227,917)	-
	Balance at 1 Apr 23 £	Income £	Expenditure £	Balance at 31 Mar 24 £
Prior year - 2024				
ABI Navigation	-	36,633	(36,633)	-
Enfield Stroke Project	-	86,290	(86,290)	-
Long Covid Clinics	-	5,000	(5,000)	-
	-	127,923	(127,923)	-

ABI Navigation

Funds to support our ABI Navigation project that has been supporting ABI survivors since 2009

Enfield Stroke Project

Funds to support our projects supporting stroke survivors in the London Borough of Enfield

Friends of Care Homes

Funds to develop the capacity of local volunteering groups in care homes

Friends Voices

Funds to support our project capturing the oral histories of volunteers in local groups.

Long Covid Clinics

Funds to help support people living with Long Covid.

ATTEND

(A company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2025

14. DESIGNATED FUNDS	Balance at 1 Apr 24	New designations	Designations released	Balance at 31 Mar 25
	£	£	£	£
Current year - 2025				
Regional branches: Scotland	699	-	(699)	-
	Balance at 1 Apr 23	New designations	Designations released	Balance at 31 Mar 24
	£	£	£	£
Prior year - 2024				
Regional branches: Scotland	699	-	-	699

While each region has a facility to raise funds in respect of Attend's local activities. These funds are held in a separate account by the regions and can expended in the furtherance of the charity's activities. The pandemic has meant that local fundraising and activities have been curtailed, and any remaining funds now form part of the general reserve. The only exception is Scotland.

15. REVALUATION RESERVE	Balance at 1 Apr 24	Revaluation	Balance at 31 Mar 25
	£	£	£
Current year - 2025			
Revaluation reserve	17,708	-	17,708
	Balance at 1 Apr 23	Revaluation	Balance at 31 Mar 24
	£	£	£
Prior year - 2024			
Revaluation reserve	17,708	-	17,708

The revaluation reserve represents the uplift in value of tangible fixed assets and do not form part of the charity's freely available reserves.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted funds	Designated funds	Revaluation reserve	Total
	£	£	£	£
Current year - 2025				
Fixed assets	6,892	-	17,708	24,600
Current assets	44,551	699	-	45,250
Current liabilities	(108,185)	-	-	(108,185)
	(56,742)	699	17,708	(38,335)
	Unrestricted funds	Designated funds	Revaluation reserve	Total
	£	£	£	£
Prior year - 2024				
Fixed assets	9,406	-	17,708	27,114
Current assets	103,790	699	-	104,489
Current liabilities	(188,158)	-	-	(188,158)
	(74,962)	699	17,708	(56,555)

ATTEND

(A company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2025

17. 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 2025 the membership was 9 (2024: 9).

18. RELATED PARTY TRANSACTIONS

Payments totaling £21,709 (2024: £14,000) 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 2025 there was £nil outstanding between Catherine Wood and the charity (2024: £nil).

Payments totaling £17,158 (2024: £17,153) 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 2025 there was £nil outstanding between Christopher Wood and the charity (2024: £nil).

19. COMMITMENTS UNDER OPERATING LEASES

2025

2024

£

£

The charity had the following operating lease commitments:

Within one year

20,855

-