

# ASPECT LIVING FOUNDATION

England & Wales · Charity number 1177031

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-02-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Pembroke Close  
Ipswich  
Ipswich  
Suffolk  
IP2 8PE

**Phone** 07753174040

**Email** [enquiries@aspectliving.org.uk](mailto:enquiries@aspectliving.org.uk)

**Website** [www.aspectliving.org.uk](http://www.aspectliving.org.uk)

## Activities

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**Objects:** 1) THE RELIEF OF THOSE IN NEED BY REASON OF AGE IN SUFFOLK AND THE SURROUNDING AREA BY THE PROVISION OF A MEALS ON WHEELS SERVICE TO ASSIST ELDERLY PEOPLE WHO ARE UNABLE TO PREPARE HOT, NUTRITIOUS MEALS THEMSELVES THEREBY HELPING THEM TO LIVE INDEPENDENTLY IN THEIR OWN HOMES.2) THE PROMOTION AND PROTECTION OF GOOD HEALTH AMONG ELDERLY PEOPLE IN SUFFOLK AND THE SURROUNDING AREA BY THE PROVISION OF AT HOME ASSISTANCE TO ELDERLY PEOPLE ON DISCHARGE FROM HOSPITAL, WORKING IN COLLABORATION WITH PARTNERS TO HELP AVOID HOSPITAL READMISSIONS AND TO ENABLE A RETURN TO INDEPENDENT LIVING.

**Activities:** The relief of those in need by reason of age in Suffolk and the surrounding area by the provision of a meals on wheels service to assist elderly people who are unable to prepare hot, nutritious meals themselves, including a health and well-being check thereby helping them to live independently in their own homes.

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities

## Geography

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- **Area of benefit:** LOCAL
- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£1,395,306	£1,329,872	£567,042	46
2024-04-30	£1,274,516	£1,228,672	£501,608	45
2023-04-30	£1,158,832	£1,070,328	£455,764	44
2022-04-30	£1,071,719	£931,180	£367,260	43
2021-04-30	£1,036,153	£871,492	£226,721	65

## Trustees

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Name	Role	Appointed
LEE TAYLOR	Chair	2018-02-01
LYNN KEMP		2018-02-01
SARAH ANN SHARLOTT		2018-02-01
SUSAN RENAUT		2018-02-01
Tess Arisrtodemou		2018-05-01

**ASPECT LIVING FOUNDATION**

England & Wales - Charity number 1177031

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# Accounts

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Charity registration number 1177031

**ASPECT LIVING FOUNDATION  
(Charitable Incorporated Organisation)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENT**

**FOR THE YEAR ENDED 30 APRIL 2025**

SCB (Accountants) Limited  
31 Sackville Street,  
Manchester,  
M1 3LZ

**ASPECT LIVING FOUNDATION**

**LEGAL AND ADMINISTRATIVE INFORMATION**

***FOR THE YEAR ENDED 30 APRIL 2025***

<b>Charity number</b>	1177031
<b>Principal address</b>	31 Pembroke Close Ipswich Suffolk England IP2 8PE
<b>Website</b>	<a href="http://www.aspectliving.org.uk">www.aspectliving.org.uk</a>
<b>Auditor</b>	SCB (Accountants) Limited 31 Sackville Street, Manchester, M1 3LZ
<b>Trustees</b>	Miss TJ Arisrtodemou - (appointed on 01 May 2018) Miss S Charlott (appointed on 01 February 2018) Miss S Renaut (appointed on 01 February 2018) Miss L Kemp (appointed on 01 February 2018) Mr L Taylor – Chairman (appointed on 01 February 2018)
<b>Key management personnel</b>	Miss TJ Arisrtodemou - Chief Executive Officer

**ASPECT LIVING FOUNDATION**

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***FOR THE YEAR ENDED 30 APRIL 2025***

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**ASPECT LIVING FOUNDATION**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2025**

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Meals on Wheels - where it all started**

The description "Meals on Wheels" was first used in 1943. It was during the second World War. English towns and Cities were being bombed, and a group of women realised the service was needed to help those in need. Those Woman were the Woman's Voluntary Service, later to become the Royal Voluntary Service (RVS). Aspect Living Foundation was formed to take over this service in Suffolk when RVS stopped offering it in May 2018.

**What makes Aspect Living Foundation unique?**

- Our heritage can be traced back to the original Meals on Wheels, started in 1943.
- We Undertake a Health & Wellbeing check on every Customer.
- If required, we will plate up the meals, and ensure the recipient has a drink available.
- We are exempt from VAT, because of the Health & Wellbeing check.
- We are a vital part of Social Care in Suffolk, recognised by the NHS
- ALF delivers Meals 365 days-a-year
- All the ALF Team have Advanced DBS checks and are continually updating all required Safeguarding, Equality and Data Protection Training.

**Aspect Living Foundation**

In ALF's seventh year of trading we continued to build on our partnerships with D.I.S.T (Dementia Intense Support Team), The Red Cross, REACT (NHS Admission avoidance Team), INTs (Integrated Neighbourhood Team), SCC-ACC (Suffolk County Council Adult and Community workers), ESC (East Suffolk Council), Sue Ryder, Ipswich Hospital and West Suffolk Hospital, with whom we work together to support the health and well-being of all customers, with the aim of hospital admittance/readmittance avoidance and supported living independence in their own homes.

Once again in December the very generous Staff of the national BT Research Establishment at Martlesham on the outskirts of Ipswich Donated Gifts at their Giving Tree, these were delivered to all our customers who were alone and received Meals over the Christmas period.

**Value Added Taxes and Other Taxes**

ALF is exempt from VAT because we are not just a hot meal service, we also provide a Health and Well-being check on every visit, which is very beneficial for Customers who do not have this extra expense. Suffolk is a very rural county which means there can be long distances between Customers, but nevertheless all pay the same subsidised price for their Meal. When our Driver/Support Worker calls they will ensure nothing is amiss. They will plate up the meal if necessary and ensure the customer has a drink available, before moving on. If they are unable to speak to the Customer, the Office will contact the next-of-kin or emergency services as required, until a satisfactory explanation is received.

**ASPECT LIVING FOUNDATION**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**Objectives and activities**

The relief of those in need by reason of age in Suffolk and the surrounding area by the provision of a meals on wheels service to assist elderly people who are unable to prepare hot, nutritious meals themselves thereby helping them to live independently in their own homes.

The promotion and protection of good health among elderly people in Suffolk and the surrounding area by the provision of at home assistance to elderly people on discharge from hospital, working in collaboration with partners to help avoid hospital readmissions and to enable a return to independent living.

Aspect Living Foundation (ALF) carries out its charitable purposes principally via the provision of a Meals on Wheels service for the relief of those in need by reason of age. Access to the service will depend on the fulfilment of the criteria this covers the ability and need of the Service user i.e., Age, Dementia, cognitive function, mobility and if they are unable to prepare hot, nutritious meals themselves. This Service will also include a health and wellbeing check thereby helping them to live independently in their own homes.

We deliver hot meal service which operates 7 days per week, 365 days a year, and seeks to support elderly and vulnerable people to continue to live in their own homes and help keep them independent and reduce social isolation and malnutrition.

We have a wide and varied menu choice which can be completely personalised to suit most tastes, including vegetarian, gluten free, diabetic, or just favourites.

We can also provide a tea pack for the evening provision at the same time as delivering the hot meal, we can bring a sandwich, salad or wrap, along with a cake or cold dessert.

Our service is flexible and can be taken any number of days per week, as an on-going delivery option or just to help someone get over a recent hospital discharge or ill health, or even whilst regular carers are on holiday. There is no commitment and customers can stop/start at any time. Customers can normally start receiving our service within 24 hours of contacting us.

Each day starts at 7:30am for Office and Kitchen Staff. There are Meals to prepare, rounds to organise and New Customers to include. In a typical month we take on sixty new Customers, and this is very time-consuming as we need a great deal of information to ensure we can cater for every one of our 550 Customer's individual needs. In addition, Customers can update their requirements before 9.00am, to be effective that day, and as a result Rounds vary every day.

ALF now has a Fleet of twenty-one Vehicles for delivering Meals, and a pool of 65 Driver/Support Workers and Volunteers to call on. Meals are delivered to Customers between 11.30am and 2.15pm every day of the year. This is a complex logistical operation which usually runs very smoothly, unless, for example, the Orwell Bridge is closed because of high winds, when this impacts on every other road in the area.

At all ALF quarterly meetings, we keep in mind the Charity Commission's guidance on public benefit. The Trustees confirm they have referred to the Charity Commission guidance on public benefit when planning the charity's activities. Aspect Living Foundation's principal activity — the provision of a Meals on Wheels and Health & Wellbeing check service — directly relieves elderly persons in Suffolk who cannot prepare meals and reduces hospital admissions by providing post-discharge support. These activities provide public benefit by promoting health, reducing social isolation and supporting independent living.

We employ 47 staff and 24 volunteers each one of them are dedicated, caring people all with the same objective to support the elderly and vulnerable to live independent.

The Organisation would not be able to offer such a vital service without the valuable contribution of time, care, and dedication from the ALF team.

**ASPECT LIVING FOUNDATION**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

To establish the business ALF relied heavily on Personal Finance and Personal Guarantees, as well as very generous Grants from a number of organisations. A charity has no Directors, Shareholders or Owners; all earnings are reinvested in the business, and ALF is very grateful to the Private individuals who had faith in this undertaking and pledged their money to support us. In Year six ALF is sufficiently established and has no debts.

**Principal risks and uncertainties**

The trustees maintain a risk register and the principal risks are: (a) Service continuity (fleet and drivers) — mitigated by fleet maintenance programme and pooled driver bank; (b) Safeguarding — mitigated by DBS checks and mandatory training; (c) Funding volatility — mitigated by diversified income and reserves; (d) Food safety — mitigated by HACCP and staff training; (e) Regulatory/compliance — mitigated by professional advice and external audit. The register is reviewed quarterly.

**Significant activities**

There are several factors which prevent malnutrition, hospital admission/readmission and a nutritious meal every day can help particularly when delivered with a smile.

Social isolation is one of the major contributors to limiting life expectancy and our friendly and approachable drivers/ Support Workers get to know our customers and spend a bit of time chatting to them as part of our service.

We find this encourages our customers to eat and helps us to recognise when any small change suggests we should alert next of kin or relevant health or social care professionals where we have concerns or if our customers ask us to.

Statistics show that 43% have dementia or other cognitive disease and would be unable to stay in their own homes without such services as Meals on Wheels. All of ALF's Drivers/Support Workers are 'Dementia Friends'.

We have found that we are not only supporting the receiver of the meals but the families as they now know that their loved one is receiving a hot main meal and a visit from someone else to check that they are safe and well.

Working in partnership with the different support groups we have been able to not only ensure the safety and well-being of the customer but also 'signpost' the relatives or family carers to different organisations that can offer support.

Due to Suffolk being very rural many elderly people will not have any human contact at all during the day therefore social isolation being one of the major problems resulting in depression and malnutrition. Relatives have commented that their loved one is not only healthier from the meals but also happier as they are seeing someone that they can talk to on a daily basis.

We have on numerous occasions, been to deliver a meal and found customers unwell and in need of medical help or on the floor as a result of a fall, being able to assist in getting them the support and help needed is not only a great help to themselves it is a relief to the relative's/family that someone is going into them. We pride ourselves on not just bring a nutritious meal but being there for someone to talk to, an aide or any support we are able to provide.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**ASPECT LIVING FOUNDATION**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**Achievements and performance**

**Financial review**

Our 'Hospital to Home' project is funded by local funders, we liaised with Suffolk Community Foundation, an "umbrella" charity which invites Donations from local individuals and businesses, and then directs these funds to worthwhile causes.

The H2H project is a 7-day care package consisting of a hot main and dessert lunchtime meal and tea pack for the evening provision. The driver also completes a health and wellbeing check to ensure that the customer has the support needed. This is free of charge to the customer and enables them to get back into independent living and back into the community. Discharge Teams from all hospitals in Suffolk who have patients that are ready to be discharged but have no support network, can refer them for the 7-day H2H project knowing that the customer will be supported, this in turn helps the NHS free up much needed beds for further patients. We have been able to evident that this has prevented readmissions in some customers which proves the Project is successful, therefore we are hoping to continue the project into year seven.

**Reserve Policy**

Our operating reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one time unbudgeted expenses, unanticipated loss in funding, or uninsured losses.

The reserve may also be used for one-time, non recurring expenses that will build long-term capacity, as staff development, research and development, or investment in infrastructure.

Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of Aspect Living's reserves to be used and replenished within a reasonably short period of time.

The reserve policy will be implemented in concert with our other governance and financial policies and is intended to support the goals and strategies contained in these related policies and in our strategic and operational plans.

Even though there is a charge for the meals provided to the customer this does not cover all cost due to the rurality of the Suffolk area and therefore a small subsidy must be made by ALF. We have been lucky enough to have had the support of some local grants, The Lottery Community Fund which has enabled us to reach out and support more elderly and vulnerable in the rural areas of Suffolk.

We have used any funding to promote awareness of our service with the aim to expand into more rural areas therefore making these areas more financially viable.

The trustees have established a reserves policy to ensure the charity can meet its ongoing obligations. The target level of free reserves is £350,000 (equivalent to approximately 3 months of operational costs), which provides sufficient cover in the event of reduced income or unexpected expenditure. Free reserves at 30 April 2025 were £413,697. The trustees review the level of reserves at least annually.

**ASPECT LIVING FOUNDATION**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**Start-up Finance**

In early 2018, when ALF was being conceived, the charity of course had no published accounts or credit history. Nevertheless, two benefactors came forward and offered open-ended, unsecured Loans to the charity totalling £55,000 from their personal savings.

Without this finance ALF would not have been able to take over the vital Meals on Wheels service.

By November 2021 ALFs finances had improved so dramatically that the charity was able to repay the remainder of these funds and is now "debt-free". Aspect Living Foundation wishes to record its heartfelt thanks for the confidence shown in its ability to improve and diligently manage Meals on Wheels Suffolk successfully.

**Year Seven**

Our 'Hospital to Home' project is funded by local funders, we liaised with Suffolk Community Foundation, an "umbrella" charity which invites Donations from local individuals and businesses and then directs these funds to worthwhile causes.

The H2H project is a 7-day care package consisting of a hot main and dessert lunchtime meal and tea pack for the evening provision. The driver also completes a health and wellbeing check to ensure that the customer has the support needed. This is free of charge to the customer and enables them to get back into independent living and back into the community. Discharge teams from all hospitals in Suffolk who have patients that are ready to be discharged but have no support network, can refer them for the 7-day H2H project knowing that the customer will be supported, this in turn helps the NHS free up much needed beds for further patients. We have been able to evident that this has prevented readmissions in some customers which proves the project is successful, therefore we are hoping to continue the project into year seven.

We are a strong organisation, and, like a lot of organisations, have been through a lot if the first six years of our life as a charity but on the plus side, we have achieved so much: -

**From 22nd May 2018 – 9th April 2025**

**Meals Delivered 908332**

**People Supported 129762 (over 7 days meal delivery)**

**Vehicles Owned 22**

This has all been made possible due to the ALF Team on the ground who do an amazing job supporting the lovely people that have our Service, the Trustees that offer a massive amount of support to me and the charity and keep me grounded, all the Organisations that have believed in us from day one and the Benefactors that loaned the ALF the money to start this vital and rewarding service.

**ASPECT LIVING FOUNDATION**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**Plans for future periods**

**Facing the Future with Confidence**

ALF finished this Seventh Financial Year in a strong financial position, and able to look forward to the future with confidence. The H2H project is continuing into year 6 and we are hoping for it to be indefinite as not only does it alleviate pressure on the NHS but really supports the elderly get back into the community and independent living.

ALF - Meals on Wheels Suffolk is so much more than a meal delivery service, so many elderly and vulnerable people would not be able stay independently in their own homes without it. As we all move into later life and we can't do the things we used to be able to, or God forbid we get Alzheimer's or Dementia, and we can't cook, go to the supermarket, use a laptop to order online and have no family members to help us! The next move is a nursing home, care home or hospital. I don't know about you but moving house at a 'fit' age is stressful enough, imagine, being elderly and having to give up all that's near and dear to you; memories from way back when and even a loving pet which has been your only company for the past few years, to move into one room in a place full of strangers and have your privacy ripped from beneath you.

THAT'S how important Meals on Wheels is, keeping our elderly independent!

We are not JUST a meal service; we are a visit to someone during the day to check all is ok, a friendly face to chat to so they know they are not alone, a contact to the outside world however weird or wonderful it is, and in these times, the lucky ones who do have family, a reassurance for their loved ones and lastly a lovely hot meal and delicious dessert plated and placed in front of them with a drink to ensure they get the nutrition they need.

We are all looking forward to supporting many more elderly and vulnerable to stay happy, healthy, and independent in their own homes.

**Structure, governance and management**

**Governing document**

Aspect Living Foundation is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission (registration no. 1177031). The charity is controlled by its governing document and foundation model constitution.

There is a Data Protection and Safeguarding policies in place. DBS checks are carried out and reference checks prior to commencement of employment in line with the statutory requirements and all the Team are regularly reviewed and updated on all and any amendments.

Aspect Living Foundation (ALF) is partnered with D.I.S.T (Dementia Intense Support Team), The Red Cross, REACT (NHS Admission avoidance Team), INT's (Integrated Neighbourhood Team), SCCACC (Suffolk County Council Adult and Community workers), ESC (East Suffolk Council), Sue Ryder, Ipswich Hospital and West Suffolk Hospital whom we work together to support the health and wellbeing of all customers with the aim of hospital avoidance and supported living independent in their own homes.

The Trustees have a quarterly meeting in which all matters in consideration of the wellbeing of the charity, customers, staff, and volunteers are met.

**ASPECT LIVING FOUNDATION**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**Trustees**

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss TJ Arisrtodemou - Chief Executive Officer

Miss S Sharlott

Miss S Renaut

Miss L Kemp

Mr L Taylor - Chairman

Trustees are appointed or reappointed by the Board annually (depending on initial term). New trustees receive an induction pack and meet senior staff. The Board maintains a register of interests which is reviewed at each meeting; potential conflicts are recorded and managed in line with our Conflicts of Interest policy

**Statement of Trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 incoming resources and application of resources of the charity for that year.

In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and the financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**ASPECT LIVING FOUNDATION  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 APRIL 2025**

**Statement of Disclosure to Auditor**

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the Trustees have taken all the necessary steps that ought to have been taken as trustees in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

The trustees' report was approved by the Board of Trustees.

**Auditors**

A resolution will be proposed and agreed at the Annual General Meeting that SCB (Accountants) Ltd. be re-appointed as auditors of the Charity for the ensuing year.

**Approval**

This report was approved by the Trustees on 19<sup>th</sup> December 2025 and signed on their behalf.

A handwritten signature in black ink, appearing to be 'TJ Arisrtodemou', written over a light blue grid background.

**Miss TJ Arisrtodemou  
Trustee**

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ASPECT LIVING FOUNDATION**

### **Opinion**

We have audited the financial statements of Aspect Living Foundation (the 'charity') for the year ended 30 April 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

### **Other information**

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ASPECT LIVING FOUNDATION**

### **Opinions on other matters prescribed by the Charities Act 2011**

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

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

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and reports) Regulations 2008 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' and Trustees' Report.

### **Responsibilities of Trustees**

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

In preparing the financial statements, the trustees are responsible for assessing the charity'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 cease operation, or have no realistic alternative but to do so.

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

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

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

We gained an understanding of the legal and regulatory framework that are applicable to the charity and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We discussed with the trustees the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

During the audit we focused on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, Charity Act 2011 and SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ASPECT LIVING FOUNDATION**

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and appropriateness of other entries in the nominal ledger; reviewing transactions around the end of the reporting period; and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

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 is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditors' 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Jeffrey Bor FCA (Senior Statutory Auditor)  
For and on behalf of SCB (Accountants) Limited  
31 Sackville Street, Manchester  
M1 3LZ**

Date: 19 December 2025

**ASPECT LIVING FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b><u>Income:</u></b>							
Donations and legacies	3	4,624	13,000	17,624	6,175	39,364	45,539
Charitable activities	4	1,375,064	-	1,375,064	1,209,560	14,261	1,223,821
Other income	5	2,618	-	2,618	5,156	-	5,156
<b>Total income</b>		<b><u>1,382,306</u></b>	<b><u>13,000</u></b>	<b><u>1,395,306</u></b>	<b><u>1,220,891</u></b>	<b><u>53,625</u></b>	<b><u>1,274,516</u></b>
<b><u>Expenditure:</u></b>							
Charitable activities	6	<u>1,318,579</u>	<u>11,293</u>	<u>1,329,872</u>	<u>1,174,387</u>	<u>54,285</u>	<u>1,228,672</u>
<b>Net incoming/(expenditure) and net movement of funds during the year</b>		<b>63,727</b>	<b>1,707</b>	<b>65,434</b>	<b>46,504</b>	<b>(660)</b>	<b>45,844</b>
Reconciliation of funds							
Total funds brought forward		<u>498,744</u>	<u>2,864</u>	<u>501,608</u>	<u>452,240</u>	<u>3,524</u>	<u>455,764</u>
<b>Total funds carried forward</b>		<b><u>562,471</u></b>	<b><u>4,571</u></b>	<b><u>567,042</u></b>	<b><u>498,744</u></b>	<b><u>2,864</u></b>	<b><u>501,608</u></b>

**CONTINUING OPERATIONS**

None of the Charity's activities were acquired or discontinued during the above two financial periods.

**TOTAL RECOGNISED GAINS AND LOSSES**

The Charity has no recognised gains or losses other than the above movements in funds during the above two financial periods.

The notes on pages 15 to 26 form part of these financial statements.

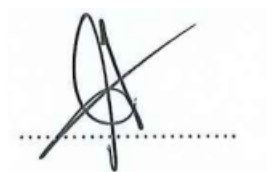
ASPECT LIVING FOUNDATION

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		152,356		192,619
<b>Current assets</b>					
Stocks	12	10,087		9,857	
Debtors	13	45,404		48,180	
Cash at bank and in hand		414,627		311,536	
Total Current Assets		470,118		369,573	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	14	(55,432)		(60,584)	
Net current assets			414,686		308,989
<b>Net assets</b>			<b>567,042</b>		<b>501,608</b>
<b>Funds of the Charity</b>					
Restricted funds	15		4,571		2,864
Unrestricted funds	15		562,471		498,744
<b>Total charity funds</b>			<b>567,042</b>		<b>501,608</b>

The financial statements were approved by the Trustees on 19 December 2025.



Miss TJ Arisrtodemou  
Trustee

The notes on pages 15 to 26 form part of these financial statements.

ASPECT LIVING FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2025

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	Notes	2025 £	£	2024 £	£
<b>Net cash generated from operating activities</b>	18		101,342		83,551
<b>Cash flows from investing activities</b>					
Purchase of tangible fixed assets		-		(91,645)	
Proceeds from disposal of tangible fixed assets		1,750		33,490	
<b>Net cash used in investing activities</b>			<u>1,750</u>		<u>(58,155)</u>
<b>Net increase in cash and cash equivalent</b>			<u>103,092</u>		<u>25,396</u>
Cash and cash equivalents at beginning of year			311,536		286,140
<b>Cash and cash equivalents at end of year</b>			<u><u>414,627</u></u>		<u><u>311,536</u></u>

The cash flow statement has been prepared in accordance with FRS 102 and the Charities SORP (FRS 102).

**1. Accounting policies**

**Charity information**

Aspect Living Foundation is a Charitable incorporated organisation.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**1.1 Basis of preparation of accounts**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities(Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trust constitutes a public benefit entity as defined by FRS 102.

**1.2 Preparation of accounts on a going concern basis**

The Charity's Financial Statements show net surplus for the year of £65,434 (2024 - £45,844) and free reserves of £413,697 (2024- £308,299).

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. Trustees will continue to monitor and ensure spending to be done in line with income in order to maintain target level of reserves. The review of cashflow for 12 months from the date of approval of the financial statements, the associated assumptions that underpin it, secured new income and the steps that could be taken to reduce expenditure should this be necessary. We reviewed the reserve policy and available free reserves as well as modelled scenarios for actual and budgeted results to understand the impact of various income and expenditure.

## ASPECT LIVING FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2025**

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Based on the information above, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future and will remain surplus in future periods. Therefore, the trustees have adopted the going concern basis in preparing these accounts.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income recognition**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### **1.5 Expenditure recognition and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## ASPECT LIVING FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

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#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

<b>Asset category</b>	<b>Annual Rate</b>
Plant and Machinery	20% Reducing Balance
Computer equipment	33% Straight Line
Motor vehicles	20% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks consist of food, packaging and consumable supplies used in the provision of the charity's meals-on-wheels service.

Stocks are stated at the lower of cost and net realisable value. Cost comprises purchase price and attributable delivery costs.

As stocks are not held for resale but for consumption in charitable activities, net realisable value represents the replacement cost..

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

**1.11 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.12 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.13 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.14 Pension Costs**

The charity operates a contributory defined contribution pension scheme, the assets of which are held separately from those of the charity. Pension costs are charged to the SOFA in the period to which they relate.

**1.15 Taxation**

ALF is a registered charity and is exempt within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**1.16 Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include audit and legal fees. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7.

**1.15 Taxation**

ALF is a registered charity and is exempt within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

## ASPECT LIVING FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

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#### 1.16 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include audit and legal fees. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7.

#### 1.17 Operating leases

The charity classifies the lease of property as an operating lease. The rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

## 2 Judgement and key source of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

#### (i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets are sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

## 3 Donations and Legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations	4,624	13,000	17,624	6,175	39,364	45,539

## 4 Charitable Activities

	Charitable Income 2025 £	Charitable Income 2024 £
Meals Delivered	1,283,020	1,110,089
Tea Packs	104,044	113,732
	<b>1,387,064</b>	<b>1,223,821</b>
<b>Analysis by fund</b>		
Unrestricted funds	1,375,064	1,209,560
Restricted funds	-	14,261
	<b>1,375,064</b>	<b>1,223,821</b>

## 5. Other Income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest earned	2,656	
Net (loss)/gain on disposal of tangible fixed assets	(38)	5,156
	<b>2,618</b>	<b>5,156</b>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

6 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Meals on wheels service	464,653	448,944
Staff costs	597,745	531,741
Depreciation and impairment	38,475	41,332
Office Expenses	6,314	9,296
Insurance	53,349	43,313
Light and Heat	29,152	30,326
Telephone	4,517	3,302
Postage and Stationery	2,790	3,340
Advertising	3,695	2,437
Motor expenses	28,345	33,259
Rates and Refuse Collection	4,850	4,342
Computer Costs	10,243	10,637
Repairs and Renewals	3,979	5,287
Premises Rent	50,805	43,336
Bank Charges	8,843	7,021
Bad debts	629	2,030
Travel expenses	223	409
	<b>1,308,604</b>	<b>1,220,352</b>
Share of governance costs (see note 7)	21,268	8,320
	<b>1,329,872</b>	<b>1,228,672</b>
<b>Analysis by fund</b>		
Unrestricted funds	1,318,579	1,174,387
Restricted funds	11,293	54,285
	<b>1,329,872</b>	<b>1,228,672</b>

7 Support Costs

	Support costs £	Governance costs £	2025 £	2024 £
Audit fees	-	8,520	8,520	8,160
Legal and professional	-	12,748	12,748	160
	-	<b>21,268</b>	<b>21,268</b>	<b>8,320</b>
Analysed between Charitable activities	-	<b>21,268</b>	<b>21,268</b>	<b>8,320</b>

## ASPECT LIVING FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

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#### 8 Net Income / (Expenditure) for the year

This is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	38,475	41,332
Operating leases - rent	50,805	43,336
Auditors' remuneration	8,520	8,160

#### 9 Employees

	2025	2024
	£	£
Salaries	571,806	512,625
National Insurance	22,118	15,890
Pension	3,821	3,226
	<b>597,745</b>	<b>531,741</b>

The average monthly head count was 46 (2024 - 45) for the charity and the average monthly number of full time staff based on full time equivalents employed by the charity including part time and temporary staff employed on holiday schemes during the period was as follows:

	2025	2024
Staff	46	45
Volunteers	16	16
<b>Total</b>	<b>62</b>	<b>61</b>

There were no employees whose annual remuneration was more than £60,000.

The key management personnel of the charity comprise of Chief Executive Officer.

No trustees received remuneration in the year except for the Chief Executive Officer, who is an employee of the charity and whose total employee benefits (including employer national insurance and employer pension) were £51,107 (2024: £59,110).

No trustee received reimbursed expenses during the year (2024: nil).

As mentioned in the Note 17, there were no other related party transactions.

#### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ASPECT LIVING FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

11 Tangible fixed assets

	Plant and Machinery £	Computer equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 May 2024	42,264	4,062	243,260	289,586
Additions	-	-	-	-
Disposals	-	-	(8,290)	(8,290)
<b>At 30 April 2025</b>	<b>42,264</b>	<b>4,062</b>	<b>234,970</b>	<b>281,296</b>
<b>Depreciation and impairment</b>				
At 1 May 2024	14,974	4,061	77,932	96,967
Depreciation charged in the year	5,458	-	33,017	38,475
Eliminated in respect of disposals	-	-	(6,502)	(6,502)
At 30 April 2025	<b>20,432</b>	<b>4,061</b>	<b>104,447</b>	<b>128,940</b>
<b>Carrying amount</b>				
At 30 April 2025	<b>21,832</b>	<b>-</b>	<b>130,523</b>	<b>152,356</b>
At 30 April 2024	<b>27,290</b>	<b>-</b>	<b>165,328</b>	<b>192,619</b>

12 Stock

	2025 £	2024 £
Stock	<b>10,087</b>	<b>9,857</b>

13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	33,303	38,799
Prepayments	12,101	9,381
	<b>45,404</b>	<b>48,180</b>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxation and social security	3,792	4,628
Trade creditors	36,702	45,803
Other creditors	6,418	(703)
Accruals and deferred income	8,520	10,855
	<b>55,432</b>	<b>60,584</b>

There are no creditors due after more than one year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

15 Movement in funds

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2025 £
<b>Restricted funds:</b>									
Motor Vehicles	2,717	-	(543)	-	2,174	-	(2,174)	-	-
National Lottery Community Fund	-	24,280	(24,280)	-	-	-	-	-	-
Hospital to Home	807	15,084	(15,201)	-	690	1,000	(702)	-	989
Winter Hardship Fund	-	14,261	(14,261)	-	-	12,000	(8,418)	-	3,582
	<u>3,524</u>	<u>53,625</u>	<u>(54,285)</u>	<u>-</u>	<u>2,864</u>	<u>13,000</u>	<u>(11,293)</u>	<u>-</u>	<u>4,571</u>
<b>Unrestricted Funds</b>	452,240	1,220,891	(1,174,387)	-	498,744	1,382,306	(1,318,579)	-	562,471
<b>Total Funds</b>	<u>455,764</u>	<u>1,274,516</u>	<u>(1,228,672)</u>	<u>-</u>	<u>501,608</u>	<u>1,395,306</u>	<u>(1,329,872)</u>	<u>-</u>	<u>567,042</u>

There were no transfers between funds during the year.

**Description, nature and purpose of restricted funds:**

**Motor Vehicle** is used for providing meals service

**National lottery community fund** is received for supporting rural customers with pre paid meals and running costs for those areas, petrol, staffing etc

**Hospital to Home** is received for pre paid meals expenditure

**Winter Hardship Fund** is received for pre paid meals expenditure

**Description, nature and purpose of unrestricted funds:**

General fund represents funds available to spend at the discretion of the Trustees.

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 30 April are represented by:						
Tangible assets	152,356	-	152,356	190,445	2,174	192,619
Current assets	413,697	989	414,686	308,299	690	308,989
	<u>566,053</u>	<u>989</u>	<u>567,042</u>	<u>498,744</u>	<u>2,864</u>	<u>501,608</u>

17 Related party transactions

Trustees' remuneration and expenses are stated in Note 9. No other related party transaction except stated in Note 9.

## ASPECT LIVING FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

#### 18 Reconciliation of net movement in funds to net cashflow from operating activities

	2025 £	2024 £
Surplus for the year	65,434	45,844
Gain on disposal of tangible fixed assets	38	(5,156)
Depreciation and impairment of tangible fixed assets	38,475	41,332
Movements in working capital:		
(Increase) in stocks	(230)	(2,141)
(Increase) in debtors	2,777	(9,552)
Increase in creditors	(5,152)	13,224
<b>Net cash used in operating activities</b>	<b>101,342</b>	<b>83,551</b>

#### 19 Operating Lease Commitments

	2025 £	2025 £	2024 £	2024 £
	Rent	Service charge	Rent	Service charge
Within 1 year	47,400	1,764	47,400	1,764
Within 2-5 years	63,200	2,352	110,600	4,116
	<b>110,600</b>	<b>4,116</b>	<b>158,000</b>	<b>5,880</b>

#### 20 Pension Costs

The pension cost charge represents contributions payable by the company to the fund and amounted to £3,821 (2024 - £3,226). Contributions totaling £Nil (2024 - £Nil) were payable to the fund at the year end and are included in creditors.

#### 21 Financial Instruments

Financial assets measured at amortised cost comprise cash of £414,627 (2024: £311,536) and debtors of £45,404 (2024: £48,180).

Financial liabilities measured at amortised cost comprise creditors of £55,432 (2024: £60,584)

**22 Commitments and Contingent Liabilities**

At the year end, the charity had no capital commitments contracted for but not provided in the financial statements.

At the year end, the trustees are not aware of any contingent liabilities requiring disclosure under FRS 102 (2024: £nil).

**23 Events After the Reporting Date**

The trustees confirm that there were no events occurring between the balance sheet date of 30 April 2025 and the date of approval of these financial statements that require adjustment to, or disclosure in, the financial statements.

**24 Ultimate Controlling Party**

For the whole of the year, the charity was under the control of the Trustees as shown on page 7.

**ASPECT LIVING FOUNDATION**

England & Wales - Charity number 1177031

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# Accounts

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Charity registration number 1177031

**ASPECT LIVING FOUNDATION**  
**(Charitable Incorporated Organisation)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENT**

**FOR THE YEAR ENDED 30 APRIL 2024**

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SCB (Accountants) Limited  
31 Sackville Street,  
Manchester,  
M1 3LZ

# ASPECT LIVING FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 APRIL 2024

<b>Charity number</b>	1177031
<b>Principal address</b>	31 Pembroke Close Ipswich Suffolk England IP2 8PE
<b>Website</b>	<a href="http://www.aspectliving.org.uk">www.aspectliving.org.uk</a>
<b>Auditor</b>	SCB (Accountants) Limited 31 Sackville Street, Manchester, M1 3LZ
<b>Trustees</b>	Miss TJ Arisrtodemou - Chief Executive Officer Miss S Charlott Miss S Renaut Miss L Kemp Mr L Taylor – Chairman
<b>Key management personnel</b>	Miss TJ Arisrtodemou - Chief Executive Officer

**ASPECT LIVING FOUNDATION**

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## **ASPECT LIVING FOUNDATION**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 30 APRIL 2024**

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Meals on Wheels - where it all started**

The description "Meals on Wheels" was first used in 1943. It was during the second World War. English towns and Cities were being bombed, and a group of women realised the service was needed to help those in need. Those Woman were the Woman's Voluntary Service, later to become the Royal Voluntary Service (RVS). Aspect Living Foundation was formed to take over this service in Suffolk when RVS stopped offering it in May 2018.

#### **What makes Aspect Living Foundation unique?**

- Our heritage can be traced back to the original Meals on Wheels, started in 1943.
- We Undertake a Health & Wellbeing check on every Customer.
- If required, we will plate up the meals, and ensure the recipient has a drink available.
- We are exempt from VAT, because of the Health & Wellbeing check.
- We are a vital part of Social Care in Suffolk, recognised by the NHS
- ALF delivers Meals 365 days-a-year
- All the ALF Team have Advanced DBS checks and are continually updating all required Safeguarding, Equality and Data Protection Training.

#### **Aspect Living Foundation**

In ALF's sixth year of trading we continued to build on our partnerships with D.I.S.T (Dementia Intense Support Team), The Red Cross, REACT (NHS Admission avoidance Team), INTs (Integrated Neighbourhood Team), SCC-ACC (Suffolk County Council Adult and Community workers), ESC (East Suffolk Council), Sue Ryder, Ipswich Hospital and West Suffolk Hospital, with whom we work together to support the health and well-being of all customers, with the aim of hospital admittance/readmittance avoidance and supported living independence in their own homes.

Once again in December the very generous Staff of the national BT Research Establishment at Martlesham on the outskirts of Ipswich Donated Gifts at their Giving Tree, these were delivered to all our customers who were alone and received Meals over the Christmas period.

#### **Value Added Taxes and Other Taxes**

ALF is exempt from VAT because we are not just a hot meal service, we also provide a Health and Well-being check on every visit, which is very beneficial for Customers who do not have this extra expense. Suffolk is a very rural county which means there can be long distances between Customers, but nevertheless all pay the same subsidised price for their Meal. When our Driver/Support Worker calls they will ensure nothing is amiss. They will plate up the meal if necessary and ensure the customer has a drink available, before moving on. If they are unable to speak to the Customer, the Office will contact the next-of-kin or emergency services as required, until a satisfactory explanation is received.

**ASPECT LIVING FOUNDATION**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**Objectives and activities**

The relief of those in need by reason of age in Suffolk and the surrounding area by the provision of a meals on wheels service to assist elderly people who are unable to prepare hot, nutritious meals themselves thereby helping them to live independently in their own homes.

The promotion and protection of good health among elderly people in Suffolk and the surrounding area by the provision of at home assistance to elderly people on discharge from hospital, working in collaboration with partners to help avoid hospital readmissions and to enable a return to independent living.

Aspect Living Foundation (ALF) carries out its charitable purposes principally via the provision of a Meals on Wheels service for the relief of those in need by reason of age. Access to the service will depend on the fulfilment of the criteria this covers the ability and need of the Service user i.e., Age, Dementia, cognitive function, mobility and if they are unable to prepare hot, nutritious meals themselves. This Service will also include a health and wellbeing check thereby helping them to live independently in their own homes.

We deliver hot meal service which operates 7 days per week, 365 days a year, and seeks to support elderly and vulnerable people to continue to live in their own homes and help keep them independent and reduce social isolation and malnutrition.

We have a wide and varied menu choice which can be completely personalised to suit most tastes, including vegetarian, gluten free, diabetic, or just favourites.

We can also provide a tea pack for the evening provision at the same time as delivering the hot meal, we can bring a sandwich, salad or wrap, along with a cake or cold dessert.

Our service is flexible and can be taken any number of days per week, as an on-going delivery option or just to help someone get over a recent hospital discharge or ill health, or even whilst regular carers are on holiday. There is no commitment and customers can stop/start at any time. Customers can normally start receiving our service within 24 hours of contacting us.

Each day starts at 7:30am for Office and Kitchen Staff. There are Meals to prepare, rounds to organise and New Customers to include. In a typical month we take on sixty new Customers, and this is very time-consuming as we need a great deal of information to ensure we can cater for every one of our 550 Customer's individual needs. In addition, Customers can update their requirements before 9.00am, to be effective that day, and as a result Rounds vary every day.

ALF now has a Fleet of twenty-one Vehicles for delivering Meals, and a pool of 65 Driver/Support Workers and Volunteers to call on. Meals are delivered to Customers between 11.30am and 2.15pm every day of the year. This is a complex logistical operation which usually runs very smoothly, unless, for example, the Orwell Bridge is closed because of high winds, when this impacts on every other road in the area.

At all ALF quarterly meetings, we keep in mind the Charity Commission's guidance on public benefit.

We employ 47 staff and 19 volunteers each one of them are dedicated, caring people all with the same objective to support the elderly and vulnerable to live independent.

The Organisation would not be able to offer such a vital service without the valuable contribution of time, care, and dedication from the ALF team.

To establish the business ALF relied heavily on Personal Finance and Personal Guarantees, as well as very generous Grants from a number of organisations. A charity has no Directors, Shareholders or Owners; all earnings are reinvested in the business, and ALF is very grateful to the Private individuals who had faith in this undertaking and pledged their money to support us. In Year six ALF is sufficiently established and has no debts.

**ASPECT LIVING FOUNDATION**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**Significant activities**

There are several factors which prevent malnutrition, hospital admission/readmission and a nutritious meal every day can help particularly when delivered with a smile.

Social isolation is one of the major contributors to limiting life expectancy and our friendly and approachable drivers/ Support Workers get to know our customers and spend a bit of time chatting to them as part of our service.

We find this encourages our customers to eat and helps us to recognise when any small change suggests we should alert next of kin or relevant health or social care professionals where we have concerns or if our customers ask us to.

Statistics show that 43% have dementia or other cognitive disease and would be unable to stay in their own homes without such services as Meals on Wheels. All of ALF's Drivers/Support Workers are 'Dementia Friends'.

We have found that we are not only supporting the receiver of the meals but the families as they now know that their loved one is receiving a hot main meal and a visit from someone else to check that they are safe and well.

Working in partnership with the different support groups we have been able to not only ensure the safety and well-being of the customer but also 'signpost' the relatives or family carers to different organisations that can offer support.

Due to Suffolk being very rural many elderly people will not have any human contact at all during the day therefore social isolation being one of the major problems resulting in depression and malnutrition. Relatives have commented that their loved one is not only healthier from the meals but also happier as they are seeing someone that they can talk to on a daily basis.

We have on numerous occasions, been to deliver a meal and found customers unwell and in need of medical help or on the floor as a result of a fall, being able to assist in getting them the support and help needed is not only a great help to themselves it is a relief to the relative's/family that someone is going into them. We pride ourselves on not just bring a nutritious meal but being there for someone to talk to, an aide or any support we are able to provide.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

**Financial review**

**YEAR SIX**

Since the influx of customers due to Covid, the Charity has continued to grow.

Our 'Hospital to Home' project is funded by local funders, we liaised with Suffolk Community Foundation, an "umbrella" charity which invites Donations from local individuals and businesses, and then directs these funds to worthwhile causes.

The H2H project is a 7-day care package consisting of a hot main and dessert lunchtime meal and tea pack for the evening provision. The driver also completes a health and wellbeing check to ensure that the customer has the support needed. This is free of charge to the customer and enables them to get back into independent living and back into the community. Discharge Teams from all hospitals in Suffolk who have patients that are ready to be discharged but have no support network, can refer them for the 7-day H2H project knowing that the customer will be supported, this in turn helps the NHS free up much needed beds for further patients. We have been able to evident that this has prevented readmissions in some customers which proves the Project is successful, therefore we are hoping to continue the project into year seven.

**ASPECT LIVING FOUNDATION**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

The start of year six was seeming like it was going to be a good year

We are a strong Organisation, and, like a lot of Organisations, have been through a lot in the first six years of our life as a Charity but on the plus side, we have achieved so much.

**From 22<sup>nd</sup> May 2018 – 9<sup>th</sup> April 2024**

<b>Meals Delivered</b>	<b>747958</b>
<b>People Supported</b>	<b>106851 (over 7 days meal delivery)</b>
<b>Vehicles Owned</b>	<b>22</b>

This has all been made possible due to the ALF Team on the ground who do an amazing job supporting the lovely people that have our Service, the Trustees that offer a massive amount of support to me and keep me grounded, all the Organisations that have believed in us from day one and the Benefactors that loaned the ALF the money to start this vital and rewarding service.

**Vehicle Fleet**

ALF started this Financial Year with twenty-two vehicles that are all owned outright.

Even though there is a charge for the meals provided to the customer this does not cover all costs due to the rurality of the Suffolk area and therefore, a small subsidy must be made by ALF.

We have been lucky enough to have the support of some Local grants, The Lottery Community Fund which has enabled us to reach out and support more elderly and vulnerable in the rural areas of Suffolk.

We have used any funding to promote awareness of our services with the aim to expand into more rural areas therefore making these areas more financially viable.

**Start-up Finance**

In early 2018, when ALF was being conceived, the charity of course had no Published Accounts or Credit History. Nevertheless, two Benefactors came forward and offered open-ended, unsecured Loans to the charity totalling £55,000 from their personal savings.

Without this finance ALF would not have been able to take over the vital Meals on Wheels service.

By November 2021 ALF's finances had improved so dramatically that the charity was able to repay the remainder of these funds and is now "debt-free". Aspect Living Foundation wishes to record its heartfelt thanks for the confidence shown in its ability to improve and diligently manage Meals on Wheels Suffolk successfully.

**Reserves Policy**

Our operating reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses.

The reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, as staff development, research and development, or investment in infrastructure.

Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of Aspect Living's reserves to be used and replenished within a reasonably short period of time.

The Reserve Policy will be implemented in concert with our other governance and financial policies and is intended to support the goals and strategies contained in these related policies and in our strategic and operational plans.

**Plans for future periods**

**Facing the Future with Confidence**

ALF finished this Sixth Financial Year in a strong financial position, and able to look forward to the future with confidence. The H2H project is continuing into year 6 and we are hoping for it to be indefinite as not only does it alleviate pressure on the NHS but really supports the elderly get back into the community and independent living.

ALF - Meals on Wheels Suffolk is so much more than a meal delivery service, so many elderly and vulnerable people would not be able to stay independently in their own homes without it. As we all move into later life and we can't do the things we used to be able to, or God forbid we get Alzheimer's or Dementia, and we can't cook, go to the supermarket, use a laptop to order online and have no family members to help us! The next move is a nursing home, care home or hospital. I don't know about you but moving house at a 'fit' age is stressful

**ASPECT LIVING FOUNDATION**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

enough, imagine, being elderly and having to give up all that's near and dear to you; memories from way back when and even a loving pet which has been your only company for the past few years, to move into one room in a place full of strangers and have your privacy ripped from beneath you.

THAT'S how important Meals on Wheels is, keeping our elderly independent!

We are not JUST a meal service; we are a visit to someone during the day to check all is ok, a friendly face to chat to so they know they are not alone, a contact to the outside world however weird or wonderful it is, and in these times, the lucky ones who do have family, a reassurance for their loved ones and lastly a lovely hot meal and delicious dessert plated and placed in front of them with a drink to ensure they get the nutrition they need.

We are all looking forward to supporting many more elderly and vulnerable to stay happy, healthy, and independent in their own homes.

**Structure, governance and management**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

There is a Data Protection and Safeguarding policies in place. DBS checks are carried out and reference checks prior to commencement of employment in line with the statutory requirements and all the Team are regularly reviewed and updated on all and any amendments.

Aspect Living Foundation (ALF) is partnered with D.I.S.T (Dementia Intense Support Team), The Red Cross, REACT (NHS Admission avoidance Team), INT's (Integrated Neighbourhood Team), SCCACC (Suffolk County Council Adult and Community workers), ESC (East Suffolk Council), Sue Ryder, Ipswich Hospital and West Suffolk Hospital whom we work together to support the health and wellbeing of all customers with the aim of hospital avoidance and supported living independent in their own homes.

The Trustees have a quarterly meeting in which all matters in consideration of the wellbeing of the charity, customers, staff, and volunteers are met.

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss TJ Arisrtodemou - Chief Executive Officer  
Miss S Sharlott  
Miss S Renaut  
Miss L Kemp  
Mr L Taylor - Chairman

Trustees are appointed or reappointed annually (depending on initial term)

**Statement of Disclosure To Auditor**

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the Trustees have taken all the necessary steps that ought to have been taken as trustees in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

The trustees' report was approved by the Board of Trustees.

**ASPECT LIVING FOUNDATION**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 30 APRIL 2024**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 incoming resources and application of resources of the charity for that year.

In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and the financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**Auditors**

A resolution will be proposed and agreed at the Annual General Meeting that SCB (Accountants) Ltd. be re-appointed as auditors of the Charity for the ensuing year.

**Approval**

This report was approved by the Trustees on 18 December 2024 and signed on their behalf.



**Miss TJ Arisrtodemou - Chief Executive Officer**  
**Trustee**

**Date: 18<sup>th</sup> December 2024**

# INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ASPECT LIVING FOUNDATION

## Opinion

We have audited the financial statements of Aspect Living Foundation (the 'charity') for the year ended 30 April 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in *the Auditors' responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

## Other information

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Charities Act 2011

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

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

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and reports) Regulations 2008 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ASPECT LIVING FOUNDATION

- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' and Trustees' Report.

### Responsibilities of Trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charity'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 cease operation, or have no realistic alternative but to do so.

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

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

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

We gained an understanding of the legal and regulatory framework that are applicable to the charity and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We discussed with the trustees the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

During the audit we focused on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, UK tax legislation, Charity Act 2011, SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and appropriateness of other entries in the nominal ledger; reviewing transactions around the end of the reporting period; and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

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 is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Report of the Independent Auditors.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
ASPECT LIVING FOUNDATION**

**Use of our report**

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditors' 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Jeffrey Bor FCA (Senior Statutory Auditor)**  
For and on behalf of SCB (Accountants) Limited.  
31 Sackville Street, Manchester  
M1 3LZ

Date: 18<sup>th</sup> December 2024

**ASPECT LIVING FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2024**

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£	£	£
<b>Income and endowments:</b>							
Donations and legacies	3	6,175	39,364	45,539	154	59,284	59,438
Charitable activities	4	1,209,560	14,261	1,223,821	1,088,292	6,622	1,094,914
Other income	5	5,156	-	5,156	4,480	-	4,480
<b>Total income</b>		<b>1,220,891</b>	<b>53,625</b>	<b>1,274,516</b>	<b>1,092,926</b>	<b>65,906</b>	<b>1,158,832</b>
<b>Expenditure:</b>							
Charitable activities	6	1,174,387	54,285	1,228,672	993,216	77,112	1,070,328
<b>Net incoming/(outgoing) resources before transfers</b>							
		46,504	(660)	45,844	99,710	(11,206)	88,504
Transfers between funds		-	-	-	13,267	(13,267)	-
<b>Net movement in funds</b>		<b>46,504</b>	<b>(660)</b>	<b>45,844</b>	<b>112,977</b>	<b>(24,473)</b>	<b>88,504</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		452,240	3,524	455,764	339,263	27,997	367,260
<b>Total funds carried forward</b>		<b>498,744</b>	<b>2,864</b>	<b>501,608</b>	<b>452,240</b>	<b>3,524</b>	<b>455,764</b>

**CONTINUING OPERATIONS**

None of the Charity's activities were acquired or discontinued during the above two financial periods.

**TOTAL RECOGNISED GAINS AND LOSSES**

The Charity has no recognised gains or losses other than the above movements in funds during the above two financial periods.

The notes on pages 13 to 21 form part of these financial statements.

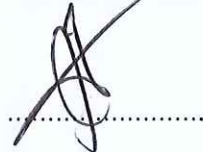
ASPECT LIVING FOUNDATION

BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	11		192,619		170,640
<b>Current assets</b>					
Stocks	12	9,857		7,716	
Debtors	13	48,180		38,628	
Cash at bank and in hand		311,536		286,140	
Total Current Assets		<u>369,573</u>		<u>332,484</u>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	14	<u>(60,584)</u>		<u>(47,360)</u>	
Net current assets			<u>308,989</u>		<u>285,124</u>
<b>Net assets</b>			<u><b>501,608</b></u>		<u><b>455,764</b></u>
<b>Income funds</b>					
Restricted funds	15		2,864		3,524
Unrestricted funds	15		498,744		452,240
<b>Total charity funds</b>			<u><b>501,608</b></u>		<u><b>455,764</b></u>

The financial statements were approved by the Trustees on 18<sup>th</sup> December 2024



Miss TJ Arisrtodemou - Chief Executive Officer

Trustee

The notes on pages 13 to 21 form part of these financial statements.

ASPECT LIVING FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
<b>Net cash generated from operating activities</b>	18		92,932		116,484
<b>Cash flows from investing activities</b>					
Purchase of tangible fixed assets		(91,645)		(82,440)	
Proceeds from disposal of tangible fixed assets		<u>33,490</u>		<u>15,850</u>	
<b>Net cash used in investing activities</b>			<u>(58,155)</u>		<u>(66,590)</u>
<b>Net increase in cash and cash equivalent</b>			<u>34,777</u>		<u>49,894</u>
Cash and cash equivalents at beginning of year			286,140		236,246
<b>Cash and cash equivalents at end of year</b>			<u><u>320,917</u></u>		<u><u>286,140</u></u>

**1. Accounting policies**

**Charity information**

Aspect Living Foundation is a Charitable incorporated organisation.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**1.1 Basis of preparation of accounts**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The trust constitutes a public benefit entity as defined by FRS 102.

**1.2 Preparation of accounts on a going concern basis**

The Charity's Financial Statements show net surplus for the year of £45,844 (2023 - £88,504) and free reserves of £308,299 (2023- £284,317).

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. Trustees will continue to monitor and ensure spending to be done in line with income in order to maintain target level of reserves. The review of cashflow for 12 months from the date of approval of the financial statements, the associated assumptions that underpin it, secured new income and the steps that could be taken to reduce expenditure should this be necessary. We reviewed the reserve policy and available free reserves as well as modelled scenarios for actual and budgeted results to understand the impact of various income and expenditure.

Based on the information above, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future and will remain surplus in future periods. Therefore, the trustees have adopted the going concern basis in preparing these accounts.

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

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### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### 1.4 Income recognition

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### 1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Asset category	Annual Rate
Plant and Machinery	20% Reducing Balance
Computer equipment	33% Straight Line
Motor vehicles	20% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

## ASPECT LIVING FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

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#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Debtors

Trade debtors are recognised at the settlement amount due after any trade discount offered.

#### 1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 1.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.14 Pension Costs

The charity operates a contributory defined contribution pension scheme, the assets of which are held separately from those of the charity. Pension costs are charged to the SOFA in the period to which they relate.

#### 1.15 Taxation

ALF is a registered charity and is exempt within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### 1.16 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include audit and legal fees. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7.

#### 1.17 Operating leases

The charity classifies the lease of property as an operating lease. The rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

#### (i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets are 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. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and Legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations	6,175	39,364	45,539	154	59,284	59,438

### 4 Charitable Activities

	Charitable Income 2024 £	Charitable Income 2023 £
Meals Delivered	1,110,089	1,005,876
Tea Packs	113,732	89,038
	<b>1,223,821</b>	<b>1,094,914</b>
<b>Analysis by fund</b>		
Unrestricted funds	1,209,560	1,088,292
Restricted funds	14,261	6,622
	<b>1,223,821</b>	<b>1,094,914</b>

### 5. Other Income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	5,156	4,480

**ASPECT LIVING FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2024**

**6 Charitable activities**

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Meals on wheels service	448,944	406,454
Staff costs	531,741	472,467
Depreciation and impairment	41,332	33,856
Office Expenses	9,296	4,665
Insurance	43,313	28,252
Light and Heat	30,326	6,667
Telephone	3,302	2,454
Postage and Stationery	3,340	4,619
Advertising	2,437	4,150
Motor expenses	33,259	28,837
Rates and Refuse Collection	4,342	2,923
Computer Costs	10,637	10,930
Repairs and Renewals	5,287	3,007
Premises Rent	43,336	49,852
Bank Charges	7,021	5,402
Bad debts	2,030	688
Travel expenses	409	280
	<b>1,220,352</b>	<b>1,065,503</b>
Share of governance costs (see note 7)	8,320	4,825
	<b>1,228,672</b>	<b>1,070,328</b>
<b>Analysis by fund</b>		
Unrestricted funds	1,174,387	993,216
Restricted funds	54,285	77,112
	<b>1,228,672</b>	<b>1,070,328</b>

**7 Support Costs**

	Support costs £	Governance costs £	2024 £	2023 £
Audit fees	-	8,160	8,160	4,620
Legal and professional	-	160	160	205
	-	8,320	8,320	4,825
Analysed between Charitable activities	-	8,320	8,320	4,825

## ASPECT LIVING FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

#### 8 Net Income / (Expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	41,332	33,856
Operating leases - rent	43,336	49,852
Auditors' remuneration	7,160	4,620
Auditors' remuneration – consultancy	1,000	-

#### 9 Employees

<b>Staff Costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Salaries	512,625	457,964
National Insurance	15,890	11,396
Pension	3,226	3,107
	<b>531,741</b>	<b>472,467</b>

The average monthly head count was 45 (2023 - 44) for the charity and the average monthly number of full time staff based on full time equivalents employed by the charity including part time and temporary staff employed on holiday schemes during the period was as follows:

	2024	2023
	Number	Number
Staff	45	44
Volunteers	16	16
<b>Total</b>	<b>61</b>	<b>60</b>

There were no employees whose annual remuneration was more than £60,000.

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £59,110 (2023 - £46,919).

#### Trustees' Remuneration and Benefits

During the year, Tess Aristodemou, one of the Trustee received total remuneration and benefits of £59,110 (2023: £46,919).

This remuneration has been agreed with the Charity Commission and a provision in the Charity's Constitution. No other trustee received any remuneration.

#### Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th April 2024 nor for the year ended 30th April 2023.

#### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ASPECT LIVING FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 APRIL 2024

11 Tangible fixed assets

Tangible fixed assets

	Plant and Machinery £	Computer equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 May 2023	42,264	4,062	192,305	238,631
Additions	-	-	91,645	91,645
Disposals	-	-	(40,690)	(40,690)
<b>At 30 April 2024</b>	<b>42,264</b>	<b>4,062</b>	<b>243,260</b>	<b>289,586</b>
<b>Depreciation and impairment</b>				
At 1 May 2023	8,152	3,762	56,077	67,991
Depreciation charged in the year	6,822	299	34,211	41,332
Eliminated in respect of disposals	-	-	(12,356)	(12,356)
<b>At 30 April 2024</b>	<b>14,974</b>	<b>4,061</b>	<b>77,932</b>	<b>96,967</b>
<b>Carrying amount</b>				
At 30 April 2024	<b>27,290</b>	<b>-</b>	<b>165,328</b>	<b>192,619</b>
At 30 April 2023	<b>34,112</b>	<b>299</b>	<b>136,228</b>	<b>170,640</b>

12 Stock

	2024 £	2023 £
Stocks	9,857	7,716

13 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	38,799	38,628
Prepayment	9,381	-
<b>Total debtors</b>	<b>48,180</b>	<b>38,628</b>

ASPECT LIVING FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

14 Creditors: amounts falling due within one year

	2,024	2,023
	£	£
Taxation and social security	4,628	3,512
Trade creditors	45,803	35,361
Other creditors	(703)	277
Accruals and deferred income	10,855	8,210
	<b>60,584</b>	<b>47,360</b>

15 Movement in funds

	Balance at 1 May 2022	Incoming resources	Resources expended	Transfers	Balance at 1 May 2023	Incoming resources	Resources expended	Transfers	Balance at 30 April 2024
	£	£	£	£	£	£	£	£	£
<b>Restricted funds:</b>									
Motor Vehicles	3,396	-	(679)	-	2,717	-	(543)	-	2,174
National Lottery Community Fund	-	49,284	(49,284)	-	-	24,280	(24,280)	-	-
Anglian Water	2,456	-	-	(2,456)	-	-	-	-	-
Masonic	10,811	-	-	(10,811)	-	-	-	-	-
Hospital to Home	11,334	10,000	(20,527)	-	807	15,084	(15,201)	-	690
Winter Hardship Fund	-	6,622	(6,622)	-	-	14,261	(14,261)	-	-
	<b>27,997</b>	<b>65,906</b>	<b>(77,112)</b>	<b>(13,267)</b>	<b>3,524</b>	<b>53,625</b>	<b>(54,285)</b>	<b>-</b>	<b>2,864</b>
<b>Unrestricted Funds</b>	<b>339,263</b>	<b>1,092,926</b>	<b>(993,216)</b>	<b>13,267</b>	<b>452,240</b>	<b>1,220,891</b>	<b>(1,174,387)</b>	<b>-</b>	<b>498,744</b>
<b>Total Funds</b>	<b>367,260</b>	<b>1,158,832</b>	<b>(1,070,328)</b>	<b>-</b>	<b>455,764</b>	<b>1,274,516</b>	<b>(1,228,672)</b>	<b>-</b>	<b>501,608</b>

**Description, nature and purpose of restricted funds:**

**Motor Vehicle** is used for providing meals service

**National lottery community fund** is received for supporting rural customers with pre paid meals and running costs for those areas, petrol, staffing etc

**Anglian Water** fund is received to expense hot pads

**Masonic** is received for walk in freezer

**Hospital to Home** is received for pre paid meals expenditure

**Winter Hardship Fund** is received for pre paid meals expenditure

**Description, nature and purpose of unrestricted funds:**

General fund represents funds available to spend at the discretion of the Trustees.

## ASPECT LIVING FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

#### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances at 30 April 2024 are represented by:						
Tangible assets	190,445	2,174	192,619	167,923	2,717	170,640
Current assets	308,299	690	308,989	284,317	807	285,124
	<b>498,744</b>	<b>2,864</b>	<b>501,608</b>	<b>452,240</b>	<b>3,524</b>	<b>455,764</b>

#### 17 Related party transactions

Trustees' remuneration and expenses are stated in Note 9. No other related party transactions except stated in Note 9.

#### 18 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	45,844	88,504
Gain on disposal of tangible fixed assets	(5,156)	(4,480)
Depreciation and impairment of tangible fixed assets	41,332	33,856
Movements in working capital:		
(Increase) in stocks	(2,141)	(851)
(Increase) in debtors	(171)	(948)
Increase in creditors	13,224	403
<b>Cash generated from operations</b>	<b>92,932</b>	<b>116,484</b>

#### 19 Operating Lease Commitments

	2024	2024	2023	2023
	£	£	£	£
	Rent	Service charge	Rent	Service charge
Within 1 year	47,400	1,764	47,400	1,764
Within 2-5 years	110,600	4,116	158,000	5,880
	<b>158,000</b>	<b>5,880</b>	<b>205,400</b>	<b>7,644</b>

#### 20 Pension Costs

The pension cost charge represents contributions payable by the company to the fund and amounted to £3,226 (2022 - £3,107). Contributions totaling £Nil (2023 - £Nil) were payable to the fund at the year end and are included in creditors.

#### 21 Ultimate Controlling Party

For the whole of the year, the charity was under the control of the Trustees as shown on page 6.

**ASPECT LIVING FOUNDATION**

England & Wales - Charity number 1177031

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# Accounts

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Charity registration number 1177031

**ASPECT LIVING FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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# ASPECT LIVING FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Miss TJ Aristodemou - Chief Executive Officer Miss S Charlott Miss S Renualt Miss L Kemp Mr L Taylor - Chairman
<b>Charity number</b>	1177031
<b>Principal address</b>	31 Pembroke Close Ipswich Suffolk England IP2 8PE
<b>Registered office</b>	31 Pembroke Close Ipswich IP2 8PE
<b>Auditor</b>	Aston Shaw Limited Chartered Certified Accountants Statutory Auditor The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY

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# ASPECT LIVING FOUNDATION

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# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2023

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#### Meals on Wheels – where it all started

The description "Meals on Wheels" was first used in 1943. It was during the Second World War, English towns and cities were being bombed, and a group of women realised the service was needed to help those in need. Those women were the Women's Voluntary Service, later to become the Royal Voluntary Service (RVS). Aspect Living Foundation was formed to take over this service in Suffolk when RVS stopped offering it in May 2018.

#### What makes Aspect Living Foundation unique?

- Our heritage can be traced back to the original Meals on Wheels, started in 1943.
- We undertake a Health & Wellbeing check on every Customer.
- If required, we will plate up the meals, and ensure the recipient has a drink available.
- We are exempt from VAT, because of the Health & Wellbeing check.
- We are a vital part of Social Care in Suffolk, recognised by the NHS.
- ALF delivers Meals 365 days-a-year.
- All the ALF Team have Advanced DBS checks and are continually updating all required Safeguarding, Equality and Data Protection Training.

#### Aspect Living Foundation

In ALF's fifth year of trading we continued to build on our partnerships with D.I.S.T (Dementia Intense Support Team) The Red Cross, REACT (NHS Admission avoidance Team) INTs (Integrated Neighbourhood Team) SCC-ACC(Suffolk County Council Adult and Community workers), ESC (East Suffolk Council), Sue Ryder, Ipswich Hospital and West Suffolk Hospital, with whom we work together to support the health and well-being of all customers, with the aim of hospital admittance/readmittance avoidance and supported living independence in their own homes.

Once again in December the very generous Staff of the national BT Research Establishment at Martlesham on the outskirts of Ipswich Donated Gifts at their Giving Tree, these were delivered to all our customers who were alone and received Meals over the Christmas period.

#### Value Added Taxes and Other Taxes

ALF is exempt from VAT because we are not just a hot meal service, we also provide a Health and Well-being check on every visit, which is very beneficial for Customers who do not have this extra expense. Suffolk is a very rural county which means there can be long distances between Customers, but nevertheless all pay the same subsidised price for their Meal. When our Driver/Support Worker calls they will ensure nothing is amiss. They will plate up the meal if necessary and ensure the customer has a drink available, before moving on. If they are unable to speak to the Customer, the Office will contact the next-of-kin or emergency services as required, until a satisfactory explanation is received.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 and Republic of Ireland (FRS 102)" (effective 1 January 2019).

# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2023

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#### Objectives and activities

The relief of those in need by reason of age in Suffolk and the surrounding area by the provision of a meals on wheels service to assist elderly people who are unable to prepare hot, nutritious meals themselves thereby helping them to live independently in their own homes.

The promotion and protection of good health among elderly people in Suffolk and the surrounding area by the provision of at home assistance to elderly people on discharge from hospital, working in collaboration with partners to help avoid hospital readmissions and to enable a return to independent living.

Aspect Living Foundation (ALF) carries out its charitable purposes principally via the provision of a Meals on Wheels service for the relief of those in need by reason of age. Access to the service will depend on the fulfilment of the criteria this covers the ability and need of the Service user i.e., Age, Dementia, cognitive function, mobility and if they are unable to prepare hot, nutritious meals themselves. This Service will also include a health and wellbeing check thereby helping them to live independently in their own homes.

We deliver hot meal service which operates 7 days per week, 365 days a year, and seeks to support elderly and vulnerable people to continue to live in their own homes and help keep them independent and reduce social isolation and malnutrition.

We have a wide and varied menu choice which can be completely personalised to suit most tastes, including vegetarian, gluten free, diabetic, or just favourites.

We can also provide a tea pack for the evening provision at the same time as delivering the hot meal, we can bring a sandwich, salad or wrap, along with a cake or cold dessert.

Our service is flexible and can be taken any number of days per week, as an on-going delivery option or just to help someone get over a recent hospital discharge or ill health, or even whilst regular carers are on holiday. There is no commitment and customers can stop/start at any time. Customers can normally start receiving our service within 24 hours of contacting us.

Each day starts at 7:30am for Office and Kitchen Staff. There are Meals to prepare, rounds to organise and New Customers to include. In a typical month we take on sixty new Customers, and this is very time-consuming as we need a great deal of information to ensure we can cater for every one of our 550 Customer's individual needs. In addition, Customers can update their requirements before 9.00am, to be effective that day, and as a result Rounds vary every day.

ALF now has a Fleet of twenty-one Vehicles for delivering Meals, and a pool of 65 Driver/Support Workers and Volunteers to call on. Meals are delivered to Customers between 11.30am and 2.15pm every day of the year. This is a complex logistical operation which usually runs very smoothly, unless, for example, the Orwell Bridge is closed because of high winds, when this impacts on every other road in the area.

At all ALF quarterly meetings, we keep in mind the Charity Commission's guidance on public benefit.

We employ 48 staff and 19 volunteers each one of them are dedicated, caring people all with the same objective to support the elderly and vulnerable to live independent.

The Organisation would not be able to offer such a vital service without the valuable contribution of time, care, and dedication from the ALF team.

To establish the business ALF relied heavily on Personal Finance and Personal Guarantees, as well as very generous Grants from a number of organisations. A charity has no Directors, Shareholders or Owners; all earnings are reinvested in the business, and ALF is very grateful to the Private Individuals who had faith in this undertaking and pledged their money to support us. In Year five ALF is sufficiently established has no debts and is buying Vehicles as circumstances allow.

# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2023

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#### Significant activities

There are several factors which prevent malnutrition, hospital admission/readmission and a nutritious meal every day can help particularly when delivered with a smile.

Social isolation is one of the major contributors to limiting life expectancy and our friendly and approachable drivers/Support Workers get to know our customers and spend a bit of time chatting to them as part of our service.

We find this encourages our customers to eat and helps us to recognise when any small change suggests we should alert next of kin or relevant health or social care professionals where we have concerns or if our customers ask us to.

Statistics show that 43% have dementia or other cognitive disease and would be unable to stay in their own homes without such services as Meals on Wheels. All of ALF's Drivers/Support Workers are 'Dementia Friends'.

We have found that we are not only supporting the receiver of the meals but the families as they now know that their loved one is receiving a hot main meal and a visit from someone else to check that they are safe and well.

Working in partnership with the different support groups we have been able to not only ensure the safety and well-being of the customer but also 'signpost' the relatives or family carers to different organisations that can offer support.

Due to Suffolk being very rural many elderly people will not have any human contact at all during the day therefore social isolation being one of the major problems resulting in depression and malnutrition. Relatives have commented that their loved one is not only healthier from the meals but also happier as they are seeing someone that they can talk to on a daily basis.

We have on numerous occasions, been to deliver a meal and found customers unwell and in need of medical help or on the floor as a result of a fall, being able to assist in getting them the support and help needed is not only a great help to themselves it is a relief to the relative's/family that someone is going into them. We pride ourselves on not just bring a nutritious meal but being there for someone to talk to, an aide or any support we are able to provide.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

##### Financial review

##### YEAR FIVE

Since the influx of customers due to Covid, the Charity has continued to grow.

Our 'Hospital to Home' project is funded by local funders, we liaised with Suffolk Community Foundation, an "umbrella" charity which invites Donations from local individuals and businesses, and then directs these funds to worthwhile causes.

The H2H project is a 7-day care package consisting of a hot main and dessert lunchtime meal and tea pack for the evening provision. The driver also completes a health and wellbeing check to ensure that the customer has the support needed. This is free of charge to the customer and enables them to get back into independent living and back into the community. Discharge Teams from all hospitals in Suffolk who have patients that are ready to be discharged but have no support network, can refer them for the 7-day H2H project knowing that the customer will be supported, this in turn helps the NHS free up much needed beds for further patients. We have been able to evident that this has prevented readmissions in some customers which proves the Project is successful, therefore we are hoping to continue the project into year six.

# **ASPECT LIVING FOUNDATION**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 30 APRIL 2023**

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The start of year five was seeming like it was going to be a good year, and it was, until May 22.

We were lucky enough to have inherited 3 industrial ovens from RVS, and they had been doing really well. RVS had had them for 12 years before we took them over, then in May they started to fail one by one. The expense to keep them running was growing so the decision to purchase 3 new ones was made. This was a large expense to the charity but a necessity to ensure the Service was on point.

Then June 22 happened....

In the recent years, situations that you could not imagine ever happening, three years of Covid for example, and agreed this was the ultimate of situations that any organisation has to cope with, and we were lucky enough to survive where others didn't. The 'energy crisis', which, to this day is an ongoing situation that we are all endeavouring to cope with and with the help of government support schemes, this has become less of an issue. Then for a Meals on Wheels Charity, the unthinkable happened!

On the 20 June 2022 we received an email from our main food supplier that all food supplies had been ceased due to a cyber-attack! No food was going to be delivered for the immediate future. Our first thought was, WHAT?! It seemed like this could be some sort of scam mail, but after checking on the order system, realisation that this was scarily correct. Not only had the UK food supply been attacked but the main manufacturer in Europe had also been hacked. This would also include hospitals, care homes!

Survival mode then kicked in, two walk-in freezers had enough meals in for 4 days (it wouldn't been the choices that everyone would have wanted, but it would be food) and then we were in trouble.

Finding another supplier is not impossible but when the other suppliers had heard about the cyberattack and doubled their prices, also had implemented an extended delivery time of 10 days, for a Non-Profit Charity, who needs food in 4 days, it's not ideal!

We then spoke to a local cash and carry and explained the situation, not only did they ensure us that they could supply us asap, but they discounted all food for us 'that' action deserves respect.

After speaking to one of the higher positioned persons in our food supplier, they really did pull out all the stops and processed a manual order of 2 weeks' worth of food, 12 cages, our freezers were crammed but we had food! They also ensured us that they would continue to supply us manually to support the Charity. This continued until mid-September, it was a lot more work for both sides, but it was food.

There were two major changes to come out of this, firstly, it made us as an Organisation that have a contingency plan if this, God forbid, ever happens again and secondly, it has made us all upgrade our cyber protection, bringing in the two-step authentication in all of our PC's and software.

After this, Covid, energy crisis, it makes you wonder, what's next!

We are a strong Organisation, and, like a lot of Organisations, have been through a lot in the first five years of our life as a Charity but on the plus side, we have achieved so much: -

**From 22nd May 2018 – 9th April 2023**

**Meals Delivered - 586158**

**People Supported - 83737 (over 7 days meal delivery)**

**Vehicles Purchased - 20**

**Debts Cleared - 55000.00**

This has all been made possible due to the ALF Team on the ground who do an amazing job supporting the lovely people that have our Service, the Trustees that offer a massive amount of support to me and keep me grounded, all the Organisations that have believed in us from day one and the Benefactors that loaned the ALF the money to start this vital and rewarding service.

# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2023*

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### **Vehicle Fleet**

ALF started this Financial Year with twenty-one Vehicles: 16 owned and 5 Leased. We are now in the position to buy another car to join the fleet with ALF now owning 17 cars and 4 Leased.

Even though there is a charge for the meals provided to the customer this does not cover all costs due to the rurality of the Suffolk area and therefore a small subsidy must be made by ALF.

We have been lucky enough to have had the support of some Local grants, The Lottery Community Fund which has enabled us to reach out and support more elderly and vulnerable in the rural areas of Suffolk.

We have used any funding to promote awareness of our Service with the aim to expand into more rural areas therefore making these areas more financially viable.

### **Start-up Finance**

In early 2018, when ALF was being conceived, the charity of course had no Published Accounts or Credit History. Nevertheless, two Benefactors came forward and offered open-ended, unsecured Loans to the charity totalling £55,000 from their personal savings.

Without this finance ALF would not have been able to take over the vital Meals on Wheels service.

By November 2021 ALF's finances had improved so dramatically that the charity was able to repay the remainder of these funds and is now "debt-free". Aspect Living Foundation wishes to record its heartfelt thanks for the confidence shown in its ability to improve and diligently manage Meals on Wheels Suffolk successfully.

### **Reserves Policy**

Our operating reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses.

The reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, as staff development, research and development, or investment in infrastructure.

Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of Aspect Living's reserves to be used and replenished within a reasonably short period of time.

The Reserve Policy will be implemented in concert with our other governance and financial policies and is intended to support the goals and strategies contained in these related policies and in our strategic and operational plans.

# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2023

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#### Plans for future periods

##### Facing the Future with Confidence

ALF finished this Fifth Financial Year in a strong financial position, and able to look forward to the future with confidence. The H2H project is continuing into year 6 and we are hoping for it to be indefinite as not only does it alleviate pressure on the NHS but really supports the elderly get back into the community and independent living.

ALF - Meals on Wheels Suffolk is so much more than a meal delivery service, so many elderly and vulnerable people would not be able stay independently in their own homes without it. As we all move into later life and we can't do the things we used to be able to, or God forbid we get Alzheimer's or Dementia, and we can't cook, go to the supermarket, use a laptop to order online and have no family members to help us! The next move is a nursing home, care home or hospital. I don't know about you but moving house at a 'fit' age is stressful enough, imagine, being elderly and having to give up all that's near and dear to you; memories from way back when and even a loving pet which has been your only company for the past few years, to move into one room in a place full of strangers and have your privacy ripped from beneath you!

THAT'S how important Meals on Wheels is, keeping our elderly independent!

We are not JUST a meal service; we are a visit to someone during the day to check all is ok, a friendly face to chat to so they know they are not alone, a contact to the outside world however weird or wonderful it is, and in these times, the lucky ones who do have family, a reassurance for their loved ones and lastly a lovely hot meal and delicious dessert plated and placed in front of them with a drink to ensure they get the nutrition they need.

We are all looking forward to supporting many more elderly and vulnerable to stay happy, healthy, and independent in their own homes.

#### Structure, governance and management

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

There is a Data Protection and Safeguarding policies in place. DBS checks are carried out and reference checks prior to commencement of employment in line with the statutory requirements and all the Team are regularly reviewed and updated on all and any amendments.

Aspect Living Foundation (ALF) is partnered with D.I.S.T (Dementia Intense Support Team) The Red Cross, REACT (NHS Admission avoidance Team) INT's (Integrated Neighbourhood Team) SCCACC (Suffolk County Council Adult and Community workers) ESC (East Suffolk Council) Sue Ryder, Ipswich Hospital and West Suffolk Hospital whom we work together to support the health and wellbeing of all customers with the aim of hospital avoidance and supported living independent in their own homes.

The Trustees have a quarterly meeting in which all matters in consideration of the well being of the charity, customers, staff, and volunteers are met.

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss TJ Aristodemou - Chief Executive Officer

Miss S Sharlott

Miss S Renualt

Miss L Kemp

Mr L Taylor - Chairman

Trustees are appointed or reappointed annually (depending on initial term)

**ASPECT LIVING FOUNDATION**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2023**

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The trustees' report was approved by the Board of Trustees.



.....  
Miss TJ Aristodemou - Chief Executive Officer  
Trustee

Date: 06/12/23.....

# **ASPECT LIVING FOUNDATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 APRIL 2023***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 incoming resources and application of resources of the charity for that year.

In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# ASPECT LIVING FOUNDATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF ASPECT LIVING FOUNDATION

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#### Opinion

We have audited the financial statements of Aspect Living Foundation (the 'charity') for the year ended 30 April 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2023 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 Charities Act 2011.

#### 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 charity 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.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# ASPECT LIVING FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ASPECT LIVING FOUNDATION

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity'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 cease operations, or have no realistic alternative but to do so.

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant are United Kingdom Accounting Standards, UK Charities Act 2011 and tax legislation (governed by HM Revenue and Customs).

Audit procedures performed by the engagement team included:

- Understanding the nature of the industry and sector;
- Understanding the management's internal controls designed to prevent and detect irregularities;
- Reviewing relevant meeting minutes;
- Testing transactions using substantive procedures;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

There is inherent limitation in the audit procedures described above. The risk of detecting a material misstatement due to fraud is higher than the risk of not detecting one results from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matters**

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 current Generally Accepted Accounting Practice.

# ASPECT LIVING FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ASPECT LIVING FOUNDATION

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#### Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Sotos Christophi FCCA (Senior Statutory Auditor)**  
for and on behalf of Aston Shaw Limited

**Chartered Accountants**  
**Statutory Auditor**



.....

08/12/2023

Chartered Certified Accountants  
Statutory Auditor  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
England  
NR1 1BY

Aston Shaw Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# ASPECT LIVING FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income and endowments from:</b>							
Donations and legacies	3	154	59,284	59,438	11,244	74,400	85,644
Charitable activities	4	1,088,292	6,622	1,094,914	976,509	8,126	984,635
Other income	5	4,480	-	4,480	1,440	-	1,440
<b>Total income</b>		<b>1,092,926</b>	<b>65,906</b>	<b>1,158,832</b>	<b>989,193</b>	<b>82,526</b>	<b>1,071,719</b>
<b>Expenditure on:</b>							
Charitable activities	6	993,216	77,112	1,070,328	856,368	74,812	931,180
<b>Net incoming/(outgoing) resources before transfers</b>		<b>99,710</b>	<b>(11,206)</b>	<b>88,504</b>	<b>132,825</b>	<b>7,714</b>	<b>140,539</b>
Gross transfers between funds		13,267	(13,267)	-	6,810	(6,810)	-
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>112,977</b>	<b>(24,473)</b>	<b>88,504</b>	<b>139,635</b>	<b>904</b>	<b>140,539</b>
Fund balances at 1 May 2022		339,263	27,997	367,260	199,628	27,093	226,721
<b>Fund balances at 30 April 2023</b>		<b>452,240</b>	<b>3,524</b>	<b>455,764</b>	<b>339,263</b>	<b>27,997</b>	<b>367,260</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


# ASPECT LIVING FOUNDATION

## BALANCE SHEET

AS AT 30 APRIL 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		170,640		133,425
<b>Current assets</b>					
Stocks	12	7,716		6,865	
Debtors	13	38,628		37,680	
Cash at bank and in hand		286,140		236,247	
		<u>332,484</u>		<u>280,792</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(47,360)</u>		<u>(46,957)</u>	
Net current assets			285,124		233,835
<b>Total assets less current liabilities</b>			<u>455,764</u>		<u>367,260</u>
<b>Income funds</b>					
Restricted funds	15		3,524		27,997
Unrestricted funds			452,240		339,263
			<u>455,764</u>		<u>367,260</u>

The financial statements were approved by the Trustees on 06/12/23

  
Miss TJ Aristodemou - Chief Executive Officer  
Trustee

# ASPECT LIVING FOUNDATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2023

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	Notes	2023		2022	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	18		116,484		123,836
<b>Investing activities</b>					
Purchase of tangible fixed assets		(82,440)		(53,790)	
Proceeds from disposal of tangible fixed assets		15,850		8,250	
<b>Net cash used in investing activities</b>			(66,591)		(45,540)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			49,893		78,296
Cash and cash equivalents at beginning of year			236,247		157,951
<b>Cash and cash equivalents at end of year</b>			<u>286,140</u>		<u>236,247</u>

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# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2023

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#### 1 Accounting policies

##### Charity information

Aspect Living Foundation is a Charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and Machinery	20% Reducing Balance
Computer equipment	33% Straight Line
Motor vehicles	20% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2023

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations	154	59,284	59,438	11,244	74,400	85,644

#### 4 Charitable activities

	Charitable Income 2023	Charitable Income 2022
	£	£
Meals Delivered	1,005,876	914,349
Tea Packs	89,038	70,286
	<u>1,094,914</u>	<u>984,635</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,088,292	976,509
Restricted funds	6,622	8,126
	<u>1,094,914</u>	<u>984,635</u>

#### 5 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Net gain on disposal of tangible fixed assets	4,480	1,440

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Meals on wheels service	406,454	332,214
Staff costs	472,467	418,630
Depreciation and impairment	33,856	27,743
Office Expenses	4,665	7,081
Insurance	28,252	26,085
Light and Heat	6,667	12,163
Telephone	2,454	1,553
Postage and Stationery	4,619	3,219
Advertising	4,150	1,305
Motor expenses	28,837	29,389
Rates and Refuse Collection	2,923	3,561
Computer Costs	10,930	9,030
Repairs and Renewals	3,007	1,222
Premises Rent	49,852	46,647
Bank Charges	5,402	4,613
Bad debts	688	986
Travel expenses	280	149
Volunteer expenses	-	316
	<u>1,065,503</u>	<u>925,906</u>
Share of governance costs (see note 7)	4,825	5,274
	<u>1,070,328</u>	<u>931,180</u>
<b>Analysis by fund</b>		
Unrestricted funds	993,216	856,368
Restricted funds	77,112	74,812
	<u>1,070,328</u>	<u>931,180</u>

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Audit fees	-	4,620	4,620	4,620
Legal and professional	-	205	205	654
	-	4,825	4,825	5,274
Analysed between Charitable activities	-	4,825	4,825	5,274

Governance costs includes payments to the auditors of £4,620 (2022- £4,620) for audit fees.

### 8 Trustees

#### Trustees' Remuneration and Benefits

During the year, Trustees received total remuneration and benefits of £41,237 (2022: £40,476).

#### Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th April 2023 nor for the year ended 30th April 2022.

### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Staff	44	43
Volunteers	16	16
Total	60	59
<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	469,360	415,696
Other pension costs	3,107	2,934
	472,467	418,630

There were no employees whose annual remuneration was more than £60,000.

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Tangible fixed assets

	Plant and Machinery £	Computer equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 May 2022	6,324	4,062	163,005	173,391
Additions	35,940	-	46,500	82,440
Disposals	-	-	(17,200)	(17,200)
	<u>42,264</u>	<u>4,062</u>	<u>192,305</u>	<u>238,631</u>
<b>Depreciation and impairment</b>				
At 1 May 2022	2,048	3,322	34,594	39,964
Depreciation charged in the year	6,104	440	27,313	33,857
Eliminated in respect of disposals	-	-	(5,830)	(5,830)
	<u>8,152</u>	<u>3,762</u>	<u>56,077</u>	<u>67,991</u>
<b>Carrying amount</b>				
At 30 April 2023	<u>34,112</u>	<u>300</u>	<u>136,228</u>	<u>170,640</u>
At 30 April 2022	<u>4,275</u>	<u>739</u>	<u>128,411</u>	<u>133,425</u>

### 12 Stocks

	2023 £	2022 £
Stocks	<u>7,716</u>	<u>6,865</u>

### 13 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	<u>38,628</u>	<u>37,680</u>

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

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14 Creditors: amounts falling due within one year

	2023 £	2022 £
Taxation and social security	3,512	4,828
Trade creditors	35,361	28,091
Other creditors	277	6,899
Accruals and deferred income	8,210	7,139
	<u>47,360</u>	<u>46,957</u>

## ASPECT LIVING FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 May 2021 £	Movement in funds			Balance at 1 May 2022 £	Movement in funds			Balance at 30 April 2023 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £	
Motor Vehicles	12,757	-	(2,551)	(6,810)	3,396	-	(679)	-	2,717
National Lottery Community Fund	-	53,105	(53,105)	-	-	49,284	(49,284)	-	-
Anglian Water	2,456	-	-	-	2,456	-	-	(2,456)	-
Masonic	11,880	-	(1,069)	-	10,811	-	-	(10,811)	-
Hospital to Home	-	21,295	(9,961)	-	11,334	10,000	(20,527)	-	807
Winter Hardship Fund	-	8,126	(8,126)	-	-	6,622	(6,622)	-	-
	<u>27,093</u>	<u>82,526</u>	<u>(74,812)</u>	<u>(6,810)</u>	<u>27,997</u>	<u>65,906</u>	<u>(77,112)</u>	<u>(13,267)</u>	<u>3,524</u>

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Total Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 April 2023 are represented by:						
Tangible assets	167,923	2,717	170,640	130,029	3,396	133,425
Current assets/(liabilities)	284,317	807	285,124	220,568	13,267	233,835
	<u>452,240</u>	<u>3,524</u>	<u>455,764</u>	<u>350,597</u>	<u>16,663</u>	<u>367,260</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

### 18 Cash generated from operations

	2023 £	2022 £
Surplus for the year	88,504	140,539
Adjustments for:		
Gain on disposal of tangible fixed assets	(4,480)	(1,440)
Depreciation and impairment of tangible fixed assets	33,856	27,743
Movements in working capital:		
(Increase)/decrease in stocks	(851)	929
(Increase)/decrease in debtors	(948)	324
Increase/(decrease) in creditors	403	(44,259)
<b>Cash generated from operations</b>	<u>116,484</u>	<u>123,836</u>

### 19 Analysis of changes in net funds

The charity had no debt during the year.

**ASPECT LIVING FOUNDATION**

England & Wales - Charity number 1177031

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# Accounts

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Charity registration number 1177031

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**ASPECT LIVING FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

# ASPECT LIVING FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees** Miss TJ Aristodemou - Chief Executive Officer  
S Sharlott  
S Renualt  
L Kemp  
Mr L Taylor - Chairman

**Charity number** 1177031

**Principal address** 31 Pembroke Close  
Ipswich  
IP2 8PE

**Registered office** 31 Pembroke Close  
Ipswich  
IP2 8PE

**Auditor** Aston Shaw Limited  
Chartered Certified Accountants  
Statutory Auditor  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
England  
NR1 1BY

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# ASPECT LIVING FOUNDATION

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# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 APRIL 2022**

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### **Meals on Wheels – where it all started**

The description "Meals on Wheels" was first used in 1943. It was during the Second World War, English towns and cities were being bombed, and a group of women realised the service was needed to help those in need. Those women were the Women's Voluntary Service, later to become the Royal Voluntary Service (RVS). Aspect Living Foundation was formed to take over this service in Suffolk when RVS stopped offering it in May 2018.

What makes Aspect Living Foundation unique?

- Our heritage can be traced back to the original Meals on Wheels, started in 1943.
- We undertake a Health & Wellbeing check on every Customer.
- If required, we will plate up the meals, and ensure the recipient has a drink available.
- We are exempt from VAT, because of the Health & Wellbeing check.
- We are a vital part of Social Care in Suffolk, recognised by the NHS.
- ALF delivers Meals 365 days-a-year.
- All the ALF Team have Advanced DBS checks and are continually updating all required Safeguarding, Equality and Data Protection Training.

### **Aspect Living Foundation**

In ALF's fourth year of trading we continued to build on our partnerships with D.I.S.T (Dementia Intense Support Team) The Red Cross, REACT (NHS Admission avoidance Team) INTs (Integrated Neighbourhood Team) SCC-ACC (Suffolk County Council Adult and Community workers), ESC (East Suffolk Council), Sue Ryder, Ipswich Hospital and West Suffolk Hospital, with whom we work together to support the health and well-being of all customers, with the aim of hospital admittance/readmittance avoidance and supported living independence in their own homes.

Once again in December the very generous Staff of the national BT Research Establishment at Martlesham on the outskirts of Ipswich Donated Gifts at their Giving Tree, these were delivered to all our customers who were alone and received Meals over the Christmas period.

### **Value Added Taxed and Other Taxes**

ALF is exempt from VAT because we are not just a hot meal service, we also provide a Health and Well-being check on every visit, which is very beneficial for Customers who do not have this extra expense. Suffolk is a very rural county which means there can be long distances between Customers, but nevertheless all pay the same subsidised price for their Meal. When our Driver/Support Worker calls they will ensure nothing is amiss. They will plate up the meal if necessary and ensure the customer has a drink available, before moving on. If they are unable to speak to the Customer, the Office will contact the next-of-kin or emergency services as required, until a satisfactory explanation is received.

# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2022*

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### **Objectives and activities**

The relief of those in need by reason of age in Suffolk and the surrounding area by the provision of a meals on wheels service to assist elderly people who are unable to prepare hot, nutritious meals themselves thereby helping them to live independently in their own homes.

The promotion and protection of good health among elderly people in Suffolk and the surrounding area by the provision of at home assistance to elderly people on discharge from hospital, working in collaboration with partners to help avoid hospital readmissions and to enable a return to independent living.

Aspect Living Foundation (ALF) carries out its charitable purposes principally via the provision of a Meals on Wheels services for the relief of those in need by reason of age. Access to the service will depend on the fulfilment of the criteria this covers the ability and need of the Service user i.e., Age, Dementia, cognitive function, mobility and if they are unable to prepare hot, nutritious meals themselves. This Service will also include a health and wellbeing check thereby helping them to live independently in their own homes.

We deliver hot meal service which operates 7 days per week, 365 days a year, and seeks to support elderly and vulnerable people to continue to live in their own homes and help keep them independent and reduce social isolation and malnutrition.

We have a wide and varied menu choice which can be completely personalised to suit most tastes, including vegetarian, gluten free, diabetic, or just favourites.

We can also provide a tea pack for the evening provision at the same time as delivering the hot meal, we can bring a sandwich, salad or wrap, along with a cake or cold dessert.

Our service is flexible and can be taken any number of days per week, as an on-going delivery option or just to help someone get over a recent hospital discharge or ill health, or even whilst regular carers are on holiday. There is no commitment and customers can stop/start at any time. Customers can normally start receiving our service within 24 hours of contacting us.

Each day starts at 7:30am for Office and Kitchen Staff. There are Meals to prepare, rounds to organise and New Customers to include. In a typical month we take on sixty new Customers, and this is very time-consuming as we need a great deal of information to ensure we can cater for every one of our 550 Customer's individual needs. In addition, Customers can update their requirements before 9.00am, to be effective that day, and as a result Rounds vary every day.

ALF now has a Fleet of twenty-one Vehicles for delivering Meals, and a pool of 65 Driver/Support Workers and Volunteers to call on. Meals are delivered to Customers between 11.30am and 2.15pm every day of the year. This is a complex logistical operation which usually runs very smoothly, unless, for example, the Orwell Bridge is closed because of high winds, when this impacts on every other road in the area.

At all ALF quarterly meetings, we keep in mind the Charity Commission's guidance on public benefit.

We employ 47 staff and 16 volunteers each one of them are dedicated, caring people all with the same objective to support the elderly and vulnerable to live independent.

The Organisation would not be able to offer such a vital service without the valuable contribution of time, care, and dedication from the ALF team.

To establish the business ALF relied heavily on Personal Finance and Personal Guarantees, as well as very generous Grants from a number of organisations. A charity has no Directors, Shareholders or Owners; all earnings are reinvested in the business, and ALF is very grateful to the Private Individuals who had faith in this undertaking and pledged their money to support us. In Year four ALF is sufficiently established to start releasing these liabilities and reducing the Personal Guarantees, as well as buying Vehicles as circumstances allow.

# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2022**

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### Significant activities

There are several factors which prevent malnutrition, hospital admission/readmission and a nutritious meal every day can help particularly when delivered with a smile.

Social isolation is one of the major contributors to limiting life expectancy and our friendly and approachable drivers/ Support Workers get to know our customers and spend a bit of time chatting to them as part of our service.

We find this encourages our customers to eat and helps us to recognise when any small change suggests we should alert next of kin or relevant health or social care professionals where we have concerns or if our customers ask us to.

Statistics show that 43% have dementia or other cognitive disease and would be unable to stay in their own homes without such services as Meals on Wheels. All of ALF's Drivers/Support Workers are 'Dementia Friends'.

We have found that we are not only supporting the receiver of the meals but the families as they now know that their loved one is receiving a hot main meal and a visit from someone else to check that they are safe and well.

Working in partnership with the different support groups we have been able to not only to ensure the safety and well-being of the customer but also 'signpost' the relatives or family carers to different organisations that can offer support.

Due to Suffolk being very rural many elderly people will not have any human contact at all during the day therefore social isolation being one of the major problems resulting in depression and malnutrition. Relatives have commented that their loved one is not only healthier from the meals but also happier as they are seeing someone that they can talk to on a daily basis.

We have on numerous occasions, been to deliver a meal and found customers unwell and in need of medical help or on the floor as a result of a fall, being able to assist in getting them the support and help needed is not only a great help to themselves it is a relief to the relative's/family that someone is going into them. We pride ourselves on not just bring a nutritious meal but being there for someone to talk to, an aide or any support we are able to provide.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and performance

#### Financial review

#### YEAR FOUR

At the beginning of year four we were all quite enthusiastic for the new year ahead, we had survived a Pandemic, now looking forward to fresh new start but, life had some other challenges in mind!

ALF - Meals on Wheels needs 5 main resources to operate

- Electricity
- Food
- Vehicles
- Fuel
- Great Team

Not in any order of priority as we can't do any without the other.

# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2022**

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### **Electricity**

Now or is that the start or the end or is it just a continuous battle!

Business energy unfortunately has no price cap!

Which leaves all businesses, including Charities, fighting fire from the onset. We have 2 walk in freezers, 3 large ovens and 2 large hot cupboards before we start with the heating and lighting and in 12 months our electricity bills have doubled with no end in sight.

### **Food**

Because of the energy on the rise, food prices have followed. Who can blame them, 10% increase seems to be the magic number across the board. We, as an Organisation took the decision not to join the rising costs for as long as financially possible, therefore we have had no increase in our 2 course meals prices.

### **Vehicles**

We have been lucky that we have only had to buy one car this year as the prices have gone through the roof. Can you actually believe that for all the cars that we have around the world, only 2 companies make the small computer chip that inserts into the main manifold and one of those factories burnt to the ground, leaving just one. The remaining one couldn't cope with demand which limited new cars arriving to the UK which then hiked the resale value for second hand cars.

### **Fuel**

When the Pandemic started fuel dropped to a 'never to be heard of again' price of £0.98 per litre, now the speculation was, it was because of the Pandemic, unfortunately, what 'one can give one can take away', which we all found out later down the line as fuel prices started to rise, and rise, and rise until they hit an all-time high of, in some areas, £2 a litre. With 50% of our cars doing over 50 miles a day, it was a huge extra expense to ALF bringing our monthly fuel cost up to £6000.00 plus.

### **Team**

When the Pandemic started to ease, and businesses were opening up again the market was flooded with vacant staffing positions, but it seemed that a lot of people had the time during the lockdown to reevaluate their lives, ending with more positions than people to fill them. It was definitely an 'employees' market. The Charities Service has grown by 24% and during the Pandemic we were lucky enough to have people join our Team who had been furloughed from their jobs, which at the time was great as we needed the help, but now they were all returning back to their original employment. The extra customers that had joined the Service stayed with us and as we had now become a 'known' and recommended Service the number of people we were delivering too was increasing so we needed to advertise and employ but being a Non-Profit Charity, we could only pay slightly higher than the Living Wage. We had many candidates apply and we employed what we required only to have them refuse the position due to their current employer offered them more money, better hours and basically anything they wanted to get them to stay. Our staff turn over was the worst we had had, with people joining allegedly wanting part time work only to leave 2-3 months into the job as they had been offered full time work.

This was frustrating not only financially, but time wasted training them to the standards that the Charity required

Eventually we managed to get the extra recruits we needed and an excellent Team.

### **Projects**

The Covid-19 pandemic has now been a factor in everyone's lives for a couple of years, and in the Autumn of 2021 the UK, in common with most of the World, was attempting to leave all pandemic restrictions behind; re-open the World to International Travel; rely on the majority of the population being immunised; whilst also controlling pressures on the NHS during the coming Winter.

With the latter in mind, we set up "Hospital to Home". A scheme which allows patients to be discharged from Hospital more quickly, at the end of their treatment, which will free-up beds and nursing staff time giving them a 'care package' to help them get back into independent living and hopefully stop any readmissions back into hospital.

# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2022*

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We liaised with Suffolk Community Foundation, an “umbrella” charity which invites Donations from local individuals and businesses, and then directs these funds to worthwhile causes. At the same time, ALF Meals on Wheels Suffolk offered Meals and a daily visit to patients leaving Hospital, enabling them to return home earlier than they may otherwise have been able. These Meals are offered for one week as recommended by the Hospital and are funded by the above charitable donations.

In addition, the Winter Warmer Fund (previously E.S. Covid Fund) is financed in advance by East Suffolk County Council, for the purpose of vulnerable people or the elderly struggling to make ends meet.

Both projects have made a massive difference within the community, and we are hoping to continue to assist the NHS moving forward into year five.

### **Vehicle Fleet**

ALF started this Financial Year with twenty-one Vehicles: 16 owned and 5 Leased. To be able to be more versatile when recruiting Driver/Support Worker, in March 2022 we purchased our first Citroen C1, automatic car. Having 21 manual cars limited us in the selection of applicants, it came apparent quite a large number of ideal candidates had only automatic licences. This now had ALF with 22 vehicles but in May 2022 we would be returning, after 3 years, the first car we leased as the contract was ending.

Even though there is a charge for the meals provided to the customer this does not cover all cost due to the rurality of the Suffolk area and therefore a small subsidy must be made by ALF.

We have been lucky enough to have had the support of some Local grants, The Lottery Community Fund which has enabled us to reach out and support more elderly and vulnerable in the rural areas of Suffolk.

We have used any funding to promote awareness of our Service with the aim to expand into more rural areas therefore making these areas more financially viable.

### **Start-up Finance**

In early 2018, when ALF was being conceived, the charity of course had no Published Accounts or Credit History. Nevertheless, two Benefactors came forward and offered open-ended, unsecured Loans to the charity totalling £55,000 from their personal savings.

Without this finance ALF would not have been able to take over the vital Meals on Wheels service.

By November 2021 ALF's finances had improved so dramatically that the charity was able to repay the remainder of these funds and is now “debt-free”. Aspect Living Foundation wishes to record its heartfelt thanks for the confidence shown in its ability to improve and diligently manage Meals on Wheels Suffolk successfully.

### **Reserves Policy**

Our operating reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses.

The reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, as staff development, research and development, or investment in infrastructure.

Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of Aspect Living's reserves to be used and replenished within a reasonably short period of time.

The Reserve Policy will be implemented in concert with our other governance and financial policies and is intended to support the goals and strategies contained in these related policies and in our strategic and operational plans.

# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2022**

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### Plans for future periods

#### Facing the Future with Confidence

ALF finished this Fourth Financial Year in a strong financial position, and able to look forward to the future with confidence, despite the uncertainties which now accompany the "New Normal".

After being awarded funding by the National Lottery Community Fund for 3 years this has not only enabled us to continue to support the additional influx of people requiring our Service during Covid but has given us the opportunity to offer our much-needed service further afield in Suffolk's rural countryside.

ALF - Meals on Wheels Suffolk is so much more than a meal delivery service, so many elderly and vulnerable would not be able stay independently in their own homes without it. As we all move into later life and we can't do the things we used to be able to, or God forbid we get Alzheimer's or Dementia, and we can't cook, go to the supermarket, use a laptop to order online and have no family members to help us! The next move is a nursing home, care home or hospital. I don't know about you but moving house at a 'fit' age is stressful enough, imagine, being elderly and having to give up all that's near and dear to you; memories from way back when and even a loving pet which has been your only company for the past few years, to move into one room in a place full of strangers and have your privacy ripped from beneath you!

THAT'S how important Meals on Wheels is, keeping our elderly independent!

We are not JUST a meal service; we are a visit to someone during the day to check all is ok, a friendly face to chat to so they know they are not alone, a contact to the outside world however weird or wonderful it is, and in these times, the lucky ones who do have family, a reassurance for their loved ones and lastly a lovely hot meal and delicious dessert plated and placed in front of them with a drink to ensure they get the nutrition they need.

We are all looking forward to supporting many more elderly and vulnerable to stay happy, healthy, and independent in their own homes.

### Structure, governance and management

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

There is a Data Protection and Safeguarding policies in place. DBS checks are carried out and reference checks prior to commencement of employment in line with the statutory requirements and all the Team are regularly reviewed and updated on all and any amendments.

Aspect Living Foundation (ALF) is partnered with D.I.S.T (Dementia Intense Support Team) The Red Cross, REACT (NHS Admission avoidance Team) INT's (Integrated Neighbourhood Team) SCC-ACC (Suffolk County Council Adult and Community workers) ESC (East Suffolk Council) Sue Ryder, Ipswich Hospital and West Suffolk Hospital whom we work together to support the health and well-being of all customers with the aim of hospital avoidance and supported living independent in their own homes.

The Trustees have a quarterly meeting in which all matters in consideration of the well being of the charity, customers, staff, and volunteers are met.

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss TJ Aristodemou - Chief Executive Officer

S Sharlott

S Renualt

L Kemp

Mr L Taylor - Chairman

Trustees are appointed or reappointed annually (depending on initial term)

# ASPECT LIVING FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

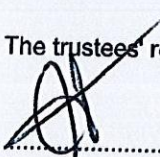
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

  
.....  
Miss T J Aristodemou - Chief Executive Officer  
Trustee

Date: 10/11/22 .....

# ASPECT LIVING FOUNDATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF ASPECT LIVING FOUNDATION

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#### Opinion

We have audited the financial statements of Aspect Living Foundation (the 'charity') for the year ended 30 April 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2022 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 Charities Act 2011.

#### 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 charity 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.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# ASPECT LIVING FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ASPECT LIVING FOUNDATION

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### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity'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 cease operations, or have no realistic alternative but to do so.

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

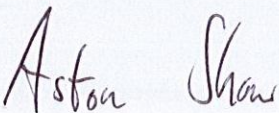
### Other matters

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 current Generally Accepted Accounting Practice.

### Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
Mr Dominic Shaw FCCA (Senior Statutory Auditor)  
for and on behalf of Aston Shaw Limited

..... 10<sup>th</sup> November 2022

Chartered Accountants  
Statutory Auditor

Chartered Certified Accountants  
Statutory Auditor  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
England  
NR1 1BY

# **ASPECT LIVING FOUNDATION**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ASPECT LIVING FOUNDATION**

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Aston Shaw Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# ASPECT LIVING FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income and endowments from:</b>							
Donations and legacies	3	11,244	74,400	85,644	7,795	73,751	81,546
Charitable activities	4	976,509	8,126	984,635	954,607	-	954,607
Other income	5	1,440	-	1,440	-	-	-
<b>Total income</b>		<b>989,193</b>	<b>82,526</b>	<b>1,071,719</b>	<b>962,402</b>	<b>73,751</b>	<b>1,036,153</b>
<b>Expenditure on:</b>							
Charitable activities	6	856,368	74,812	931,180	808,719	62,774	871,493
<b>Net incoming resources before transfers</b>		<b>132,825</b>	<b>7,714</b>	<b>140,539</b>	<b>153,683</b>	<b>10,977</b>	<b>164,660</b>
Gross transfers between funds		6,810	(6,810)	-	-	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>139,635</b>	<b>904</b>	<b>140,539</b>	<b>153,683</b>	<b>10,977</b>	<b>164,660</b>
Fund balances at 1 May 2021		199,628	27,093	226,721	45,945	16,116	62,061
<b>Fund balances at 30 April 2022</b>		<b>339,263</b>	<b>27,997</b>	<b>367,260</b>	<b>199,628</b>	<b>27,093</b>	<b>226,721</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

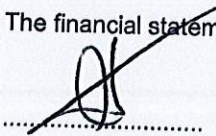
# ASPECT LIVING FOUNDATION

## BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		133,425		114,188
<b>Current assets</b>					
Stocks	11	6,865		7,794	
Debtors	12	37,680		38,004	
Cash at bank and in hand		236,247		157,951	
		280,792		203,749	
<b>Creditors: amounts falling due within one year</b>	13	(46,957)		(54,644)	
Net current assets			233,835		149,105
<b>Total assets less current liabilities</b>			367,260		263,293
<b>Creditors: amounts falling due after more than one year</b>	14		-		(36,572)
<b>Net assets</b>			367,260		226,721
<b>Income funds</b>					
Restricted funds	15		27,997		27,093
Unrestricted funds			339,263		199,628
			367,260		226,721

The financial statements were approved by the Trustees on 10/11/22.

  
Miss TJ Aristodemou - Chief Executive Officer  
Trustee

# ASPECT LIVING FOUNDATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	18		123,836		185,379
<b>Investing activities</b>					
Purchase of tangible fixed assets		(53,790)		(108,569)	
Proceeds from disposal of tangible fixed assets		8,250		-	
<b>Net cash used in investing activities</b>			(45,540)		(108,569)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			78,296		76,810
Cash and cash equivalents at beginning of year			157,951		81,141
<b>Cash and cash equivalents at end of year</b>			<u>236,247</u>		<u>157,951</u>

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2022

---

#### 1 Accounting policies

##### Charity information

Aspect Living Foundation is a Charitable incorporated organisation.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and Machinery	20% Reducing Balance
Computer equipment	33% Straight Line
Motor vehicles	20% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

---

### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations	11,244	74,400	85,644	7,795	73,751	81,546

#### 4 Charitable activities

	Charitable Income 2022	Charitable Income 2021
	£	£
Meals Delivered	914,349	904,244
Tea Packs	70,286	50,363
	984,635	954,607
Analysis by fund		
Unrestricted funds	976,509	954,607
Restricted funds	8,126	-
	984,635	954,607

#### 5 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Net gain on disposal of tangible fixed assets	1,440	-

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

5 Other income (Continued)

6 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Meals on wheels service	332,214	301,043
Staff costs	418,630	374,129
Depreciation and impairment	27,743	11,402
Office Expenses	7,081	5,475
Insurance	26,085	28,304
Light and Heat	15,724	16,118
Telephone	1,553	1,445
Postage and Stationery	3,219	2,980
Advertising	1,305	1,651
Motor Expenses	29,389	61,157
Legal and Professional	654	1,387
Computer Costs	9,030	8,755
Repairs and Renewals	1,222	3,760
Premises Rent	46,647	43,379
Bank Charges	4,613	4,390
Bad debts	986	577
Travel expenses	149	247
Volunteer expenses	316	670
	<u>926,560</u>	<u>866,869</u>
Share of support costs (see note 7)	-	424
Share of governance costs (see note 7)	4,620	4,200
	<u>931,180</u>	<u>871,493</u>
<b>Analysis by fund</b>		
Unrestricted funds	856,368	808,719
Restricted funds	74,812	62,774
	<u>931,180</u>	<u>871,493</u>

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

7 Support costs	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Loan Interest	-	-	-	424	-	424
Audit fees	-	4,620	4,620	-	4,200	4,200
	-	4,620	4,620	424	4,200	4,624
Analysed between Charitable activities	-	4,620	4,620	424	4,200	4,624

Governance costs includes payments to the auditors of £4,620 (2021- £4,200) for audit fees.

### 8 Trustees

#### Trustees' Remuneration and Benefits

During the year, Trustees received total remuneration and benefits of £40,476 (2021: £36,800).

#### Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th April 2022 nor for the year ended 30th April 2021.

### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Staff	43	47
Volunteers	16	18
Total	59	65

Employment costs	2022 £	2021 £
Wages and salaries	415,696	372,925
Other pension costs	2,934	1,204
	418,630	374,129

There were no employees whose annual remuneration was more than £60,000.

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 10 Tangible fixed assets

	Plant and Machinery £	Computer equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 May 2021	6,325	4,062	125,840	136,227
Additions	-	-	53,790	53,790
Disposals	-	-	(16,625)	(16,625)
At 30 April 2022	<u>6,325</u>	<u>4,062</u>	<u>163,005</u>	<u>173,392</u>
<b>Depreciation and impairment</b>				
At 1 May 2021	981	2,721	18,336	22,038
Depreciation charged in the year	1,069	602	26,073	27,744
Eliminated in respect of disposals	-	-	(9,815)	(9,815)
At 30 April 2022	<u>2,050</u>	<u>3,323</u>	<u>34,594</u>	<u>39,967</u>
<b>Carrying amount</b>				
At 30 April 2022	<u>4,275</u>	<u>739</u>	<u>128,411</u>	<u>133,425</u>
At 30 April 2021	<u>5,343</u>	<u>1,341</u>	<u>107,504</u>	<u>114,188</u>

### 11 Stocks

	2022 £	2021 £
Stocks	<u>6,865</u>	<u>7,794</u>

### 12 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	<u>37,680</u>	<u>38,004</u>

### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and social security	4,828	4,217
Trade creditors	28,091	45,036
Other creditors	6,899	1,000
Accruals and deferred income	7,139	4,391
	<u>46,957</u>	<u>54,644</u>

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2022*

---

14 Creditors: amounts falling due after more than one year	2022	2021
	£	£
Other creditors	-	36,572
	<u>          </u>	<u>          </u>

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Balance at 30 April 2022 £			
	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 1 May 2021 £		Incoming resources £	Resources expended £	Transfers £
Motor Vehicles	15,946	-	(3,189)	12,757	-	(2,551)	(6,810)	3,396
Computer Costs	170	-	(170)	-	-	-	-	-
National Lottery Community Fund	-	55,890	(55,890)	-	53,105	(53,105)	-	-
Anglian Water	-	5,000	(2,544)	2,456	-	-	-	2,456
Masonic	-	12,861	(981)	11,880	-	(1,069)	-	10,811
Hospital to Home	-	-	-	-	21,295	(9,961)	-	11,334
Winter Hardship Fund	-	-	-	-	8,126	(8,126)	-	-
	16,116	73,751	(62,774)	27,093	82,526	(74,812)	(6,810)	27,997

# ASPECT LIVING FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 30 April 2022 are represented by:						
Tangible assets	130,029	3,396	133,425	101,431	12,757	114,188
Current assets/(liabilities)	220,568	13,267	233,835	134,769	14,336	149,105
Long term liabilities	-	-	-	(36,572)	-	(36,572)
	<u>350,597</u>	<u>16,663</u>	<u>367,260</u>	<u>199,628</u>	<u>27,093</u>	<u>226,721</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

### 18 Cash generated from operations

	2022 £	2021 £
Surplus for the year	140,539	164,660
Adjustments for:		
Gain on disposal of tangible fixed assets	(1,440)	-
Depreciation and impairment of tangible fixed assets	27,743	11,402
Movements in working capital:		
Decrease/(increase) in stocks	929	(402)
Decrease/(increase) in debtors	324	(305)
(Decrease)/increase in creditors	(44,259)	10,024
<b>Cash generated from operations</b>	<u>123,836</u>	<u>185,379</u>

### 19 Analysis of changes in net funds

The charity had no debt during the year.

**ASPECT LIVING FOUNDATION**

England & Wales - Charity number 1177031

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# Accounts

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**Report of the Trustees and  
Financial Statements For The Year Ended 30th April 2021  
for  
Aspect Living Foundation**

Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building  
51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY

**Contents of the Financial Statements  
For The Year Ended 30th April 2021**

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## Aspect Living Foundation

### Report of the Trustees For The Year Ended 30th April 2021

#### Meals on Wheels - where it all started

The description "Meals on Wheels" was first used in 1943. It was during the Second World War, English towns and cities were being bombed, and a group of women realised the service was needed to help those in need. Those women were the Women's Voluntary Service, later to become the Royal Voluntary Service (RVS). Aspect Living Foundation was formed to take over this service in Suffolk when RVS stopped offering it in May 2018.

#### What makes Aspect Living Foundation unique?

- Our heritage can be traced back to the original Meals on Wheels, started in 1943.
- We undertake a Health & Wellbeing check on every Customer.
- If required, we will plate up the meals, and ensure the recipient has a drink available.
- We are exempt from VAT, because of the Health & Wellbeing check.
- We are a vital part of Social Care in Suffolk, recognised by the NHS.
- ALF delivers Meals 365 days-a-year.
- All the ALF Team have Advanced DBS checks and are continually updating all required Safeguarding, Equality and Data Protection Training.

In ALF's third year of trading we continued to build on our partnerships with D.I.S.T (Dementia Intense Support Team) The Red Cross, REACT (NHS Admission avoidance Team) INTs (Integrated Neighbourhood Team) SCC-ACC (Suffolk County Council Adult and Community workers) Sue Ryder, Ipswich Hospital and West Suffolk Hospital, with whom we work together to support the health and well-being of all customers, with the aim of hospital admittance/readmittance avoidance and supported living independence in their own homes.

Once again in December the very generous Staff of the national BT Research Establishment at Martlesham on the outskirts of Ipswich Donated Gifts at their Giving Tree, and Dunelm donated over 150 gifts all lovingly wrapped, these were delivered to all our customers who were alone and received Meals over the Christmas period.

#### COVID-19

No review of the year would be complete without mentioning the pandemic. 2020 was the Year Everything Changed - Worldwide. March 2020 was the first "lock-down" in England, followed by a second in November and a third in December, before a slow Roadmap back to normality began in March 2021.

The Meals on Wheels Suffolk business model is very resilient and was able to cope with an almost overnight surge of 25% in demand for our services. Our Workforce are classed as Key Workers and throughout the pandemic we have continued to serve our customers every day, many of whom have been even more lonely and isolated, added to which increased hygiene and sanitisation was employed as required. ALF is very proud to have assembled a team of caring, and dedicated employees, all of whom willingly go the extra mile to keep their customers safe and comfortable, and this has been particularly evident during this very challenging year.

#### Value Added Taxes and Other Taxes

ALF is exempt from VAT because of the Health and Well-being check carried out on every visit, which is very beneficial for Customers who do not have this extra expense. Suffolk is a very rural county which means there can be long distances between Customers, but nevertheless all pay the same subsidised price for their Meal. When our Driver/Befriender calls they will ensure nothing is amiss. They will plate up the Meal if necessary and ensure the Customer has a drink available, before moving on. If they are unable to speak to the Customer, the Office will contact the next-of-kin or emergency services as required, until a satisfactory explanation is received.

**Aspect Living Foundation**

**Report of the Trustees  
For The Year Ended 30th April 2021**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The relief of those in need by reason of age in Suffolk and the surrounding area by the provision of a meals on wheels service to assist elderly people who are unable to prepare hot, nutritious meals themselves thereby helping them to live independently in their own homes.

The promotion and protection of good health among elderly people in Suffolk and the surrounding area by the provision of at home assistance to elderly people on discharge from hospital, working in collaboration with partners to help avoid hospital readmissions and to enable a return to independent living.

Aspect Living Foundation (ALF) carries out its charitable purposes principally via the provision of a Meals on Wheels services for the relief of those in need by reason of age. Access to the service will depend on the fulfilment of the criteria this covers the ability and need of the Service user i.e., Age, Dementia, cognitive function, mobility and if they are unable to prepare hot, nutritious meals themselves. This Service will also include a health and wellbeing check thereby helping them to live independently in their own homes.

At all ALF quarterly meetings, we keep in mind the Charity Commission's guidance on public benefit.

We deliver hot meal service which operates 7 days per week, 365 days a year, and seeks to support elderly and vulnerable people to continue to live in their own homes and help keep them independent and reduce social isolation and malnutrition.

We have a wide and varied menu choice which can be completely personalised to suit most tastes, including vegetarian, gluten free, diabetic, or just favourites.

We can also provide a tea pack for the evening provision at the same time as delivering the hot meal, we can bring a sandwich, salad or wrap, along with a cake or cold dessert.

Our service is flexible and can be taken any number of days per week, as an on-going delivery option or just to help someone get over a recent hospital discharge or ill health, or even whilst regular carers are on holiday. There is no commitment and customers can stop/start at any time. Customers can normally start receiving our service within 24 hours of contacting us.

Each day starts at 7:30am for Office and Kitchen Staff. There are Meals to prepare, rounds to organise and New Customers to include. In a typical month we take on sixty new Customers, and this is very time-consuming as we need a great deal of information to ensure we can cater for every one of our 450 Customer's individual needs. In addition, Customers can update their requirements before 9.00am, to be effective that day, and as a result Rounds vary every day.

ALF now has a Fleet of twenty Vehicles for delivering Meals, and a pool of 65 Driver/Befrienders and Volunteers to call on. Meals are delivered to Customers between 11.30am and 2.00pm every day of the year. This is a complex logistical operation which usually runs very smoothly, unless, for example, the Orwell Bridge is closed because of high winds, when this impacts on every other road in the area.

We employ 47 staff and 18 volunteers each one of them are dedicated, caring people all with the same objective to support the elderly and vulnerable to live independent.

The Organisation would not be able to offer such a vital service without the valuable contribution of time, care, and dedication from the ALF team.

To establish the business ALF relied heavily on Personal Finance and Personal Guarantees, as well as very generous Grants from a number of organisations. A charity has no Directors, Shareholders or Owners; all earnings are reinvested in the business, and ALF is very grateful to the Private Individuals who had faith in this undertaking and pledged their money to support us. In Year Three ALF is sufficiently established to start releasing these liabilities and repaying the Personal Loans, and reducing the Personal Guarantees, as well as buying Vehicles as circumstances allow.

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

There are several factors which prevent malnutrition, hospital admission/readmission and a nutritious meal every day can help particularly when delivered with a smile.

Social isolation is one of the major contributors to limiting life expectancy and our friendly and approachable drivers/befrienders get to know our customers and spend a bit of time chatting to them as part of our service.

We find this encourages our customers to eat and helps us to recognise when any small change suggests we should alert next of kin or relevant health or social care professionals where we have concerns or if our customers ask us to.

Statistics show that 37% have dementia or other cognitive disease and would be unable to stay in their own homes without such services as Meals on Wheels. All of ALF's Drivers/Befrienders are 'Dementia Friends'.

We have found that we are not only supporting the receiver of the meals but the families as they now know that their loved one is receiving a hot main meal and a visit from someone else to check that they are safe and well.

Working in partnership with the different support groups we have been able to not only to ensure the safety and well-being of the customer but also 'signpost' the relatives or family carers to different organisations that can offer support.

Due to Suffolk being very rural many elderly will not have any human contact at all during the day therefore social isolation being one of the major problems resulting in depression and malnutrition. Relatives have commented that their loved one is not only healthier from the meals but also happier as they are seeing someone that they can talk to on a daily basis.

We have, on numerous occasions, been to deliver a meal and found customers unwell and in need of medical help or on the floor as a result of a fall, being able to assist in getting them the support and help needed is not only a great help to themselves it is a relief to the relative's/family that someone is going into them. We pride ourselves on not just bring a nutritious meal but being there for someone to talk to and aide in what ever is needed for them.

## Aspect Living Foundation

### Report of the Trustees For The Year Ended 30th April 2021

#### FINANCIAL REVIEW

##### Financial Report for Year One to 30th April 2021

In the Three Years of operations, Aspect Living has made considerable strides in ensuring the business is sustainable for the long-term future.

Comparing Year Three with the First Year of Trading shows just how much progress has been made.

	Year One	Year Three	% Increase
No. of meals delivered	87,105	131,358	50.8
Meals income	£593,669	£954,607	60.8
Cost of meals delivered	£199,142	£301,445	51.4
Fleet	£62,794	£61,157	-2.6
Premises	£39,427	£45,203	14.6
Personnel	£297,451	£375,045	26.1
Number of staff (Year End)	39	42	7.7
Average wage per annum	£7,627	£8,930	17.1

#### Vehicle Fleet

ALF started this Financial Year with twenty Vehicles: fourteen Rented, three on Lease and three Owned. In August four more Vehicles were purchased to replace Rental and another two in November. By the end of the Financial Year, it became apparent that renewed Rental Contracts would cost in excess of £7,000 per annum, per Vehicle. This would have been completely unacceptable, so we had no alternative but to accelerate Vehicle purchases. A further six were purchased in April, making a total of Fourteen Vehicles owned outright by ALF at an average cost of £8,989 each. By the Year-end, as well as Fourteen Vehicles owned, ALF had Five on Lease and One Rented, still on the old contract. In all, Fleet costs in Year Three have been less than Year One, and we anticipate further reductions in the coming year now that most of the Fleet is owned outright by ALF.

Even though there is a charge for the meals provided to the customer this does not cover all cost due to the rurality of the Suffolk area and therefore a small subsidy must be made by ALF.

We have been lucky enough to have had the support of some Local grants, The Lottery Community Fund which has enabled us to reach out and support more elderly and vulnerable in the rural areas of Suffolk.

We have used any funding to promote awareness of our Service with the aim to expand into more rural areas therefore making these areas more financially viable.

#### Reserves policy

Our operating reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses.

The reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, as staff development, research and development, or investment in infrastructure.

Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of Aspect Living's reserves to be used and replenished within a reasonably short period of time.

The Reserve Policy will be implemented in concert with our other governance and financial policies and is intended to support the goals and strategies contained in these related policies and in our strategic and operational plans.

## Aspect Living Foundation

### Report of the Trustees For The Year Ended 30th April 2021

#### FACING THE FUTURE WITH CONFIDENCE

ALF finished this Third Financial Year in a strong financial position, and able to look forward to the future with confidence, despite the uncertainties which now accompany the "New Normal".

After being awarded funding by the National Lottery Community Fund for 3 years this has not only enabled us to continue to support the additional influx of people requiring our Service during Covid but has given us the opportunity to offer our much-needed service further afield in Suffolk's rural countryside.

ALF - Suffolk Meals on Wheels is so much more than a meal delivery service, so many elderly and vulnerable would not be able to stay independent in their own homes without it. As we all move into later life and we can't do the things we used to be able to, or God forbid we get Alzheimer's or Dementia, and we can't cook, go to the supermarket, use a laptop to order online and have no family members to help us! The next move is a nursing home, care home or hospital. I don't know about you but moving house at a 'fit' age is stressful enough, imagine, being elderly and having to give up all that's near and dear to you, memories from way back when and even a loving pet which has been your only company for the past few years, to move into one room in a place full of strangers and have your privacy ripped from beneath you!

THAT'S how important meals on wheels is, keeping our elderly independent!

We are not JUST a meal service; we are a visit to someone during the day to check all is ok, a friendly face to chat to so they know they are not alone, a contact to the outside world however weird or wonderful it is, and in these times, the lucky ones who do have family, a reassurance for their loved ones and lastly a lovely hot meal and delicious dessert plated and placed in front of them with a drink to ensure they get the nutrition they need.

We are all looking forward to supporting many more elderly and vulnerable to stay happy, healthy, and independent in their own homes.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

There is a Data Protection and Safeguarding policies in place. DBS checks are carried out and reference checks prior to commencement of employment in line with the statutory requirements and all the Team are regularly reviewed and updated on all and any amendments.

Aspect Living Foundation (ALF) is partnered with D.I.S.T (Dementia Intense Support Team) The Red Cross, REACT (NHS Admission avoidance Team) INT's (Integrated Neighbourhood Team) SCC-ACC (Suffolk County Council Adult and Community workers) Sue Ryder, Ipswich Hospital and West Suffolk Hospital whom we work together to support the health and well-being of all customers with the aim of hospital avoidance and supported living independent in their own homes.

The Trustees have a quarterly meeting in which all matters in consideration of the well being of the charity, customers, staff, and volunteers are met.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1177031

##### Principal address

31 Pembroke Close  
Ipswich  
IP2 8PE

##### Trustees

Miss T J Aristodemou Chief Executive Officer  
S Charlott  
S Renualt  
L Kemp  
L Taylor Chairman

##### Auditors

Dominic Shaw FCCA  
Aston Shaw Limited  
Chartered Certified Accountants and Statutory Auditor  
The Union Building  
51-59 Rose Lane  
Norfolk  
NR1 1BY

**Aspect Living Foundation**

**Report of the Trustees  
For The Year Ended 30th April 2021**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

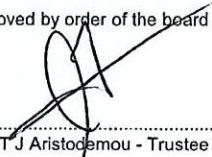
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 incoming resources and application of resources, including the income and expenditure, 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 Charity 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 presume 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 21/02/22 and signed on its behalf by:

  
.....  
Miss T J Aristodemou - Trustee

## **Report of the Independent Auditors to the Trustees of Aspect Living Foundation**

### **Opinion**

We have audited the financial statements of Aspect Living Foundation (the 'charity') for the year ended 30th April 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30th April 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 Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

### **Other matters**

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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

The comparative figures disclosed in the financial statements are unaudited.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of  
Aspect Living Foundation**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant are United Kingdom Accounting Standards, Charities Act 2011 and tax legislation (governed by HM Revenue and Customs).

Audit procedures performed by the engagement team included:

- Understanding the nature of the industry and sector;
- Understanding the management's internal controls designed to prevent and detect irregularities;
- Reviewing relevant meeting minutes;
- Testing transactions using substantive procedures;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

There is inherent limitation in the audit procedures described above. The risk of detecting a material misstatement due to fraud is higher than the risk of not detecting one results from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Aston Shaw*

Dominic Shaw FCCA (Senior Statutory Auditor)  
Aston Shaw Limited  
Chartered Certified Accountants and Statutory Auditor  
The Union Building  
51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY

Date: *25<sup>th</sup> February 2022*

Aspect Living Foundation

Statement of Financial Activities  
For The Year Ended 30th April 2021

	Notes	Unrestricted fund £	Restricted funds £	30/4/21 Total funds £	30/4/20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	7,795	73,751	81,546	20,328
<b>Charitable activities</b>					
Meals on wheels service	3	954,607	-	954,607	750,298
<b>Total</b>		<u>962,402</u>	<u>73,751</u>	<u>1,036,153</u>	<u>770,626</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Meals on wheels service	4	249,777	55,890	305,667	244,147
Administrative expenses		<u>558,941</u>	<u>6,884</u>	<u>565,825</u>	<u>499,196</u>
<b>Total</b>		<u>808,718</u>	<u>62,774</u>	<u>871,492</u>	<u>743,343</u>
<b>NET INCOME</b>		153,684	10,977	164,661	27,283
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>45,944</u>	<u>16,116</u>	<u>62,060</u>	<u>34,777</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>199,628</u></u>	<u><u>27,093</u></u>	<u><u>226,721</u></u>	<u><u>62,060</u></u>

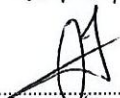
The notes form part of these financial statements

Aspect Living Foundation

Balance Sheet  
30th April 2021

	Notes	Unrestricted fund £	Restricted funds £	30/4/21 Total funds £	30/4/20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	96,088	18,100	114,188	17,020
<b>CURRENT ASSETS</b>					
Stocks	10	7,794	-	7,794	7,392
Debtors	11	38,003	-	38,003	37,699
Cash at bank and in hand		<u>148,959</u>	<u>8,993</u>	<u>157,952</u>	<u>81,141</u>
		194,756	8,993	203,749	126,232
<b>CREDITORS</b>					
Amounts falling due within one year	12	<u>(54,644)</u>	-	<u>(54,644)</u>	<u>(25,044)</u>
<b>NET CURRENT ASSETS</b>		<u>140,112</u>	<u>8,993</u>	<u>149,105</u>	<u>101,188</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		236,200	27,093	263,293	118,208
<b>CREDITORS</b>					
Amounts falling due after more than one year	13	<u>(36,572)</u>	-	<u>(36,572)</u>	<u>(56,148)</u>
<b>NET ASSETS</b>		<u>199,628</u>	<u>27,093</u>	<u>226,721</u>	<u>62,060</u>
<b>FUNDS</b>					
Unrestricted funds	14			199,628	45,944
Restricted funds				<u>27,093</u>	<u>16,116</u>
<b>TOTAL FUNDS</b>				<u>226,721</u>	<u>62,060</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/02/21 and were signed on its behalf by:

  
Miss T J Aristodemou - Trustee

The notes form part of these financial statements

**Aspect Living Foundation**

**Cash Flow Statement  
For The Year Ended 30th April 2021**

	Notes	30/4/21 £	30/4/20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	185,804	32,473
Interest paid		<u>(424)</u>	<u>(1,148)</u>
Net cash provided by operating activities		<u>185,380</u>	<u>31,325</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(108,569)</u>	<u>(481)</u>
Net cash used in investing activities		<u>(108,569)</u>	<u>(481)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>76,811</u>	<u>30,844</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>81,141</u>	<u>50,297</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>157,952</u>	<u>81,141</u>

The notes form part of these financial statements

Aspect Living Foundation

Notes to the Cash Flow Statement  
For The Year Ended 30th April 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	30/4/21	30/4/20	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	164,661	27,283	
Adjustments for:			
Depreciation charges	11,402	4,900	
Interest paid	424	1,148	
Increase in stocks	(402)	(2,091)	
Increase in debtors	(305)	(2,346)	
Increase in creditors	10,024	3,579	
Net cash provided by operations	<u>185,804</u>	<u>32,473</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.5.20	Cash flow	At 30.4.21
	£	£	£
Net cash			
Cash at bank and in hand	<u>81,141</u>	<u>76,811</u>	<u>157,952</u>
	<u>81,141</u>	<u>76,811</u>	<u>157,952</u>
Total	<u>81,141</u>	<u>76,811</u>	<u>157,952</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in pound sterling (£), rounded to the nearest pound.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost

Motor vehicles - 20% reducing balance  
Computer equipment - 33% straight line

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	30/4/21	30/4/20
	£	£
Donations	<u>81,546</u>	<u>20,328</u>

Aspect Living Foundation

Notes to the Financial Statements - continued  
For The Year Ended 30th April 2021

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30/4/21 £	30/4/20 £
Meals delivered	Meals on wheels service	904,244	716,391
Tea packs	Meals on wheels service	<u>50,363</u>	<u>33,907</u>
		<u>954,607</u>	<u>750,298</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Meals on wheels service	<u>301,043</u>	<u>4,624</u>	<u>305,667</u>

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Meals on wheels service	<u>424</u>	<u>4,200</u>	<u>4,624</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year, Trustees received total remuneration and benefits of £36,800 (2020: £33,200).

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th April 2021 nor for the year ended 30th April 2020.

7. STAFF COSTS

During the year, staff costs of £374,129 (2020: £320,071) were incurred by the charity.

The average monthly number of employees during the year was as follows:

	30/4/21	30/4/20
Staff	47	49
Volunteers	<u>18</u>	<u>21</u>
	<u>65</u>	<u>70</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	20,328	-	20,328
<b>Charitable activities</b>			
Meals on wheels service	<u>750,298</u>	-	<u>750,298</u>
<b>Total</b>	<b>770,626</b>	<b>-</b>	<b>770,626</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Meals on wheels service	244,147	-	244,147
Administrative expenses	495,045	4,151	499,196

## 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Total</b>	<u>739,192</u>	<u>4,151</u>	<u>743,343</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>31,434</u>	<u>(4,151)</u>	<u>27,283</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>14,510</u>	<u>20,267</u>	<u>34,777</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>45,944</u></u>	<u><u>16,116</u></u>	<u><u>62,060</u></u>

## 9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1st May 2020	-	24,915	2,742	27,657
Additions	<u>6,324</u>	<u>100,925</u>	<u>1,320</u>	<u>108,569</u>
At 30th April 2021	<u>6,324</u>	<u>125,840</u>	<u>4,062</u>	<u>136,226</u>
<b>DEPRECIATION</b>				
At 1st May 2020	-	8,969	1,668	10,637
Charge for year	<u>981</u>	<u>9,367</u>	<u>1,053</u>	<u>11,401</u>
At 30th April 2021	<u>981</u>	<u>18,336</u>	<u>2,721</u>	<u>22,038</u>
<b>NET BOOK VALUE</b>				
At 30th April 2021	<u><u>5,343</u></u>	<u><u>107,504</u></u>	<u><u>1,341</u></u>	<u><u>114,188</u></u>
At 30th April 2020	<u><u>-</u></u>	<u><u>15,946</u></u>	<u><u>1,074</u></u>	<u><u>17,020</u></u>

## 10. STOCKS

	30/4/21 £	30/4/20 £
Stocks	<u>7,794</u>	<u>7,392</u>

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/4/21 £	30/4/20 £
Trade debtors	<u>38,003</u>	<u>37,699</u>

Aspect Living Foundation

Notes to the Financial Statements - continued  
For The Year Ended 30th April 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/4/21	30/4/20
	£	£
Trade creditors	45,036	20,228
Taxation and social security	4,217	2,872
Other creditors	<u>5,391</u>	<u>1,944</u>
	<u>54,644</u>	<u>25,044</u>

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

	30/4/21	30/4/20
	£	£
Other creditors	<u>36,572</u>	<u>56,148</u>

14. MOVEMENT IN FUNDS

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	45,944	153,684	199,628
<b>Restricted funds</b>			
Motor Vehicles	15,946	(3,189)	12,757
Computer Costs	170	(170)	-
Anglian Water	-	2,456	2,456
Masonic	<u>-</u>	<u>11,880</u>	<u>11,880</u>
	<u>16,116</u>	<u>10,977</u>	<u>27,093</u>
<b>TOTAL FUNDS</b>	<u>62,060</u>	<u>164,661</u>	<u>226,721</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	962,402	(808,718)	153,684
<b>Restricted funds</b>			
Motor Vehicles	-	(3,189)	(3,189)
Computer Costs	-	(170)	(170)
National Lottery Community Fund	55,890	(55,890)	-
Anglian Water	5,000	(2,544)	2,456
Masonic	<u>12,861</u>	<u>(981)</u>	<u>11,880</u>
	<u>73,751</u>	<u>(62,774)</u>	<u>10,977</u>
<b>TOTAL FUNDS</b>	<u>1,036,153</u>	<u>(871,492)</u>	<u>164,661</u>

Notes to the Financial Statements - continued  
For The Year Ended 30th April 2021

## 14. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
<b>Unrestricted funds</b>			
General fund	14,510	31,434	45,944
<b>Restricted funds</b>			
Motor Vehicles	19,932	(3,986)	15,946
Computer Costs	335	(165)	170
	<u>20,267</u>	<u>(4,151)</u>	<u>16,116</u>
<b>TOTAL FUNDS</b>	<u>34,777</u>	<u>27,283</u>	<u>62,060</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	770,626	(739,192)	31,434
<b>Restricted funds</b>			
Motor Vehicles	-	(3,986)	(3,986)
Computer Costs	-	(165)	(165)
	<u>-</u>	<u>(4,151)</u>	<u>(4,151)</u>
<b>TOTAL FUNDS</b>	<u>770,626</u>	<u>(743,343)</u>	<u>27,283</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	14,510	185,118	199,628
<b>Restricted funds</b>			
Motor Vehicles	19,932	(7,175)	12,757
Computer Costs	335	(335)	-
Anglian Water	-	2,456	2,456
Masonic	-	11,880	11,880
	<u>20,267</u>	<u>6,826</u>	<u>27,093</u>
<b>TOTAL FUNDS</b>	<u>34,777</u>	<u>191,944</u>	<u>226,721</u>

Aspect Living Foundation

Notes to the Financial Statements - continued  
For The Year Ended 30th April 2021

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,733,028	(1,547,910)	185,118
<b>Restricted funds</b>			
Motor Vehicles	-	(7,175)	(7,175)
Computer Costs	-	(335)	(335)
National Lottery Community Fund	55,890	(55,890)	-
Anglian Water			
	5,000	(2,544)	2,456
Masonic	<u>12,861</u>	<u>(981)</u>	<u>11,880</u>
	<u>73,751</u>	<u>(66,925)</u>	<u>6,826</u>
<b>TOTAL FUNDS</b>	<u><u>1,806,779</u></u>	<u><u>(1,614,835)</u></u>	<u><u>191,944</u></u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th April 2021.

**Aspect Living Foundation****Detailed Statement of Financial Activities  
For The Year Ended 30th April 2021**

	30/4/21 £	30/4/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	81,546	20,328
<b>Charitable activities</b>		
Meals delivered	904,244	716,391
Tea packs	<u>50,363</u>	<u>33,907</u>
	<u>954,607</u>	<u>750,298</u>
<b>Total incoming resources</b>	1,036,153	770,626
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Opening stock	7,392	5,301
Purchases	301,445	245,090
Closing stock	<u>(7,794)</u>	<u>(7,392)</u>
	301,043	242,999
<b>Administrative expenses</b>		
Wages	374,129	320,071
Office expenses	5,476	3,627
Insurance	28,304	26,497
Light and heat	16,118	15,451
Telephone	1,445	1,504
Postage and stationery	2,980	3,322
Advertising	1,651	2,586
Motor expenses	61,157	62,153
Travel expenses	247	77
Legal and professional	1,387	611
Computer costs	6,805	7,280
Repairs and renewals	3,759	1,922
Premises rent	43,379	40,594
Volunteer expenses	2,619	2,126
Accountancy	-	1,800
Bank charges	4,390	4,675
Bad debts	577	-
Plant and machinery	981	749
Motor vehicles	9,367	3,986
Computer equipment	<u>1,054</u>	<u>165</u>
	565,825	499,196
<b>Support costs</b>		
<b>Finance</b>		
Loan interest	424	1,148
<b>Governance costs</b>		
Auditors' remuneration	<u>4,200</u>	<u>-</u>
<b>Total resources expended</b>	<u>871,492</u>	<u>743,343</u>
<b>Net income</b>	<u>164,661</u>	<u>27,283</u>

This page does not form part of the statutory financial statements