

Disability Together Limited

England & Wales · Charity number 1102489

Details

Other names	LIVING OPTIONS DEVON
Status	Registered
Legal form	Charitable company
Company number	04925281
Registered	2004-03-04
Register	View on the Charity Commission register

Contact

Address	Units 3-4 Cranmere Court Lustleigh Close Matford Business Park Exeter EX2 8PW
Phone	01392459222
Email	info@disabilitytogether.org.uk
Website	www.disabilitytogether.org.uk

Activities

Objects: (A) TO PROVIDE RELIEF TO INHABITANTS OF DEVON WHO HAVE NEED BECAUSE OF MENTAL OR PHYSICAL DISABILITY AND(B) TO EDUCATE THE PUBLIC ABOUT THE NEEDS OF THOSE WITH A MENTAL OR PHYSICAL DISABILITY.

Activities: The objects of the charity are to provide relief to the inhabitants of Devon and other areas within the United Kingdom who have special need because of a mental or physical disability, and to educate the public about the needs of those with mental or physical disabilities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** THE INHABITANTS OF DEVON
- Bath And North East Somerset
- Cornwall
- Devon
- Dorset
- Gloucestershire
- North Somerset
- Somerset
- South Gloucestershire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,335,878	£2,262,653	£355,203	75
2024-03-31	£2,147,123	£2,101,456	£281,978	36
2023-03-31	£1,931,966	£1,999,190	£236,311	35
2022-03-31	£1,986,897	£2,032,642	£303,535	33
2021-03-31	£1,837,504	£1,739,956	£349,280	33

Trustees

Name	Role	Appointed
ANDREW PHILIP BARGE	Chair	2013-10-14
Catherine Rachel Holmes		2022-06-29
Charles Peter Timothy Radclyffe		2023-03-15
Richard Alexander Magnus Manley		2020-12-02
Sam Hyde		2023-06-28
Susan Patricia Fallon		2017-09-27
Tina Gail Naldrett		2021-09-22
Tracey Aggett		2025-07-02

Disability Together Limited

England & Wales - Charity number 1102489

Accounts

Company registration number: 04925281

Charity registration number: 1102489

Disability Together Limited (formerly Living Options Devon)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Disability Together Limited (formerly Living Options Devon)

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Disability Together Limited (formerly Living Options Devon)

Reference and Administrative Details

Chairman	A Barge
Trustees	S Fallon R Manley S Hyde C R Holmes C Radclyffe T G Naldrett T Aggett
Company secretary	D King
Charity Registration Number	1102489
Company Registration Number	04925281

Registered Office	The charity is incorporated in England and Wales. Units 3-4 Cranmere Court Lustleigh Close Matford Business Park Exeter EX2 8PW
Auditor	Westcotts (SW) LLP Tallford House, 38 Walliscote Road Weston-super-Mare BS23 1LP
Solicitors	Kitson LLP The Forum Barnfield road Exeter Devon
Bankers	National Westminster Bank PLC 59 High Street Exeter EX4 3DL

Disability Together Limited (formerly Living Options Devon)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	S Fallon
	R Manley
	S Hyde
	C R Holmes
	C Radclyffe
	T G Naldrett
	T Aggett (appointed 2 July 2025)

Chairman:	A Barge
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Secretary:	D King
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Structure, governance and management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 8 October 2003 and registered as a charity on 4 March 2004. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute up to £10.

Change of name

The charity changed its name from Living Options Devon to Disability Together on 10 September 2025.

Recruitment and Appointment of Board of Trustees

The directors of the company, who are also charity trustees for the purposes of charity law, who served during the year are listed under legal and administrative information on page 1.

A board of trustees of at least 5 members, who meet quarterly, administers the charitable company. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charitable company.

The CEO has full delegated authority for all aspects of the Charity's performance. The CEO's pay is determined via the Remuneration Committee of the Board which consists of the Chair of Trustees together with two other nominated Trustees as needed. When invoked, the remuneration committee are informed using available external benchmarking and the Charity's performance and financial data. The CEO is responsible for setting competitive, fair and equitable pay scales for other members of the Executive and staff team. This is done in discussion with the Executive Team and Trustees as appropriate, and with reference to Job Evaluation schemes as appropriate. There is a policy in place outlining our approach to pay which has been approved by the Board and along with all other policies are reviewed on a minimum 3-years basis.

Disability Together Limited (formerly Living Options Devon)

Trustees' Report

No less than 75% of the total number of trustees shall be persons with a disability and/or Deaf (who use British Sign Language (BSL) as their first or preferred language).

The Board of Trustees are comprised of individuals who possess a range of skills and experience that will enable them to effectively fulfil their individual roles on the Board. Recruitment is by open advertisement or via a recruitment agency. We provide a Job Description and Person Specification for Trustee roles. Selection being against the requirements of the published person specification via an interview process attended by 2 members of our Trustee Board. Appointment of people with the necessary skills set is informed by a regular Board skills audit. There is a comprehensive induction process and checklist. Board training needs are identified formally at annual individual Trustee performance reviews. Annual Board Development days provide whole board training.

A Chairman is appointed by the trustees from the elected members. The trustees also appoint a Secretary to the Company and fix the remuneration for the post.

Objectives and activities

The objectives of the charity are to provide relief to inhabitants of Devon who have need because of mental or physical disability, and to educate the public about the needs of those with a mental or physical disability.

The Disability Together Strategic Plan 2021-2026 was approved by the Board of Trustees which sets the direction of the Charity, describing a clear vision for the future. It provides a realistic structured plan to guide us to achieve our strategic aims. It includes the views of all of our main stakeholders, and most importantly, the view of service users. The plan was ambitious and challenged our thinking and how we operate but was achievable because it builds on the good reputation that Disability Together has rightly earned. The strategic plan is based around service user need, incorporating a Digital Strategy alongside a Marketing and Fundraising strategy. The Digital Strategy promotes accessible digital opportunities for all.

Our Vision

People with disabilities and Deaf people have the same life chances and opportunities to be active and equal members of society.

Our Values

Our values underpin everything that we do. They have not changed since 1990 and shape our behaviour both as an organisation and as people working with and for Disability Together.

We believe in a fully accessible society where all people can enjoy freedom of choice and equality of opportunity.

We are user-led in all we do, enabling people with disabilities and Deaf people to influence and manage our full range of services and projects.

We believe we deliver the highest standards of service to all the people with whom we work.

We operate a culture of open communication, empowerment and development, where individual abilities are respected and people are encouraged to achieve their full potential.

Disability Together Limited (formerly Living Options Devon)

Trustees' Report

Our Mission

Disability Together is a user-led organisation which seeks to ensure that people with disabilities and Deaf people across Devon and the United Kingdom (UK) have the opportunity to live the life they choose.

Some examples of the challenges continuing to face disabled people drawn from a variety of research reports:

- ☐ Disabled people aged 16 to 64 years had poorer ratings than non-disabled people on all four personal well-being measures – life satisfaction, happiness, worthwhileness and anxiety. Average anxiety levels were higher for disabled people at 4.6 out of 10, compared with 3.0 out of 10 for non-disabled people (year ending June 2021). (ONS, 2022)
- ☐ Disabled people are more likely to report feelings of loneliness "often or always"
In 2024, the employment rate of disabled people was 53.1% compared to 81.6% for people who are not disabled. Disabled people are more likely to be in lower-skilled occupations, be self-employed, part-time, or on zero-hour contracts, experience underemployment, low pay, and fewer career opportunities (The employment of disabled people 2024, Department for Work & Pensions)
- ☐ The proportion of disabled people with no qualifications is nearly three times that of non-disabled people (ONS, 2022)
Disabled people are more likely to experience poverty and unemployment, have lower incomes, and face extra living costs. These economic challenges mean disabled people are particularly vulnerable to the rising costs of living. (House of Lords Library, UKParliament, December 2022)
- ☐ Disabled households need an extra £1,095 each month. This is just to have the same standard of living as non-disabled households (Disability Price Tag report, Scope 2025)
3 out of 4 disabled people (72%) have experienced negative attitudes or behaviour in the last 5 years. 9 out of 10 disabled people (87%) who had experienced negative attitudes or behaviour said it had a negative effect on their daily lives. 44% of disabled people said they feel less equal to others because of the attitudes and behaviours they experience. (Scope, 2022)
- ☐ 43% of disabled people feel they have the chance to be as active as they desire, compared to 69% of non-disabled people. Disabled women are more likely feel the disparity in perceived opportunity compared to disabled men (39% vs 48%). (Alliance, 2024)
Disabled adults are more likely to be victims of crime (20.8%) than other adults (19.0%), and disabled children aged 10 to 15 (12.0%) are almost twice as likely to be victims of crime than other children (6.3%). Disabled women are more likely to experience domestic abuse and sexual assault than non-disabled women. (National Disability Strategy update, December 2022)
- ☐ 12.5% of disabled adults reported difficulty moving around buildings. 15.3% said there were not enough places to rest when accessing services. 13.1% experienced difficulty accessing toilets, compared to 2.2% of non-disabled adults. 19.9% of disabled adults cited cost as a barrier to accessing products or services, compared to 15.4% of non-disabled adults. Many disabled people reported needing to plan extensively before accessing public spaces, due to concerns about parking, rest areas, and sensory overload. Online services were often preferred, but accessibility varied depending on service design and delivery. (Make life more inclusive: understanding disabled people's access to activities, products and services - ONS, 2022).

Disability Together Limited (formerly Living Options Devon)

Trustees' Report

(15.1%) than non-disabled people (3.6%) (year ending March 2021). : The proportion of disabled people who felt lonely "often or always" in 2021 has increased compared with 2014 (ONS, 2022)

What is Disability Together doing to address this?

- Promoting the needs and rights of disabled people
- Providing Peer Support
- Information, advice and support
- Training disabled and Deaf people
- Advocacy
- Engagement services
- Counselling for Deaf and disabled people
- Support for victims of crime
- Improving access to services and leisure facilities
- Promoting activities to support health and wellbeing

How Does this help? (Our interim outcomes)

People will be provided with emotional and peer support; feel listened to and less alone; more resilient and empowered to make positive changes in their lives.

People will feel more informed; more equipped to manage their circumstances; and more able to make choices which meet their needs

People will feel more connected, addressing loneliness and isolation

People will be safeguarded, supported and empowered to express their views and wishes and involved in decisions being made about their lives

People will gain or maintain independence

People will have increased skills and confidence

People will be enabled to live more active lives

People will have the opportunity to share their experiences and views; to highlight issues that matter to them, and help to shape more inclusive services

A wider range of places, services and organisations will have improved awareness, accessibility and inclusivity

What are we aiming for? (Long term impact)

Disabled and d/Deaf people have the same life chances and opportunities to be active and equal members of society.

Our impact report 2022-24 explains more about how we worked towards this vision and some of our achievements for each of the interim outcomes. Every two years a comprehensive Impact Report is produced which outlines the wider outcomes that the charity has delivered for our beneficiaries. This report, whilst very informative for Trustees and external stakeholders, is not considered cost effective to produce annually.

Board members take part in an annual Development Day which offers an opportunity to review and discuss the achievements of the Charity against their stated aspirations and objectives for the period.

Disability Together Limited (formerly Living Options Devon)

Trustees' Report

Review of Activities

The Board of Trustees meets four times a year together, with online meetings as and when required.

The Strategic Plan which sets out the Charity's Mission, Aims and Strategic Objectives is developed and approved by the Board in full consultation with our service users, beneficiaries, funders and other stakeholders. Once the Strategic Plan has been agreed, the CEO has delegated responsibility from the Board for delivery of the strategic objectives as set out in the Strategic Plan. The CEO reports at each quarterly Board meeting how they are meeting the objectives outlined in the Strategic Plan. Annual financial, fundraising and performance targets are developed by the Executive Team who report through quarterly reports to the Board. (e.g. management accounts, compliance with reserves policy, accident reporting, RAG rating for all projects and service areas against delivery targets, equality data monitoring, complaints and compliments etc).

The Strategic Plan has been reviewed by the Board ensuring that it is still relevant and appropriate for the needs of Disability Together. Service user and stakeholder views continue to be gathered as part of this review process.

Strategic Report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Financial review

The net surplus for the year amounted to £73,225 of which £(5,734) related to a restricted funds deficit and £78,959 was attributable to an unrestricted funds surplus. On 31 March 2025 total funds were £355,203 (2024: £281,978). Unrestricted funds were £344,870 (2024: £265,911) and restricted funds were £10,333 (2024: £16,067). Net current assets were £302,527 (2024: £233,433). We have continued to deliver our services to more beneficiaries year on year.

Disability Together applies for funding from grant makers and trusts, tenders for contracts and runs fundraising campaigns. The Strategic Plan contains a Fundraising Strategy outlining strategic objectives. The CEO has delegated authority to identify how these Strategic Objectives will be delivered at an operational level. They work with the Fundraising team to develop annual targets which are embedded into the budget for the following year. The Board are provided with a quarterly summary of all fundraising applications against progress and success rates. Fundraising targets are an integral part of the management accounts/budget setting process. All projects and services for which funds are secured ensure their monitoring regimes are in accordance with funders requirements. Data collection for monitoring purposes is centrally supported and regulated through our Research and Monitoring function.

Disability Together is registered with and follows the standards of the Fundraising Regulator, and the Fundraising Lead is a member of, and follows the standards of, the Chartered Institute of Fundraising.

Disability Together Limited (formerly Living Options Devon)

Trustees' Report

Disability Together has a proven track record in relation to our on-going sustainability over many years. We have developed a reputation for high quality and reliable service provision. So, whilst individual funding streams may ebb and flow, we have a solid pipeline of potential funders who want to support our work, and in the competitive world of commissioning, we offer excellent value for money due to a highly committed staff team combined with efficient systems and processes. This has resulted in being awarded 2nd and 3rd contract terms. We believe our success factors are a truly User Led Ethos, combined with a focus on outcome measurement for our beneficiaries. Our services are always designed around service user need, having people with lived experience involved at every level of the Charity. We plan to continue identifying what our service users and stakeholders need from us moving forwards, identifying appropriate funding sources that match the Charity's aims and objectives.

Risk Management

The Trustees conducted a review of the major risks to which the charity is exposed, and a Risk Management policy is in place. A risk register has been long established and is updated quarterly. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The Strategic Plan 2021-2026 sets a clear direction for the Charity and mitigates external risks to funding by allowing for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients, and visitors.

Principle risks have been identified as Reputational Damage, Financial/Litigation Risks, challenges with staff recruitment and continued cyber security risks, all of which have clear risk mitigation plans in place. We understand that the nature of risk is ever changing and strive to keep a clear focus on risk identification and effective risk management.

Reserve Policy

The Trustees recognise that Disability Together is currently in a secure financial position with plans for further income generation from a variety of sources and effective processes for monitoring expenditure.

However, the trustees also recognise that the Charity needs to hold reserves for the following principal reasons:

- To produce income to be used for funding such as deficits as arise from the Charity's operations;
- To meet any deficits not covered by income in any one year;
- To meet major items of unforeseen expenditure;
- Pay redundancy costs if services are reduced;
- To enable the charity to continue its core operations for a period of at least 3 months, even in the event of major withdrawal of external funding;
- Winding up the charity in the event of closure.

The Charity will therefore endeavour to maintain a level of reserves appropriate to the financial climate in which it is operating, with particular reference to potential major financial risks (such as loss of funding) and the charity's commitment to the many people it serves.

Disability Together Limited (formerly Living Options Devon)

Trustees' Report

The trustees hereby resolve that they shall seek to build up and maintain from grant income, unrestricted surpluses, investment income and fundraising, an adequate level of reserves, to be monitored bi-annually, in order to protect the Organisation in relation to the areas of opportunity and risk set out above.

They further resolve that the level of free reserves, which stand at £292,194 (unrestricted reserves of £344,870 less unrestricted fixed assets of £52,676) as of 31 March 2025, that the Organisation seeks to establish will cover the potential winding-up costs of the charity which stands at £312,000. The Trustees' stated aim is to return surpluses over the next 5 years to reach this target by 2029.

Investment Policy

During the year the Trustees reviewed their investment policy and continue to utilize the existing interest paying bank account. The investment policy and potential opportunities will continue to be kept under review to ensure that the charity responds positively to any changing circumstances.

Public Benefit

Public benefit is the legal requirement of every organisation set up for one or more charitable aims to be able to demonstrate that its aims are for the public benefit if it is to be recognised and registered as a charity in England and Wales. Disability Together continues to raise awareness of the needs of Disabled and d/Deaf people to a range of organisations across Devon and develop user-led services which promote and support choice and independent living. Service users are also encouraged and supported to participate in the planning, delivery and evaluation of local, regional and national services. During 2024/25 Disability Together has delivered a number of projects/services for the public benefit including:

- A general holistic advocacy service across Devon for vulnerable people leading a consortium of three other charities to deliver the service. This includes statutory Care Act Advocacy (including Prisoner advocacy); the Independent Mental Capacity Advocacy and Deprivation of Liberty safeguarding service, the Independent Mental Health Act Advocacy and Health Complaints advocacy service working with Rethink Mental Illness.
- A range of Deaf Led services run by and for the Devon Deaf community including wellbeing services, BSL counselling for Deaf people and supporting Deaf people with other aspects of their daily lives.
- A Victim support service for disabled and Deaf people who have been victims of crime.
- The Devon Engagement service in which Disability Together leads a partnership of other charities to ensure that those who are hardest to reach are consulted when decisions are being made by the local authority and health in relation to disabled people's health and wellbeing.
- The Time to Talk project which aims to tackle loneliness and isolation amongst Devon's Disabled people, including a telephone helpline and Peer Support Volunteers.
- Accessibility Services to improve the lives of disabled people, working with businesses by delivering access audits, training and consultancy.
- The See Hear Centre (operating out of the Roundswell Centre, Barnstaple) offering information, advice and equipment for sight and hearing loss and signposting to additional support services locally.
- Both disabled and Deaf Counselling Services are provided
- Waiting Well Project to support people on Elective Care waiting lists by connecting them with community-based support to improve their quality of life and independence.

Disability Together Limited (formerly Living Options Devon)

Trustees' Report

- Oliver McGowan Mandatory Training on Learning Disability and Autism for all NHS health and social care staff across Devon.
- Travelling with Confidence - a Motability funded project to increase disabled peoples' confidence using public transport through travel training, across Devon, Plymouth and Torbay; in partnership with another local charity, Devon Communities Together.

The Trustees have paid due regard to the guidance provided by The Charity Commission on public benefit in deciding what activities the charity should undertake.

Plans for the future

During 2025/26 we will continue to progress towards our Operational Objectives set out in our Strategic Plan:

- Operational Objective 1 - To enable disabled and Deaf people to have a voice and receive the services they need, by continuing to provide advocacy, information and advice, victim support and engagement services.
- Operational Objective 2 - To continue to provide services which support wellbeing, independence and address loneliness and isolation.
- Operational Objective 3 - To aid recovery from the Covid 19 pandemic, whilst promoting wellbeing more generally, we will extend our Deaf led specialist counselling service to cover all disabilities, increasing capacity to support more beneficiaries.
- Operational Objective 4 - To strengthen the voice of disabled and Deaf people in South West care settings, we will recruit and support a team of Experts by Experience.
- Operational Objective 5 - To develop more holistic, integrated and cost-effective services, we will create the LOD Hub so we can develop clear referral pathways across our Charity
- Operational Objective 6 - To provide a more equitable service across Devon, we will ensure support is embedded within all four Devon - wide localities including West Devon and Plymouth and South Devon and Torbay localities.
- Operational Objective 7 - To turn our strapline 'Accessibility Matters' into a reality we will market our Accessibility products (access auditing, disability and Deaf training, easy read and other accessible formats, mystery shopper services etc.) to more partners across the South West.

This will be the final year of delivery for our Strategic Plan 2021-2026. A new strategic plan will be developed in 2026, alongside Trustees, staff, volunteers and service users, continuing to identify and deliver appropriate advice and support to enable Disabled and d/Deaf people to have choice, control and opportunities in life and be active and equal members of society.

Celebrating the 35th Anniversary of the charity and looking to the future, the organisation has begun a process of rebranding the charity (including the change of name on 10 September 2025), enabling us to reach more people and to connect with more organisations and businesses ready to work together, to make a difference and to create positive change. This work will take place alongside our trustees, staff, volunteers, service users, partners and commissioners, gathering feedback and input into this process, which will be implemented during 2025/26.

Service Delivery

Disability Together was successful in re-tendering the contract to provide Adult advocacy Services (Care Act Advocacy across Devon and Torbay, IMHA, IMCA and NHS Complaints advocacy) and Paid Representative support. This contract will now run to March 2027 with options to extend for a further 3 years.

Disability Together Limited (formerly Living Options Devon)

Trustees' Report

Our Big Lottery Funded Wellbeing Service, continues to fund our Time to Talk project, reducing loneliness and isolation for disabled and Deaf people across Devon. This also included a Volunteer Coordinator to provide Peer Support volunteers, supporting disabled people to attend community-based services; Access Audits and training for community groups to promote access to services and educate how to support disabled and Deaf people in the community.

The continuation of the NHS Waiting Well Project for another year to support people on a wider range of waiting lists across Devon, Torbay and Plymouth by connecting them with community-based support to improve their quality of life.

We will continue with projects including support for disabled victims of crime; support and advice service for people in North Devon who have a sensory loss; ongoing funding for our Countryside Mobility project, funding for the Equality Reference Group contract funded through Devon County Council to represent disability at a strategic level, and we will continue our User-Led Counselling Service, building on the learning of our Deaf led Counselling service, funded through a range of independent charitable Trusts and Foundations.

Being part of the strategic partnership of the new VCSE Assembly to champion the voice of disabled and Deaf people across Devon, Plymouth and Torbay.

We also secured funding for new research and development projects working with Bath Spa University and the Wellcome Trust exploring the lived experiences of a diverse range of disabled people through the concept of "adversity inoculation", gathering personal stories that highlight strengths, skills, aspirations, and achievements alongside the barriers people face. This will help challenge negative stereotypes and deficit-based narratives surrounding disability.

We also received innovation funding from the National Association of Accessible Transport (NCAT), to further develop our Travelling with Confidence project through Driving Inclusion: Bus Drivers and Disabled Passenger Interactions.

Statement of trustees' responsibilities

The trustees (who are also the directors of Disability Together Limited (formerly Living Options Devon) for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 charitable company will continue in business.

Disability Together Limited (formerly Living Options Devon)

Trustees' Report

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 24/9/25 and signed on its behalf by:



A Barge
Chairman

Disability Together Limited (formerly Living Options Devon)

Independent Auditor's Report to the Members of Disability Together Limited (formerly Living Options Devon)

Opinion

We have audited the financial statements of Disability Together Limited (formerly Living Options Devon) (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 31 March 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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 original financial statements were 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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Disability Together Limited (formerly Living Options Devon)

Independent Auditor's Report to the Members of Disability Together Limited (formerly Living Options Devon)

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

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

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

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 10 and 11), 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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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.

Disability Together Limited (formerly Living Options Devon)

Independent Auditor's Report to the Members of Disability Together Limited (formerly Living Options Devon)

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

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The company is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other companies legislation. The company is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Disability Together Limited (formerly Living Options Devon)

Independent Auditor's Report to the Members of Disability Together Limited (formerly Living Options Devon)

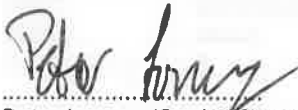
Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

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



Peter Lomax (Senior Statutory Auditor)

For and on behalf of Westcotts (SW) LLP
Chartered Accountants & Statutory Auditor
Westcotts (SW) LLP
Tallford House, 38 Walliscote Road
Weston-super-Mare BS23 1LP

Date: 25/9/25

Disability Together Limited (formerly Living Options Devon)

**Statement of Financial Activities for the Year Ended 31 March 2025
(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	30,245	-	30,245
Charitable activities	4	2,135,592	155,351	2,290,943
Investment income	5	7,917	-	7,917
Other income		6,773	-	6,773
Total income		<u>2,180,527</u>	<u>155,351</u>	<u>2,335,878</u>
Expenditure on:				
Charitable activities	6	<u>(2,101,568)</u>	<u>(161,085)</u>	<u>(2,262,653)</u>
Total expenditure		<u>(2,101,568)</u>	<u>(161,085)</u>	<u>(2,262,653)</u>
Net income/(expenditure)		<u>78,959</u>	<u>(5,734)</u>	<u>73,225</u>
Net movement in funds		78,959	(5,734)	73,225
Reconciliation of funds				
Total funds brought forward		<u>265,911</u>	<u>16,067</u>	<u>281,978</u>
Total funds carried forward	17	<u>344,870</u>	<u>10,333</u>	<u>355,203</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	8,138	-	8,138
Charitable activities	4	1,964,818	168,993	2,133,811
Investment income	5	3,054	-	3,054
Other income		2,120	-	2,120
Total income		<u>1,978,130</u>	<u>168,993</u>	<u>2,147,123</u>
Expenditure on:				
Charitable activities	6	<u>(1,942,899)</u>	<u>(158,557)</u>	<u>(2,101,456)</u>
Total expenditure		<u>(1,942,899)</u>	<u>(158,557)</u>	<u>(2,101,456)</u>
Net income		<u>35,231</u>	<u>10,436</u>	<u>45,667</u>
Net movement in funds		35,231	10,436	45,667
Reconciliation of funds				
Total funds brought forward		<u>230,680</u>	<u>5,631</u>	<u>236,311</u>
Total funds carried forward	17	<u>265,911</u>	<u>16,067</u>	<u>281,978</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 19 to 33 form an integral part of these financial statements.

Disability Together Limited (formerly Living Options Devon)

**(Registration number: 04925281)
Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	52,676	48,545
Current assets			
Debtors	12	286,192	530,024
Cash at bank and in hand		808,992	401,978
		<u>1,095,184</u>	<u>932,002</u>
Creditors: Amounts falling due within one year	13	<u>(792,657)</u>	<u>(698,569)</u>
Net current assets		<u>302,527</u>	<u>233,433</u>
Net assets		<u>355,203</u>	<u>281,978</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		10,333	16,067
Unrestricted income funds			
Unrestricted funds		<u>344,870</u>	<u>265,911</u>
Total funds	17	<u>355,203</u>	<u>281,978</u>

The financial statements on pages 16 to 33 were approved by the trustees, and authorised for issue on 24.10.25 and signed on their behalf by:



A Barge
Chairman

The notes on pages 19 to 33 form an integral part of these financial statements.

Disability Together Limited (formerly Living Options Devon)

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		73,225	45,667
Adjustments to cash flows from non-cash items			
Depreciation		33,681	29,423
Investment income	5	(7,917)	(3,054)
(Profit)/loss on disposal of tangible fixed assets		<u>(833)</u>	<u>77</u>
		98,156	72,113
Working capital adjustments			
Decrease/(increase) in debtors	12	243,832	(127,662)
(Decrease)/increase in creditors	13	(16,555)	13,473
Increase in deferred income		<u>110,643</u>	<u>72,261</u>
Net cash flows from operating activities		<u>436,076</u>	<u>30,185</u>
Cash flows from investing activities			
Interest receivable and similar income	5	7,917	3,054
Purchase of tangible fixed assets	11	(37,812)	(28,978)
Sale of tangible fixed assets		<u>833</u>	<u>-</u>
Net cash flows from investing activities		<u>(29,062)</u>	<u>(25,924)</u>
Net increase in cash and cash equivalents		407,014	4,261
Cash and cash equivalents at 1 April		<u>401,978</u>	<u>397,717</u>
Cash and cash equivalents at 31 March		<u>808,992</u>	<u>401,978</u>

All of the cash flows are derived from continuing operations during the above two periods.

Charity law prohibits the use of net cash inflows on any endowment or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 19 to 33 form an integral part of these financial statements.

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Units 3-4 Cranmere Court
Lustleigh Close
Matford Business Park
Exeter
EX2 8PW

2 Accounting policies

Statement of compliance

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

Basis of preparation

Disability Together Limited (formerly Living Options Devon) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from training and access audits is included as income in the period in which the relevant training session or audit visit takes place.

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

Donations and legacies

Income from donations and grants, including capital grants, is included when these are receivable, except as follows:

·When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

·When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included until the pre-conditions for use have been met.

·When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in restricted funds when receivable.

Training and access audits

Income from training and access audits is included as income in the period in which the relevant training session or audit visit takes place.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other income

Interest is recognised when receivable by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold property	- straight line over the life of the lease
Fixtures and fittings	- 3 years straight line
Equipment	- 5-15 years straight line
Website	- 5 years straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Financial instruments

Classification

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Impairment

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments

Debt instruments are subsequently measured at amortised cost.

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £
Donations	30,245	30,245
	<u>30,245</u>	<u>30,245</u>
	Unrestricted funds General £	Total 2024 £
Donations	8,138	8,138
	<u>8,138</u>	<u>8,138</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Grants	29,252	155,351	184,603
Fees and contracts	2,106,340	-	2,106,340
	<u>2,135,592</u>	<u>155,351</u>	<u>2,290,943</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Grants	95,456	168,993	264,449
Fees and contracts	1,869,362	-	1,869,362
	<u>1,964,818</u>	<u>168,993</u>	<u>2,133,811</u>

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Investment income

	Unrestricted funds General £	Total 2025 £
Bank interest receivable	7,917	7,917
	<u>7,917</u>	<u>7,917</u>
	Unrestricted funds General £	Total 2024 £
Bank interest receivable	3,054	3,054
	<u>3,054</u>	<u>3,054</u>

6 Expenditure on charitable activities

Expenditure on charitable activities by fund type

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Support costs	2,101,568	161,085	2,262,653
	<u>2,101,568</u>	<u>161,085</u>	<u>2,262,653</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Service provision	3,683	8,271	11,954
Support costs	1,939,216	150,286	2,089,502
	<u>1,942,899</u>	<u>158,557</u>	<u>2,101,456</u>

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

Expenditure on charitable activities by activity type

		Support costs £	Total funds 2025 £
Service provision		2,237,459	2,237,459
Governance costs		25,194	25,194
		<u>2,262,653</u>	<u>2,262,653</u>

	Direct costs £	Support costs £	Total funds 2024 £
Service provision	11,954	2,058,609	2,070,563
Governance costs	-	30,893	30,893
	<u>11,954</u>	<u>2,089,502</u>	<u>2,101,456</u>

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Total 2025 £	Total 2024 £
Premises	67,845	67,843
Telephone	12,699	16,150
Bank charges	1,639	541
Enablement costs	40,016	33,866
Travel	58,081	43,715
Office costs	106,686	110,809
Recruitment	4,417	7,438
Training	16,618	10,732
Service provision fees	468,935	443,894
Publicity	9,713	3,772
Depreciation, amortisation and other similar costs	33,681	29,423
Sundries	8,906	6,086
Volunteers' expenses	1,782	1,633
User costs	3,375	4,978
Auditors' remuneration	7,694	6,645
Legal fees	17,500	24,248
Wages and salaries	1,258,032	1,146,158
Social security costs	96,744	87,571
Pension costs	48,290	44,000
	<u>2,262,653</u>	<u>2,089,502</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
(Profit)/loss on disposal of tangible fixed assets	(833)	77
Depreciation of fixed assets	<u>33,681</u>	<u>29,423</u>

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Trustees remuneration and expenses

During the year no Trustees (2024: no) made donations or paid for services provided to them by the charitable company worth a total of £nil (2024: £nil).

During the year, no expenses were incurred (2024: £nil) in providing services to any of the Trustees (2024: £nil) to enable them to undertake their duties (both as Trustees and Non-Trustees delivering project work).

Also during the year, no expenses (2024: £nil) were reimbursed to any of the Trustees (2024: £nil), of which £nil (2024: £nil) related to the attendance at various meetings.

The amount expenses waived by the trustees during the year totalled £Nil (2024 - £Nil).

Donations made by the trustees without any conditions attached totalled £1,360 for the year (2024 - £Nil).

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Wages and salaries	1,258,032	1,146,158
Social security costs	96,744	87,571
Pension costs	48,290	44,000
	<u>1,403,066</u>	<u>1,277,729</u>

The average head count of employees during the year was 75 (2024: 63).

No employee received emoluments of more than £60,000 during the year.

The key management personnel are considered to be the Chief Executive Officer, the Deputy Chief Executive Officer and the Finance Manager. The total benefits paid to key management personnel for services provided to the charity were £155,933 (2024: £150,904).

11 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Website £	Equipment £	Total £
Cost					
At 1 April 2024	92,267	77,398	26,400	453,924	649,989
Additions	-	9,080	4,750	23,982	37,812
Disposals	<u>-</u>	<u>(19,506)</u>	<u>-</u>	<u>(62,492)</u>	<u>(81,998)</u>
At 31 March 2025	<u>92,267</u>	<u>66,972</u>	<u>31,150</u>	<u>415,414</u>	<u>605,803</u>
Depreciation					
At 1 April 2024	92,267	69,379	8,535	431,263	601,444
Charge for the year	-	8,397	12,940	12,344	33,681
Eliminated on disposals	<u>-</u>	<u>(19,506)</u>	<u>-</u>	<u>(62,492)</u>	<u>(81,998)</u>
At 31 March 2025	<u>92,267</u>	<u>58,270</u>	<u>21,475</u>	<u>381,115</u>	<u>553,127</u>
Net book value					
At 31 March 2025	<u>-</u>	<u>8,702</u>	<u>9,675</u>	<u>34,299</u>	<u>52,676</u>
At 31 March 2024	<u>-</u>	<u>8,019</u>	<u>17,865</u>	<u>22,661</u>	<u>48,545</u>

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Debtors

	2025	2024
	£	£
Trade debtors	94,246	394,788
Prepayments and accrued income	<u>191,946</u>	<u>135,236</u>
	<u>286,192</u>	<u>530,024</u>

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	43,363	36,916
Other taxation and social security	21,306	21,441
VAT	29,966	49,997
Accruals	20,774	23,610
Deferred income	677,248	566,605
	<u>792,657</u>	<u>698,569</u>

14 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Within one year	65,075	65,471
Between one and five years	100,097	167,837
	<u>165,172</u>	<u>233,308</u>

15 Deferred income

	2025	2024
	£	£
B/fwd	566,605	494,344
Amount released to income	(566,605)	(494,344)
Amount deferred in year	<u>655,703</u>	<u>566,605</u>
C/fwd	<u>655,703</u>	<u>566,605</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £48,290 (2024 - £44,000).

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Restricted funds				
The National Lottery Community Fund	-	10,000	(10,000)	-
Ninevah Trust	-	2,500	(2,500)	-
Norman Family Charitable Trust	-	1,500	(1,500)	-
Tesco Stronger Starts	-	1,125	(1,125)	-
BLF Community Fund Wellbeing Service	15,738	88,003	(102,805)	936
Webb Family Charitable Trust	-	1,000	(1,000)	-
Steven Bloch Image of Disability Charitable Trust	-	500	(500)	-
North Devon Coast National Landscapes	-	1,692	(1,692)	-
Travel With Confidence	329	49,031	(39,963)	9,397
	<u>16,067</u>	<u>155,351</u>	<u>(161,085)</u>	<u>10,333</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Restricted funds				
NHS Charities Together	5,631	16,237	(21,868)	-
Devon Community Foundation Household Support Grant	-	9,405	(9,405)	-
BLF Community Fund Wellbeing Service	-	121,298	(105,560)	15,738
Peter Harrison	-	10,000	(10,000)	-
Travel with confidence	-	935	(606)	329
David Family Foundation	-	2,000	(2,000)	-
BLF Community Fund Deaf Counselling	-	9,118	(9,118)	-
	<u>5,631</u>	<u>168,993</u>	<u>(158,557)</u>	<u>16,067</u>

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

NHS Charities Together Community Partnership Grant Programme Options for Living Project

Funding to train a team of community vaccine champions to increase Devon's Covid-19 vaccine uptake in higher risk communities & to improve support for patients coming home after a stay in hospital from harder to reach groups and people with protected characteristics.

Devon Community Foundation Household Support Grant

Funding to support disabled and Deaf people that are experiencing financial hardship.

Big Lottery Fund - Wellbeing Service

Includes the continuation of the 'Time to Talk' project to tackle loneliness and isolation amongst Devon's disabled people, a telephone helpline, Peer Support Volunteers and Deaf Counselling.

Peter Harrison

Towards the cost of the implementation of the 'Get Active Together' programme across Devon and the Southwest.

Travel With Confidence

A project funded by Motability and delivered as a partner of Devon Communities Together, the Travel with Confidence training scheme for disabled people designed to raise awareness, build lasting confidence, and generate a sense of independence when using public transport.

David Family Foundation

Contribution to the Countryside Mobility Project. An award-winning scheme that empowers and enables people to access and enjoy the countryside with friends and family, who may otherwise struggle to do so. In partnership with 60 of the South West's finest outdoor locations, Countryside Mobility provides a network of all-terrain mobility scooters for visitors to hire and enjoy memories of special places with loved ones.

BLF Community Fund Deaf Counselling

The Deaf Counselling Project provides high quality, accessible therapy to Deaf British Sign Language (BSL) Users, ensuring Deaf people have access to the tools they need to cope with their personal situation; thus empowering them to live the life they choose. This funding covers four months running costs for this project.

The National Lottery Community Fund

Towards the running costs of our accessible counselling service.

Ninevah Trust

Towards the running costs of our Countryside Mobility Project.

North Devon Coast National Landscapes

Running the Countryside Mobility site at Woolacombe, North Devon, including an all terrain wheelchair and marketing materials.

Norman Family Charitable Trust

Towards the running costs of our Countryside Mobility Project.

Tesco Stronger Starts

To fund an additional 2 hours per week for our Sight & Hearing Loss equipment support advisor.

Webb Family Charitable Trust

Towards the running costs of our Countryside Mobility Project.

Disability Together Limited (formerly Living Options Devon)

Notes to the Financial Statements for the Year Ended 31 March 2025

Steven Bloch Image of Disability Charitable Trust

Towards the expenses of our lived-experience Photography volunteer.

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	52,676	-	52,676
Current assets	968,061	127,123	1,095,184
Current liabilities	(675,867)	(116,790)	(792,657)
Total net assets	<u>344,870</u>	<u>10,333</u>	<u>355,203</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	48,545	-	48,545
Current assets	905,591	26,411	932,002
Current liabilities	(688,224)	(10,345)	(698,569)
Total net assets	<u>265,912</u>	<u>16,066</u>	<u>281,978</u>

19 Related party transactions

There were no related party transactions in the year, other than those that are already disclosed in the above notes.

Disability Together Limited

England & Wales - Charity number 1102489

Accounts

Company registration number: 04925281

Charity registration number: 1102489

Living Options Devon

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Living Options Devon

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Living Options Devon

Reference and Administrative Details

Chairman A Barge

Trustees S Fallon
R Manley
S Hyde
C R Holmes
C Radclyffe
T G Naldrett

Company secretary D King

Charity Registration Number 1102489

Company Registration Number 04925281

Registered Office The charity is incorporated in England and Wales.
Units 3-4 Cranmere Court
Lustleigh Close
Matford Business Park
Exeter
EX2 8PW

Auditor 80 Oxford Street
Burnham-on-Sea
TA8 1EF

Solicitors Kitson LLP
The Forum
Barnfield road
Exeter
Devon

Bankers Lloyds
234 High Street
Exeter
EX4 3NL

Living Options Devon

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	S Fallon
	R Manley
	S Hyde
	B Imeson (resigned 27 September 2023)
	C R Holmes
	C Radclyffe
	T G Naldrett

Chairman:	A Barge
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Secretary:	D King
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Objectives and activities

The objects of the charity are to provide relief to inhabitants of Devon who have need because of mental or physical disability, and to educate the public about the needs of those with a mental or physical disability.

The Living Options Strategic Plan 2021-2026 was approved by the Board of Trustees which sets the direction for the Charity, describing a clear vision for the future. It provides a realistic structured plan to guide is to achieve our strategic aims. It includes the views of all of our main stakeholders, and most importantly, the view of service users and carers. The plan was ambitious and challenged our thinking and how we operate but was achievable because it builds on the good reputation that LOD has rightly earned. This new strategic plan is based around service user need, incorporating a new Digital Strategy alongside our Marketing and Fundraising strategy. Our new Digital Strategy promotes accessible digital opportunities for all.

Living Options Devon re-designed our existing services and developed new ones in response to the needs of local disabled and Deaf people during the COVID 19 pandemic, so that we can continue to support disabled and Deaf people as we move through the response and into the recovery phase and learn to live with COVID and the other challenges of our time.

Our Vision

People with disabilities and Deaf people have the same life chances and opportunities to be active and equal members of society.

Our Values

Our values underpin everything that we do. They have not changed since 1990 and shape our behaviour both as an organisation and as people working with and for Living Options Devon.

We believe in a fully accessible society where all people can enjoy freedom of choice and equality of opportunity.

We are user-led in all we do, enabling people with disabilities and Deaf people to influence and manage our full range of services and projects.

We believe we deliver the highest standards of service to all the people with whom we work.

We operate a culture of open communication, empowerment and development, where individual abilities are respected, and people are encouraged to achieve their full potential.

Our Mission

Living Options Devon (LOD) is a user-led organisation which seeks to ensure that people with disabilities and Deaf people across Devon and the United Kingdom (UK) have the opportunity to live the life they choose.

Trustees' Report

Some examples of the challenges continuing to face disabled people drawn from a variety of research reports:

- Disabled people aged 16 to 64 years had poorer ratings than non-disabled people on all four personal well-being measures - life satisfaction, happiness, worthwhileness and anxiety. Average anxiety levels were higher for disabled people at 4.6 out of 10, compared with 3.0 out of 10 for non-disabled people (year ending June 2021). (ONS, 2022)
- Disabled people are more likely to report feelings of loneliness "often or always" (15.1%) than non-disabled people (3.6%) (year ending March 2021). : The proportion of disabled people who felt lonely "often or always" in 2021 has increased compared with 2014 (ONS, 2022)
- In the first quarter of 2023, the employment rate of disabled people was 53.7% compared to 82.7% for people who are not disabled. disabled people with severe or specific learning difficulties, autism and mental illness had the lowest employment rates (House of Commons Library, 2023)
- The proportion of disabled people with no qualifications is nearly three times that of non-disabled people (ONS, 2022)
- Disabled people are more likely to experience poverty and unemployment, have lower incomes, and face extra living costs. These economic challenges mean disabled people are particularly vulnerable to the rising costs of living. (House of Lords Library, UKParliament, December 2022)
- 3 out of 4 disabled people (72%) have experienced negative attitudes or behaviour in the last 5 years. 9 out of 10 disabled people (87%) who had experienced negative attitudes or behaviour said it had a negative effect on their daily lives. 44% of disabled people said they feel less equal to others because of the attitudes and behaviours they experience. (Scope, 2022)
- Disabled people remain far less likely to feel that they have the opportunity to be as active as they want to be (41% vs 70% of non-disabled people). This "activity gap" has remained consistent in previous years, showing an ongoing unmet need. (Alliance, 2023)
- Disabled adults are more likely to be victims of crime (20.8%) than other adults (19.0%), and disabled children aged 10 to 15 (12.0%) are almost twice as likely to be victims of crime than other children (6.3%). Disabled women are more likely to experience domestic abuse and sexual assault than non-disabled women. (National Disability Strategy update, December 2022)
- The UK Disability Survey found that 28% of disabled people had difficulty accessing public spaces 'all the time or 'often'. 2 in 5 disabled people had experienced difficulties shopping around for products or services, with reported barriers including a lack of appropriate facilities (16%), difficulty using public transport (15%), and difficulty moving around premises (13%) (Disability Unit , 2021)
- People with a long-term illness or health conditions are around 25% less likely to have enjoyed nature in the past 14 days than others (Disability Unit, 2021)

Living Options Devon

Trustees' Report

What is Living Options Devon doing to address this?

- Promoting the needs and rights of disabled people
- Providing Peer Support
- Information, advice and support
- Training disabled and Deaf people
- Supporting independence
- Advocacy
- Engagement services
- Supporting deaf people to gain employment
- Counselling for Deaf and disabled people
- Support for victims of crime
- Improving access to services and leisure facilities
- Promoting activities to support health and wellbeing

How Does this help? (Our interim outcomes)

- People will be provided with emotional and peer support; feel listened to and less alone; more resilient and empowered to make positive changes in their lives.
- People will feel more informed; more equipped to manage their circumstances; and more able to make choices which meet their needs
- People will feel more connected, addressing loneliness and isolation
- People will be safeguarded, supported and empowered to express their views and wishes and involved in decisions being made about their lives
- People will gain or maintain independence
- People will have increased skills and confidence
- People will be enabled to live more active lives
- People will have the opportunity to share their experiences and views; to highlight issues that matter to them, and help to shape more inclusive services
- A wider range of places, services and organisations will have improved awareness, accessibility and inclusivity

What are we aiming for? (Long term impact)

People with disabilities and Deaf people have the same life chances and opportunities to be active and equal members of society.

Every two years a comprehensive Impact Report is produced which outlines the wider outcomes that the charity has delivered for our beneficiaries. The frequency of this report has been determined by the Board to ensure best value for money. This report, whilst very informative for Trustees and external stakeholders, is not considered cost effective to produce annually. The Report for 2022-24 will be published in due course.

Board members take part in an annual Development Day which offers an opportunity to review and discuss the achievements of the Charity against their stated aspirations and objectives for the period.

Living Options Devon

Trustees' Report

Review of activities

The Board of Trustees meets four times a year together, with online meetings as and when required.

The Strategic Plan which sets out the Charity's Mission, Aims and Strategic Objectives is developed and approved by the Board in full consultation with our service users, beneficiaries, funders and other stakeholders. Once the Strategic Plan has been agreed, the CEO has delegated responsibility from the Board for delivery of the strategic objectives as set out in the Strategic Plan. Annually, the CEO puts a proposal to the Board outlining the measures that they will be measured against that will demonstrate the Charity is moving towards achievement of the Strategic Plan. Once approved by the Board, the CEO reports against those measures at each quarterly Board meeting. Annual financial, fundraising and performance targets are developed by the Executive Team who report through quarterly reports to the Board. (e.g. management accounts, compliance with reserves policy, accident reporting, RAG rating for all projects and service areas against delivery targets, equality data monitoring, complaints and compliments etc).

The Strategic Plan has been reviewed by the Board ensuring that it is still relevant and appropriate for the needs of Living Options Devon. Service user and stakeholder views continue to be gathered as part of this review process.

Underpinning the Strategic Plan is the Business Plan which is updated annually and outlines how The Strategic Plan will be achieved. The Board plan to review future activities against the SMART objectives set out in the business plan.

Strategic Report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Financial review

The net surplus for the year amounted to £45,667 (2023: deficit of £67,224) of which £10,436 (2023: deficit of £14,729) related to restricted funds and £35,231 (2023: deficit of £58,126) was attributable to unrestricted funds. On 31 March 2024 total funds were £281,978 (2023 £236,311). Unrestricted funds were £265,911 (2023: £230,680) and restricted funds were £16,067 (2023: £5,631). Net current assets were £233,433 (2023: £187,244). We have continued to deliver our services to more beneficiaries year on year.

Living Options Devon applies for funding from grant makers and trusts, tenders for contracts and runs fundraising campaigns. The Strategic Plan contains a Fundraising Strategy outlining strategic objectives. The CEO has delegated authority to identify how these Strategic Objectives will be delivered at an operational level. They work with the Fundraising team to develop annual targets which are embedded into the budget for the following year. The Board are provided with a quarterly summary of all fundraising applications against progress and success rates. Fundraising targets are an integral part of the management accounts/budget setting process. All projects and services for which funds are secured ensure their monitoring regimes are in accordance with funders requirements. Data collection for monitoring purposes is centrally supported and regulated through our Research and Monitoring function.

Living Options Devon is registered with and follows the standards of the Fundraising Regulator, and the Fundraising Lead is a member of, and follows the standards of, the Chartered Institute of Fundraising.

Living Options Devon has a proven track record in relation to our on-going sustainability over many years. We have developed a reputation for high quality and reliable service provision. So, whilst individual funding streams may ebb and flow, we have a solid pipeline of potential funders who want to support our work, and in the competitive world of commissioning, we offer excellent value for money due to a highly committed staff team combined with efficient systems and processes. This has resulted in being awarded 2nd and 3rd contract terms. We believe our success factors are a truly User Led Ethos, combined with a focus on outcome measurement for our beneficiaries. Our services are always designed around service user need, having people with lived experience involved at every level of the Charity. The COVID pandemic created a range of challenges, but also a huge demand for our services which provides us with an opportunity for future growth. We plan to continue identifying what our service users and stakeholders need from us moving forwards, identifying appropriate funding sources that match the Charity's aims and objectives.

Living Options Devon

Trustees' Report

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 8 October 2003 and registered as a charity on 4 March 2004. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute up to £10.

Recruitment and appointment of trustees

The directors of the company, who are also charity trustees for the purposes of charity law, who served during the year are listed under legal and administrative information on page 1.

A board of trustees of at least 5 members, who meet quarterly, administers the charitable company. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charitable company.

The CEO has full delegated authority for all aspects of the Charity's performance. The CEO's pay is determined via the Remuneration Committee of the Board which consists of the Chair of Trustees together with two other nominated Trustees as needed. When invoked, the remuneration committee are informed using available external benchmarking and the Charity's performance and financial data. The CEO is responsible for setting competitive, fair and equitable pay scales for other members of the Executive and staff team. This is done in discussion with the Executive Team and Trustees as appropriate, and with reference to the NJC scales and other Job Evaluation schemes as appropriate. There is a policy in place outlining our approach to pay which has been approved by the Board and along with all other policies are reviewed on a minimum 3-years basis.

Not less than 75% of the total number of trustees shall be persons with a disability and/or Deaf (who use British Sign Language (BSL) as their first or preferred language).

The Board of Trustees are comprised of individuals who possess a range of skills and experience that will enable them to effectively fulfil their individual roles on the Board. Recruitment is by open advertisement or via a recruitment agency. We provide a Job Description and Person Specification for Trustee roles. Selection being against the requirements of the published person specification via an interview process attended by 2 members of our Trustee Board. Appointment of people with the necessary skills set is informed by a regular Board skills audit. There is a comprehensive induction process and checklist. Board training needs are identified formally at annual individual Trustee performance reviews. Annual Board Development days provide whole board training.

A Chairman is appointed by the trustees from the elected members. The trustees also appoint a Secretary to the Company and fix the remuneration for the post.

Living Options Devon

Trustees' Report

Reserve policy

The Trustees recognise that Living Options Devon is currently in a secure financial position with plans for further income generation from a variety of sources and effective processes for monitoring expenditure.

However, the trustees also recognise that the Charity needs to hold reserves for the following principal reasons:

- To produce income to be used for funding such as deficits as arise from the Charity's operations;
- To meet any deficits not covered by income in any one year;
- To meet major items of unforeseen expenditure;
- Pay redundancy costs if services are reduced;
- To enable the charity to continue its core operations for a period of at least 3 months, even in the event of major withdrawal of external funding;
- Winding up the charity in the event of closure.

The Charity will therefore endeavour to maintain a level of reserves appropriate to the financial climate in which it is operating, with particular reference to potential major financial risks (such as loss of funding) and the charity's commitment to the many people it serves.

The trustees hereby resolve that they shall seek to build up and maintain from grant income, unrestricted surpluses, investment income and fundraising, an adequate level of reserves, to be monitored bi-annually, in order to protect the Organisation in relation to the areas of opportunity and risk set out above.

They further resolve that the level of free reserves, which stand at £217,366 (unrestricted reserves of £265,911 less unrestricted fixed assets of £48,545) as of 31 March 2024, that the Organisation seeks to establish will cover the potential winding-up costs of the charity which stands at £312,000. The Trustees' stated aim is to return surpluses over the next 5 years to reach this target by 2029.

Risk management

The Trustees conducted a review of the major risks to which the charity is exposed, and a Risk Management policy is in place. A risk register has been long established and is updated quarterly. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The Strategic Plan and Business Plan 2021-2026 which set a clear direction for the Charity also mitigates external risks to funding by allowing for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients, and visitors.

Principle risks have been identified as Reputational Damage, Financial/Litigation Risks, COVID related risks including challenges with staff recruitment and continued cyber security risks, all of which have clear risk mitigation plans in place. We understand that the nature of risk is ever changing and strive to keep a clear focus on risk identification and effective risk management.

Living Options Devon

Trustees' Report

Investment Policy

During the year the Trustees reviewed their investment policy and continue to utilize the existing interest paying bank account. The investment policy and potential opportunities will continue to be kept under review to ensure that the charity responds positively to any changing circumstances.

Public Benefit

Public benefit is the legal requirement of every organisation set up for one or more charitable aims to be able to demonstrate that its aims are for the public benefit if it is to be recognised and registered as a charity in England and Wales. Living Options continues to raise awareness of the needs of disabled and Deaf people to a range of organisations across Devon and develop user-led services which promote and support choice and independent living. Service users are also encouraged and supported to participate in the planning, delivery and evaluation of local, regional and national services. During 2023/24 Living Options Devon has delivered a number of projects/services for the public benefit including:

- A general holistic advocacy service across Devon for vulnerable people leading a consortium of four other charities to deliver the service. This includes statutory Care Act Advocacy (including Prisoner advocacy); the Independent Mental Capacity Advocacy and Deprivation of Liberty safeguarding service, the Independent Mental Health Act Advocacy and Health Complaints advocacy service working with Rethink Mental Illness.
- A range of Deaf Led services run by and for the Devon Deaf community including advocacy, wellbeing services, BSL counselling for Deaf people and supporting Deaf people with other aspects of their daily lives.
- A Victim support service for disabled and Deaf people who have been victims of crime.
- The Devon Engagement service in which Living Options Devon leads a partnership of other charities to ensure that those who are hardest to reach are consulted when decisions are being made by the local authority and health in relation to disabled people's health and wellbeing.
- A Big lottery Funded Wellbeing Service, which included the continuation of the 'Time to Talk' project to tackle loneliness and isolation amongst Devon's disabled people, a telephone help line, Peer Support Volunteers, and Deaf Counselling.
- Accessibility Services to improve the lives of disabled people including Access auditing, training and consultancy.
- The See Hear Centre premises (now operating out of the Roundswell Centre, Barnstaple) offering information, advice and equipment for sight and hearing loss and signposting to additional support services locally for disabled people and members of the Deaf Community.
- Countryside Mobility South West providing accessible equipment at countryside locations to offer more accessible services for people with disabilities and their families.
- Provision of disability, Deaf Awareness and BSL training; and access audits to public, private and VCSE organisations. Provide Exeter City Council with support around disability issues in relation to their planning and consultation processes. We have Mindful Employer accreditation and Disability Confident Leader (level 3).

Living Options Devon

Trustees' Report

- Represent vulnerable people's views on a range of strategic meetings include Devon, Torbay and Plymouth Safeguarding Boards and Devon CC Health and Wellbeing Board, etc.
- Equality Reference Group contract funded through Devon County Council to represent disability at a strategic level.
- Both disabled and Deaf Counselling Services are provided
- Our business focused website www.ouraccessibilitymatters.org supports local businesses and individuals to be more disability and Deaf aware, through our training, consultancy and access audits.
- Waiting Well Project to support people on Elective Care waiting lists by connecting them with community-based support to improve their quality of life and independence.
- Oliver McGowan Mandatory Training on Learning Disability and Autism for all NHS health and social care staff across Devon.

The Trustees have paid due regard to the guidance provided by The Charity Commission on public benefit in deciding what activities the charity should undertake.

Plans for the future

During 2024/25 we will continue to progress towards our Operational Objectives set out in our Strategic Plan:

Operational Objective 1

To enable disabled and Deaf people to have a voice and receive the services they need, by continuing to provide advocacy, information and advice, victim support and engagement services.

Operational Objective 2

To continue to provide services which support wellbeing, independence and address loneliness and isolation.

Operational Objective 3

To aid recovery from the Covid 19 pandemic, whilst promoting wellbeing more generally, we will extend our Deaf led specialist counselling service to cover all disabilities, increasing capacity to support more beneficiaries.

Operational Objective 4

To strengthen the voice of disabled and Deaf people in South West care settings, we will recruit and support a team of Experts by Experience.

Operational Objective 5

To develop more holistic, integrated and cost-effective services, we will create the LOD Hub so we can develop clear referral pathways across our Charity.

Operational Objective 6

To provide a more equitable service across Devon, we will ensure support is embedded within all four Devon -wide localities including West Devon and Plymouth and South Devon and Torbay localities.

Operational Objective 7

To turn our strapline 'Accessibility Matters' into a reality we will market our Accessibility products (access auditing, disability and Deaf training, easy read and other accessible formats, mystery shopper services etc.) to more partners across the South West.

Our Strategic Plan 2021-2026 sets our plans for future periods to ensure that these targets will be achieved. However, we also constantly aim to identify, tender for and monitor more projects in which our experience and expertise would be beneficial.

Living Options Devon

Trustees' Report

Living Options was successful in re-tendering the contract to provide Adult advocacy Services (Care Act Advocacy across Devon and Torbay, IMHA, IMCA and NHS Complaints advocacy) and Paid Representative support. This contract will now run to March 2027 with options to extend for a further 3 years.

The Healthwatch (Lot 2) - Engagement Service contract (via Devon County Council) runs on a plus one basis for a further two years having been secured for the next financial year, covering all hard to reach/protected groups.

We secured a new 4-year Big Lottery Funded Wellbeing Service, to continue our Time To Talk project, reducing loneliness and isolation for disabled and Deaf people across Devon; a new Volunteer Coordinator to provide Peer Support volunteers, supporting disabled people to attend community based services; and Access Audits and training for community based services to promote access to services and educate how to support disabled and Deaf people in the community.

The successful continuation funding of the NHS Waiting Well Project for another year to support people on a wider range of waiting lists across Devon, Torbay and Plymouth by connecting them with community-based support to improve their quality of life.

We will continue with projects including support for disabled victims of crime; support and advice service for people in North Devon who have a sensory loss; ongoing funding for our Countryside Mobility project, funding for the Equality Reference Group contract funded through Devon County Council to represent disability at a strategic level, and we will continue our User-Led Counselling Service, building on the learning of our Deaf led Counselling service, funded through a range of independent charitable Trusts and Foundations.

Being part of the strategic partnership of the new VCSE Assembly to champion the voice of disabled and Deaf people across Devon, Plymouth and Torbay.

We will continue to deliver the Oliver McGowan Mandatory Training on Learning Disability and Autism to NHS Health and Social Care staff across Devon, Plymouth and Torbay. Central funding from NHS England currently runs to March 2025, after which local providers and Devon ICB will fund the ongoing mandatory training.

We have secured funding for some exciting new projects and services for 2024/25 including:

- Travelling with Confidence Project - a two year Motability funded project to increase disabled peoples' confidence using public transport across Devon, Plymouth and Torbay; in partnership with another local charity, Devon Communities Together.

Statement of trustees' responsibilities

The trustees (who are also the directors of Living Options Devon for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Living Options Devon

Trustees' Report

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 4.12.24 and signed on its behalf by:



A Barge
Chairman

Independent Auditor's Report to the Members of Living Options Devon

Opinion

We have audited the financial statements of Living Options Devon (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 31 March 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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 original financial statements were 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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

Independent Auditor's Report to the Members of Living Options Devon

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

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

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 10), 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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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.

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

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The company is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other companies legislation. The company is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Living Options Devon

Independent Auditor's Report to the Members of Living Options Devon

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

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

Westcotts (SW) LLP

David Wright (Senior Statutory Auditor)

For and on behalf of Westcotts (SW) LLP
Chartered Accountants & Statutory Auditor
80 Oxford Street
Burnham-on-Sea
TA8 1EF

Date: *18.12.24*

Living Options Devon

Statement of Financial Activities for the Year Ended 31 March 2024

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	8,138	-	8,138
Charitable activities	4	1,964,818	168,993	2,133,811
Investment income	5	3,054	-	3,054
Other income		2,120	-	2,120
Total income		1,978,130	168,993	2,147,123
Expenditure on:				
Charitable activities	6	(1,942,899)	(158,557)	(2,101,456)
Total expenditure		(1,942,899)	(158,557)	(2,101,456)
Net income		35,231	10,436	45,667
Net movement in funds		35,231	10,436	45,667
Reconciliation of funds				
Total funds brought forward		230,680	5,631	236,311
Total funds carried forward	17	265,911	16,067	281,978
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	10,977	1,133	12,110
Charitable activities	4	1,801,117	118,096	1,919,213
Investment income	5	377	-	377
Other income		266	-	266
Total income		1,812,737	119,229	1,931,966
Expenditure on:				
Charitable activities	6	(1,870,863)	(128,327)	(1,999,190)
Total expenditure		(1,870,863)	(128,327)	(1,999,190)
Net expenditure		(58,126)	(9,098)	(67,224)
Net movement in funds		(58,126)	(9,098)	(67,224)
Reconciliation of funds				
Total funds brought forward		288,806	14,729	303,535
Total funds carried forward	17	230,680	5,631	236,311

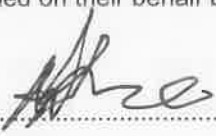
All of the charity's activities derive from continuing operations during the above two periods.

Living Options Devon

(Registration number: 04925281)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	48,545	49,067
Current assets			
Debtors	12	530,024	402,362
Cash at bank and in hand		<u>401,978</u>	<u>397,717</u>
		932,002	800,079
Creditors: Amounts falling due within one year	13	<u>(698,569)</u>	<u>(612,835)</u>
Net current assets		<u>233,433</u>	<u>187,244</u>
Net assets		<u>281,978</u>	<u>236,311</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		16,067	5,631
Unrestricted income funds			
Unrestricted funds		<u>265,911</u>	<u>230,680</u>
Total funds	17	<u>281,978</u>	<u>236,311</u>

The financial statements on pages 15 to 31 were approved by the trustees, and authorised for issue on 4/12/24, and signed on their behalf by:


A Barge
Chairman

Living Options Devon

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		45,667	(67,224)
Adjustments to cash flows from non-cash items			
Depreciation		29,423	35,507
Investment income	5	<u>(3,054)</u>	<u>(377)</u>
		72,036	(32,094)
Working capital adjustments			
Increase in debtors	12	(127,662)	(202,896)
Increase/(decrease) in creditors	13	13,473	(28,752)
Increase in deferred income		<u>72,261</u>	<u>388,575</u>
Net cash flows from operating activities		<u>30,108</u>	<u>124,833</u>
Cash flows from investing activities			
Interest receivable and similar income	5	3,054	377
Purchase of tangible fixed assets	11	(28,978)	(22,062)
Sale of tangible fixed assets		<u>77</u>	<u>(266)</u>
Net cash flows from investing activities		<u>(25,847)</u>	<u>(21,951)</u>
Net increase in cash and cash equivalents		4,261	102,882
Cash and cash equivalents at 1 April		<u>397,717</u>	<u>294,835</u>
Cash and cash equivalents at 31 March		<u>401,978</u>	<u>397,717</u>

All of the cash flows are derived from continuing operations during the above two periods.

Charity law prohibits the use of net cash inflows on any endowment or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Units 3-4 Cranmere Court
Lustleigh Close
Matford Business Park
Exeter
EX2 8PW

2 Accounting policies

Statement of compliance

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

Basis of preparation

Living Options Devon meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from training and access audits is included as income in the period in which the relevant training session or audit visit takes place.

Donations and legacies

Income from donations and grants, including capital grants, is included when these are receivable, except as follows:

·When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

·When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included until the pre-conditions for use have been met.

·When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in restricted funds when receivable.

Training and access audits

Income from training and access audits is included as income in the period in which the relevant training session or audit visit takes place.

Living Options Devon

Notes to the Financial Statements for the Year Ended 31 March 2024

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other income

Interest is recognised when receivable by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Leasehold property
Fixtures and fittings
Equipment
Website

Depreciation method and rate

- straight line over the life of the lease
- 3 years straight line
- 5-15 years straight line
- 10 years straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Financial instruments

Classification

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Impairment

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments

Debt instruments are subsequently measured at amortised cost.

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

		Unrestricted funds	Total
		General	2024
		£	£
Donations		8,138	8,138
		8,138	8,138
		Unrestricted funds	Restricted funds
		General	2023
		£	£
Donations		10,977	12,110
		10,977	12,110

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Grants	95,456	168,993	264,449
Fees and contracts	1,869,362	-	1,869,362
	<u>1,964,818</u>	<u>168,993</u>	<u>2,133,811</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Grants	250,173	118,096	368,269
Fees and contracts	1,550,944	-	1,550,944
	<u>1,801,117</u>	<u>118,096</u>	<u>1,919,213</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £
Bank interest receivable	3,054	3,054
	<u>3,054</u>	<u>3,054</u>
	Unrestricted funds General £	Total 2023 £
Bank interest receivable	377	377
	<u>377</u>	<u>377</u>

6 Expenditure on charitable activities

Expenditure on charitable activities by fund type

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Service provision	3,683	8,271	11,954
Support costs	1,939,216	150,286	2,089,502
	<u>1,942,899</u>	<u>158,557</u>	<u>2,101,456</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Service provision	-	15,087	15,087
Support costs	1,870,863	113,240	1,984,103
	<u>1,870,863</u>	<u>128,327</u>	<u>1,999,190</u>

Notes to the Financial Statements for the Year Ended 31 March 2024

Expenditure on charitable activities by activity type

	Direct costs £	Support costs £	Total funds 2024 £
Service provision	11,954	2,070,563	2,070,563
Governance costs	-	30,893	30,893
	<u>11,954</u>	<u>2,101,456</u>	<u>2,101,456</u>

	Direct costs £	Support costs £	Total funds 2023 £
Service provision	15,087	1,958,432	1,973,519
Governance costs	-	25,671	25,671
	<u>15,087</u>	<u>1,984,103</u>	<u>1,999,190</u>

Living Options Devon

Notes to the Financial Statements for the Year Ended 31 March 2024

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Total 2024 £	Total 2023 £
Premises	67,843	55,399
Telephone	16,150	20,741
Bank charges	541	314
Enablement costs	33,866	30,089
Travel	43,715	29,937
Office costs	110,809	117,093
Recruitment	7,438	4,654
Training	10,732	14,679
Service provision fees	443,894	494,139
Publicity	3,772	737
Depreciation, amortisation and other similar costs	29,423	35,507
Sundries	6,086	7,598
Volunteers' expenses	1,633	837
User costs	4,978	3,756
Auditors' remuneration	6,645	5,580
Legal fees	24,248	20,091
Wages and salaries	1,146,158	1,021,778
Social security costs	87,571	80,866
Pension costs	44,000	40,308
	<u>2,089,502</u>	<u>1,984,103</u>

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>29,423</u>	<u>35,507</u>

9 Trustees remuneration and expenses

During the year no Trustees (2023: no) made donations or paid for services provided to them by the charitable company worth a total of £nil (2023: £nil).

During the year, no expenses were incurred (2023: £nil) in providing services to any of the Trustees (2023: nil) to enable them to undertake their duties (both as Trustees and Non-Trustees delivering project work).

Also during the year, no expenses (2023: £nil) were reimbursed to any of the Trustees (2023: nil), of which £nil (2023: £nil) related to the attendance at various meetings.

Living Options Devon

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Wages and salaries	1,146,158	1,021,778
Social security costs	87,571	80,866
Pension costs	44,000	40,308
	<u>1,277,729</u>	<u>1,142,952</u>

No employee received emoluments of more than £60,000 during the year.

The key management personnel are considered to be the Chief Executive Officer, the Deputy Chief Executive Officer and the Finance Manager. The total benefits paid to key management personnel for services provided to the charity were £150,904 (2023: £145,890).

11 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Website £	Equipment £	Total £
Cost					
At 1 April 2023	92,267	72,730	34,517	444,871	644,385
Additions	-	7,945	6,750	14,283	28,978
Disposals	-	(3,277)	(14,867)	(5,230)	(23,374)
At 31 March 2024	<u>92,267</u>	<u>77,398</u>	<u>26,400</u>	<u>453,924</u>	<u>649,989</u>
Depreciation					
At 1 April 2023	88,102	65,954	20,685	420,577	595,318
Charge for the year	4,165	6,702	2,640	15,916	29,423
Eliminated on disposals	-	(3,277)	(14,790)	(5,230)	(23,297)
At 31 March 2024	<u>92,267</u>	<u>69,379</u>	<u>8,535</u>	<u>431,263</u>	<u>601,444</u>
Net book value					
At 31 March 2024	<u>-</u>	<u>8,019</u>	<u>17,865</u>	<u>22,661</u>	<u>48,545</u>
At 31 March 2023	<u>4,165</u>	<u>6,776</u>	<u>13,832</u>	<u>24,294</u>	<u>49,067</u>

12 Debtors

	2024 £	2023 £
Trade debtors	394,788	285,314
Prepayments and accrued income	<u>135,236</u>	<u>117,048</u>
	<u>530,024</u>	<u>402,362</u>

Living Options Devon

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	36,916	44,109
Other taxation and social security	21,441	18,681
VAT	49,997	30,013
Other creditors	-	10,416
Accruals	23,610	15,272
Deferred income	566,605	494,344
	<u>698,569</u>	<u>612,835</u>

14 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Within one year	65,471	40,680
Between one and five years	167,837	3,807
	<u>233,308</u>	<u>44,487</u>

15 Deferred income

	2024 £	2023 £
B/fwd	494,344	105,769
Amount released to income	(494,344)	(105,769)
Amount deferred in year	566,605	494,344
C/fwd	<u>566,605</u>	<u>494,344</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £44,000 (2023 - £40,308).

Living Options Devon

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Restricted funds				
NHS Charities Together	5,631	16,237	(21,868)	-
Devon Community Foundation Household Support Grant	-	9,405	(9,405)	-
BLF Community Fund Wellbeing Service	-	121,298	(105,560)	15,738
Peter Harrison Foundation	-	10,000	(10,000)	-
Travel With Confidence	-	935	(606)	329
David Family Foundation	-	2,000	(2,000)	-
BLF Community Fund Deaf Counselling	-	9,118	(9,118)	-
	<u>5,631</u>	<u>168,993</u>	<u>(158,557)</u>	<u>16,067</u>

Living Options Devon

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Restricted funds				
Big Lottery Fund- Time to Talk Reaching Communities	558	15,085	(15,643)	-
NHS Charities Together	14,171	41,944	(50,484)	5,631
Deaf Work Club	-	833	(833)	-
Devon Community Foundation Household Support Grant	-	6,796	(6,796)	-
Skills for Care Workforce Development Fund for Individual Employers	-	7,370	(7,370)	-
Big Lottery Fund- Wellbeing Service	-	12,366	(12,366)	-
Devon Community Foundation DCC Food, Fuel and More	-	12,835	(12,835)	-
Peter Harrison	-	10,000	(10,000)	-
James Tudor	-	5,000	(5,000)	-
Devon Community Foundation Community Grant	-			
Framing Nature	-	2,000	(2,000)	-
Devon Community Foundation Devonian Grant Scheme	-	5,000	(5,000)	-
	<u>14,729</u>	<u>119,229</u>	<u>(128,327)</u>	<u>5,631</u>

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	48,545	-	48,545
Current assets	905,591	26,411	932,002
Current liabilities	(688,224)	(10,345)	(698,569)
Total net assets	265,912	16,066	281,978

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	49,067	-	49,067
Current assets	778,514	21,565	800,079
Current liabilities	(596,901)	(15,934)	(612,835)
Total net assets	230,680	5,631	236,311

19 Analysis of charitable funds

Heritage Lottery Fund - Heritage Ability

Aims to improve customer experience at Heritage sites for people with limited mobility, learning disability/autism and for those from the Deaf community (using British Sign Language) so they can better understand and interpret their local Heritage. The fund is a surplus at the year end due to funds being used to purchase capital items, the fund will decrease as the assets depreciate over their useful economic life.

Big Lottery Fund Reaching Communities Time to Talk

Providing a range of support options including telephone support and a Deaf Counselling service and locality based forums to combat loneliness and isolation for Devon based disabled and Deaf people.

NHS Charities Together Community Partnership Grant Programme Options for Living Project

Funding to train a team of community vaccine champions to increase Devon's Covid-19 vaccine uptake in higher risk communities & to improve support for patients coming home after a stay in hospital from harder to reach groups and people with protected characteristics.

Deaf Work Club (European Union European Social Fund) /Petroc Community Grants 2022 The Bif Lottery 2021)

A project for Deaf British Sign Language users to develop employability skills and knowledge through peer support and training so that more people can fulfil their potential.

Devon Community Foundation 2022

Funding to employ a redesign officer to work on the development of the sight and hearing loss information and advice service in Northern Devon, while a face to face service was not possible.

National Emergencies Trust (NET) DPO's Emergency Covid Fund

Funding for the provision of a counselling service and specialist advisor.

The National Lottery Community Fund

To offer free accessible counselling service and specialist advisor.

Devon Community Foundation Household Support Grant

Funding to support disabled and Deaf people that are experiencing financial hardship.

Skills for Care Workforce Development Fund for Individual Employers

Providing training to personal assistants and individual employers across Devon.

Livewell

Plymouth Deaf Keep Active - Funding to increase participation in physical activity for Deaf British Sign Language (BSL) users, helping to address the impact of Covid-19 on people's activity levels and health and wellbeing.

Devon Community Foundation DCC Food, Fuel and More

The provision of immediate cost of living support for disabled and deaf people, across Devon.

Big Lottery Fund - Wellbeing Service

Includes the continuation of the 'Time to Talk' project to tackle loneliness and isolation amongst Devon's disabled people, a telephone helpline, Peer Support Volunteers and Deaf Counselling.

Workforce Development Fund for Individual Employers

The provision of immediate cost of living support for disabled and deaf people, across Devon

Peter Harrison

Towards the cost of the implementation of the 'Get Active Together' programme across Devon and the Southwest.

James Tudor

Towards the accessible counselling service.

Devon Community Foundation Community Grant Framing Nature

6 week photography project for disabled and deaf people.

Devon Community Foundation Devonian Grant Scheme

Towards the refurbishment of mobility scooters (Trampers) for our Countryside Mobility project.

20 Related party transactions

There were no related party transactions in the year.

Disability Together Limited

England & Wales - Charity number 1102489

Accounts

Living Options Devon
Company Limited by Guarantee
Financial Statements
31 March 2023

WESTCOTTS (SW) LLP
Chartered Accountants & Statutory Auditor
26-28 Southernhay East
Exeter
Devon
EX1 1NS

Living Options Devon
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Living Options Devon

Charity registration number 1102489

Company registration number 04925281

Principal office and registered office Units 3-4 Cranmere Court
Lustleigh Close
Matford Business Park
Exeter
EX2 8PW

The trustees

A Barge (Chairman)
S Fallon
T G Naldrett
B Imeson
R Manley
C R Holmes (Appointed 29 June 2022)
C Radclyffe (Appointed 15 March 2023)
S Hyde (Appointed 28 June 2023)
C Thorpe (Retired 29 June 2022)

Company secretary D King

Auditor Westcotts (SW) LLP
Chartered Accountants & Statutory Auditor
26-28 Southerhay East
Exeter
Devon
EX1 1NS

Bankers Lloyds
234 High Street
Exeter
EX4 3NL

Solicitors Kitson LLP
The Forum
Barnfield Road
Exeter
Devon

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 8 October 2003 and registered as a charity on 4 March 2004. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute up to £10.

Recruitment and Appointment of Board of Trustees

The directors of the company, who are also charity trustees for the purposes of charity law, who served during the year are listed under legal and administrative information on page 1.

A board of trustees of at least 5 members, who meet quarterly, administers the charitable company. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charitable company.

The CEO has full delegated authority for all aspects of the Charity's performance. The CEO's pay is determined via the Remuneration Committee of the Board which consists of the Chair of Trustees together with two other nominated Trustees as needed. When invoked, the remuneration committee are informed using available external benchmarking and the Charity's performance and financial data. The CEO is responsible for setting competitive, fair and equitable pay scales for other members of the Executive and staff team. This is done in discussion with the Executive Team and Trustees as appropriate, and with reference to the NJC scales and other Job Evaluation schemes as appropriate. There is a policy in place outlining our approach to pay which has been approved by the Board and along with all other policies are reviewed on a minimum 3-years basis.

Not less than 75% of the total number of trustees shall be persons with a disability and/or Deaf (who use British Sign Language (BSL) as their first or preferred language).

The Board of Trustees are comprised of individuals who possess a range of skills and experience that will enable them to effectively fulfil their individual roles on the Board. Recruitment is by open advertisement or via a recruitment agency. We provide a Job Description and Person Specification for Trustee roles. Selection being against the requirements of the published person specification via an interview process attended by 2 members of our Trustee Board. Appointment of people with the necessary skills set is informed by a regular Board skills audit. There is a comprehensive induction process and checklist. Board training needs are identified formally at annual individual Trustee performance reviews. Annual Board Development days provide whole board training.

A Chairman is appointed by the trustees from the elected members. The trustees also appoint a Secretary to the Company and fix the remuneration for the post.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The objects of the charity are to provide relief to inhabitants of Devon who have need because of mental or physical disability, and to educate the public about the needs of those with a mental or physical disability.

The Living Options Strategic Plan 2021-2026 was approved by the Board of Trustees which sets the direction for the Charity, describing a clear vision for the future. It provides a realistic structured plan to guide is to achieve our strategic aims. It includes the views of all of our main stakeholders, and most importantly, the view of service users and carers. The plan was ambitious and challenged our thinking and how we operate but was achievable because it builds on the good reputation that LOD has rightly earned. This new strategic plan is based around service user need, incorporating a new Digital Strategy alongside our Marketing and Fundraising strategy. Our new Digital Strategy promotes accessible digital opportunities for all.

Living Options Devon re-designed our existing services and developed new ones in response to the needs of local disabled and Deaf people during the COVID 19 pandemic, so that we can continue to support disabled and Deaf people as we move through the response and into the recovery phase and learn to live with COVID and the other challenges of our time.

Our Vision

People with disabilities and Deaf people have the same life chances and opportunities to be active and equal members of society.

Our Values

Our values underpin everything that we do. They have not changed since 1990 and shape our behaviour both as an organisation and as people working with and for Living Options Devon.

We believe in a fully accessible society where all people can enjoy freedom of choice and equality of opportunity.

We are user-led in all we do, enabling people with disabilities and Deaf people to influence and manage our full range of services and projects.

We believe we deliver the highest standards of service to all the people with whom we work.

We operate a culture of open communication, empowerment and development, where individual abilities are respected, and people are encouraged to achieve their full potential.

Our Mission

Living Options Devon (LOD) is a user-led organisation which seeks to ensure that people with disabilities and Deaf people across Devon and the United Kingdom (UK) have the opportunity to live the life they choose.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Some examples of the challenges continuing to face disabled people drawn from a variety of research reports:

- Disabled people aged 16 to 64 years had poorer ratings than non-disabled people on all four personal well-being measures – life satisfaction, happiness, worthwhileness and anxiety. Average anxiety levels were higher for disabled people at 4.6 out of 10, compared with 3.0 out of 10 for non-disabled people (year ending June 2021). (ONS, 2022)
- Disabled people are more likely to report feelings of loneliness “often or always” (15.1%) than non-disabled people (3.6%) (year ending March 2021). : The proportion of disabled people who felt lonely “often or always” in 2021 has increased compared with 2014 (ONS, 2022)
- In the first quarter of 2023, the employment rate of disabled people was 53.7% compared to 82.7% for people who are not disabled. disabled people with severe or specific learning difficulties, autism and mental illness had the lowest employment rates (House of Commons Library, 2023)
- The proportion of disabled people with no qualifications is nearly three times that of non-disabled people (ONS, 2022)
- Disabled people are more likely to experience poverty and unemployment, have lower incomes, and face extra living costs. These economic challenges mean disabled people are particularly vulnerable to the rising costs of living. (House of Lords Library, UKParliament, December 2022)
- 3 out of 4 disabled people (72%) have experienced negative attitudes or behaviour in the last 5 years. 9 out of 10 disabled people (87%) who had experienced negative attitudes or behaviour said it had a negative effect on their daily lives. 44% of disabled people said they feel less equal to others because of the attitudes and behaviours they experience. (Scope, 2022)
- Disabled people remain far less likely to feel that they have the opportunity to be as active as they want to be (41% vs 70% of non-disabled people). This “activity gap” has remained consistent in previous years, showing an ongoing unmet need. (Alliance, 2023)
- Disabled adults are more likely to be victims of crime (20.8%) than other adults (19.0%), and disabled children aged 10 to 15 (12.0%) are almost twice as likely to be victims of crime than other children (6.3%). Disabled women are more likely to experience domestic abuse and sexual assault than non-disabled women. (National Disability Strategy update, December 2022)
- The UK Disability Survey found that 28% of disabled people had difficulty accessing public spaces ‘all the time or ‘often’. 2 in 5 disabled people had experienced difficulties shopping around for products or services, with reported barriers including a lack of appropriate facilities (16%), difficulty using public transport (15%), and difficulty moving around premises (13%) (Disability Unit , 2021)
- People with a long-term illness or health conditions are around 25% less likely to have enjoyed nature in the past 14 days than others (Disability Unit, 2021).

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

What is Living Options Devon doing to address this?

- Promoting the needs and rights of disabled people
- Providing Peer Support
- Information, advice and support
- Training disabled and Deaf people
- Supporting independence
- Advocacy
- Engagement services
- Supporting deaf people to gain employment
- Counselling for Deaf and disabled people
- Support for victims of crime
- Improving access to services and leisure facilities
- Promoting activities to support health and wellbeing

How Does this help? (Our interim outcomes)

- People's wellbeing will improve
- People will live more independent lives
- People will feel more informed to make choices which meet their needs
- People will have increased skills and confidence
- Decisions which affect people will be made with them, not without them
- Services and projects will be led and delivered by people with disabilities and Deaf people
- Accessible services will be provided for people
- People will feel part of a wider community, helping to reduce loneliness and isolation
- People will feel valued

What are we aiming for? (Long term impact)

People with disabilities and Deaf people have the same life chances and opportunities to be active and equal members of society.

Our impact report 2019-21 explains more about how we worked towards this vision and some of our achievements for each of the interim outcomes.

Every two years a comprehensive Impact Report is produced which outlines the wider outcomes that the charity has delivered for our beneficiaries. The frequency of this report has been determined by the Board to ensure best value for money. This report, whilst very informative for Trustees and external stakeholders, is not considered cost effective to produce annually.

Board members take part in an annual Development Day which offers an opportunity to review and discuss the achievements of the Charity against their stated aspirations and objectives for the period.

Review of Activities

The Board of Trustees meets four times a year together, with online meetings as and when required.

The Strategic Plan which sets out the Charity's Mission, Aims and Strategic Objectives is developed and approved by the Board in full consultation with our service users, beneficiaries, funders and other stakeholders. Once the Strategic Plan has been agreed, the CEO has delegated responsibility from the Board for delivery of the strategic objectives as set out in the Strategic Plan. Annually, the CEO puts a proposal to the Board outlining the measures that they will be measured against that will demonstrate the Charity is moving towards achievement of the Strategic Plan. Once approved by the Board, the CEO reports against those measures at each quarterly Board meeting. Annual financial, fundraising and performance targets are developed by the Executive Team who report through

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

quarterly reports to the Board. (e.g. management accounts, compliance with reserves policy, accident reporting, RAG rating for all projects and service areas against delivery targets, equality data monitoring, complaints and compliments etc).

The Strategic Plan has been reviewed by the Board ensuring that it is still relevant and appropriate for the needs of Living Options Devon. Service user and stakeholder views continue to be gathered as part of this review process.

Underpinning the Strategic Plan is the Business Plan which is updated annually and outlines how The Strategic Plan will be achieved. The Board plan to review future activities against the SMART objectives set out in the business plan.

Strategic Report

The following sections for achievements and performance and financial review form the Strategic Report of the charity.

Financial review

The net deficit for the year amounted to £67,224 of which £9,098 related to restricted funds and £58,126 was attributable to unrestricted funds. On 31 March 2023 total funds were £236,311 (2022: £303,535). Unrestricted funds were £230,680 (2022: £288,806) and restricted funds were £5,631 (2022: £14,729). Net current assets were £187,244 (2022: £241,289). We have continued to deliver our services to more beneficiaries year on year.

Living Options Devon applies for funding from grant makers and trusts, tenders for contracts and runs fundraising campaigns. The Strategic Plan contains a Fundraising Strategy outlining strategic objectives. The CEO has delegated authority to identify how these Strategic Objectives will be delivered at an operational level. They work with the Fundraising team to develop annual targets which are embedded into the budget for the following year. The Board are provided with a quarterly summary of all fundraising applications against progress and success rates. Fundraising targets are an integral part of the management accounts/budget setting process. All projects and services for which funds are secured ensure their monitoring regimes are in accordance with funders requirements. Data collection for monitoring purposes is centrally supported and regulated through our Research and Monitoring function.

Living Options Devon is registered with and follows the standards of the Fundraising Regulator, and the Fundraising Lead is a member of, and follows the standards of, the Chartered Institute of Fundraising.

Living Options Devon has a proven track record in relation to our on-going sustainability over many years. We have developed a reputation for high quality and reliable service provision. So, whilst individual funding streams may ebb and flow, we have a solid pipeline of potential funders who want to support our work, and in the competitive world of commissioning, we offer excellent value for money due to a highly committed staff team combined with efficient systems and processes. This has resulted in being awarded 2nd and 3rd contract terms. We believe our success factors are a truly User Led Ethos, combined with a focus on outcome measurement for our beneficiaries. Our services are always designed around service user need, having people with lived experience involved at every level of the Charity. The COVID pandemic created a range of challenges, but also a huge demand for our services which provides us with an opportunity for future growth. We plan to continue identifying what our service users and stakeholders need from us moving forwards, identifying appropriate funding sources that match the Charity's aims and objectives.

Living Options Devon
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Risk Management

The Trustees conducted a review of the major risks to which the charity is exposed, and a Risk Management policy is in place. A risk register has been long established and is updated quarterly. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The Strategic Plan and Business Plan 2021-2026 which set a clear direction for the Charity also mitigates external risks to funding by allowing for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients, and visitors.

Principle risks have been identified as Reputational Damage, Financial/Litigation Risks, COVID related risks including challenges with staff recruitment and a change in CEO Leadership in the next financial year, all of which have clear risk mitigation plans in place. We understand that the nature of risk is ever changing and strive to keep a clear focus on risk identification and effective risk management.

Reserve Policy

The Trustees recognise that Living Options Devon is currently in a secure financial position with plans for further income generation from a variety of sources and effective processes for monitoring expenditure.

However the trustees are also aware of:-

- a) the need to be financially capable of exploiting opportunities of development and growth which will directly improve services to its end users and customers,
- b) the need to protect the Organisation from the risk of insolvency or major disruption to its work,
- c) their legal and moral responsibilities to the Organisation's staff and clients with regard to the continuance and/or termination of projects, and
- d) the susceptibility of the Organisation's projects to factors outside their control.

The trustees hereby resolve that they shall seek to build up and maintain from grant income, unrestricted surpluses, investment income and fundraising, an adequate level of reserves, to be monitored bi-annually, in order to protect the Organisation in relation to the areas of opportunity and risk set out above.

They further resolve that the level of free reserves, which stand at £181,613 (unrestricted reserves of £230,680 less unrestricted fixed assets of £49,067) as at 31st March 2023, that the Organisation seeks to establish will be the equivalent of three months of total annual turnover excluding subcontracted income, a target of £351,179 as at 31st March 2023. Trustee stated aims within the Living Options 2022-23 Operational plan is to return surpluses to reach this target by 2026.

Investment Policy

During the year the Trustees reviewed their investment policy and continue to utilize the existing interest paying bank account. The investment policy and potential opportunities will continue to be kept under review to ensure that the charity responds positively to any changing circumstances.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Public Benefit

Public benefit is the legal requirement of every organisation set up for one or more charitable aims to be able to demonstrate that its aims are for the public benefit if it is to be recognised and registered as a charity in England and Wales. Living Options continues to raise awareness of the needs of disabled and Deaf people to a range of organisations across Devon and develop user-led services which promote and support choice and independent living. Service users are also encouraged and supported to participate in the planning, delivery and evaluation of local, regional and national services. During 2022/23 Living Options Devon has delivered a number of projects/services for the public benefit including:

- A general holistic advocacy service across Devon for vulnerable people leading a consortium of five other charities to deliver the service. This includes statutory Care Act Advocacy (including Prisoner advocacy); the Independent Mental Capacity Advocacy and Deprivation of Liberty safeguarding service, the Independent Mental Health Act Advocacy and Health Complaints advocacy service working with Rethink Mental Illness.
- A range of Deaf Led services run by and for the Devon Deaf community including advocacy, Deaf Get Active and Volunteer (DGAV) project, a Deaf Job Club, BSL counselling for Deaf people and supporting Deaf people with other aspects of their daily lives.
- A Victim support service for disabled and Deaf people who have been victims of crime.
- The Devon Engagement service in which Living Options Devon leads a partnership of other charities to ensure that those who are hardest to reach are consulted when decisions are being made by the local authority and health in relation to disabled people's health and wellbeing.
- A Big Lottery Funded Wellbeing Service, which included the continuation of the 'Time to Talk' project to tackle loneliness and isolation amongst Devon's disabled people, a telephone help line, Peer Support Volunteers, and Deaf Counselling.
- Accessibility Services to improve the lives of disabled people including Access auditing, training and consultancy.
- The See Hear Centre premises (now operating out of the Roundswell Centre, Barnstaple) offering information, advice and equipment for sight and hearing loss and signposting to additional support services locally for disabled people and members of the Deaf Community.
- Countryside Mobility South West providing accessible equipment at countryside locations to offer more accessible services for people with disabilities and their families.
- Provision of disability, Deaf Awareness and BSL training; and access audits to public, private and VCSE organisations. Provide Exeter City Council with support around disability issues in relation to their planning and consultation processes. We have SMAS Worksafe accreditation, Mindful Employer accreditation and Disability Confident Leader (level 3).
- Represent vulnerable people's views on a range of strategic meetings include Devon, Torbay and Plymouth Safeguarding Boards and Devon CC Health and Wellbeing Board, etc.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- Equality Reference Group contract funded through Devon County Council to represent disability at a strategic level.
- Both disabled and Deaf Counselling Services are provided.
- Our business focused website www.ouraccessibilitymatters.org supports local businesses and individuals to be more disability and Deaf aware, through our training, consultancy and access audits.
- Waiting Well Project to support people on Elective Care waiting lists by connecting them with community-based support to improve their quality of life and independence.
- Options for Living Project funded by NHS Charities, provided 8 Vaccination Champions to increase vaccination update for those Devon citizens with protected characteristics together with a community-based discharge support service.

The Trustees have paid due regard to the guidance provided by The Charity Commission on public benefit in deciding what activities the charity should undertake.

Plans for future periods

During 2023/24 we will continue to progress towards our Operational Objectives set out in our Strategic Plan:

Operational Objective 1	To enable disabled and Deaf people to have a voice and receive the services they need, by continuing to provide advocacy, information and advice, victim support and engagement services
Operational Objective 2	To continue to provide services which support wellbeing, independence and address loneliness and isolation.
Operational Objective 3	To aid recovery from the Covid 19 pandemic, whilst promoting wellbeing more generally, we will extend our Deaf led specialist counselling service to cover all disabilities, increasing capacity to support more beneficiaries.
Operational Objective 4	To strengthen the voice of disabled and Deaf people in South West care settings, we will recruit and support a team of Experts by Experience
Operational Objective 5	To develop more holistic, integrated and cost-effective services, we will create the LOD Hub so we can develop clear referral pathways across our Charity
Operational Objective 6	To provide a more equitable service across Devon, we will ensure support is embedded within all four Devon -wide localities including West Devon and Plymouth and South Devon and Torbay localities.
Operational Objective 7	To turn our strapline 'Accessibility Matters' into a reality we will market our Accessibility products (access auditing, disability and Deaf training, easy read and other accessible formats, mystery shopper services etc.) to more partners across the South West.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Our Strategic Plan 2021-2026 sets our plans for future periods to ensure that these targets will be achieved. However, we also constantly aim to identify, tender for and monitor more projects in which our experience and expertise would be beneficial.

Due to a contract extension, LOD will continue to lead a Consortium of five charities to provide Adult advocacy Services (Care Act Advocacy across Devon and Torbay (including prisoner advocacy), IMHA, IMCA and NHS Complaints advocacy) and Paid Representative support. This contract is due for renewal in March 2024 and LOD will tender for this contract again in the autumn of 2023.

The Healthwatch (Lot 2) – Engagement Service contract (via Devon County Council) runs on a plus one basis for a further three years having been secured for the next financial year, covering all hard to reach/protected groups.

We have secured a new 4-year Big Lottery Funded Wellbeing Service, to continue our Time To Talk project, reducing loneliness and isolation for disabled and Deaf people across Devon; a new Volunteer Coordinator to provide Peer Support volunteers, supporting disabled people to attend community based services; and Access Audits and training for community based services to promote access to services and educate how to support disabled and Deaf people in the community.

The successful expansion and continuation funding of the Waiting Well Pilot Project for another year to support people on a wider range of waiting lists across Devon, Torbay and Plymouth by connecting them with community-based support to improve their quality of life. This includes a Community Helpline to deliver a smooth referral process.

We will continue with projects including support for disabled victims of crime; support and advice service for people in North Devon who have a sensory loss; ongoing funding for our Countryside Mobility project, funding for the Equality Reference Group contract funded through Devon County Council to represent disability at a strategic level, and we will continue our User-Led Counselling Service, building on the learning of our Deaf led Counselling service, funded through a range of independent charitable Trusts and Foundations.

We will continue to work towards the development of locality-based services to have a base within Exeter and East Devon; Plymouth and West Devon, Torbay and South Devon, and Northern Devon. This will be achieved through close partnership working with those local organisations who are promoting a VCSE hub approach.

Implementation and development of a new CRM database to maximise connections and support our service users more appropriately.

Being part of the strategic partnership of the new VCSE Assembly to champion the voice of disabled and Deaf people across Devon, Plymouth and Torbay.

Implementation of Office 365 to improve security and functionality of our IT systems.

Increase capacity of leadership teams in recognition of continuous growth of the Charity.

We have secured funding for some exciting new projects and services for 2023/24 including:

- The NHS Oliver McGowan Mandatory Training for Autism and Learning Disability awareness, conducting a pilot to deliver training to 60,000 NHS Health and Social Care staff across Devon, Plymouth and Torbay over three years.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The Trustees' Annual Report and the Strategic Report were approved on 27/9/23 and signed on behalf of the Board of Trustees by:



A Barge (Chairman)
Trustee

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon

Year ended 31 March 2023

Opinion

We have audited the financial statements of Living Options Devon (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 31 March 2023 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;
- have been prepared in accordance with the requirements of the Companies Act 2006 and 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 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 are described in the relevant sections of this report.

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon *(continued)*

Year ended 31 March 2023

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

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

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon (continued)

Year ended 31 March 2023

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the 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.

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 identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The company is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other companies legislation. The company is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon *(continued)*

Year ended 31 March 2023

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

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

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Westcotts (SW) LLP

David Wright (Senior Statutory Auditor)

For and on behalf of
Westcotts (SW) LLP
Chartered Accountants & Statutory Auditor
80 Oxford Street
Burnham-on-Sea
Somerset
TA8 1EF

Date: *2.10.23*

Living Options Devon
Company Limited by Guarantee
Statement of Financial Activities
(including Income and Expenditure Account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income					
Donations and legacies	5	10,977	1,133	12,110	5,134
Charitable activities	6	1,801,117	118,096	1,919,213	1,981,736
Investment income	7	377	–	377	27
Other income		266	–	266	–
Total Income		<u>1,812,737</u>	<u>119,229</u>	<u>1,931,966</u>	<u>1,986,897</u>
Expenditure					
Expenditure on charitable activities	8,9	1,870,863	128,327	1,999,190	2,032,642
Total expenditure		<u>1,870,863</u>	<u>128,327</u>	<u>1,999,190</u>	<u>2,032,642</u>
Net (expenditure)/income and net movement in funds		<u>(58,126)</u>	<u>(9,098)</u>	<u>(67,224)</u>	<u>(45,745)</u>
Reconciliation of funds					
Total funds brought forward	21	288,806	14,729	303,535	349,280
Total funds carried forward		<u>230,680</u>	<u>5,631</u>	<u>236,311</u>	<u>303,535</u>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure is derived from continuing activities.

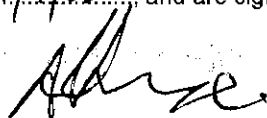
Prior year fund comparatives are disclosed in note 24.

The notes on pages 19 to 33 form part of these financial statements.

Living Options Devon
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	49,067	62,246
Current assets			
Debtors	16	402,362	199,466
Cash at bank and in hand		<u>397,717</u>	<u>294,835</u>
		800,079	494,301
Creditors: amounts falling due within one year	17	<u>(612,835)</u>	<u>(253,012)</u>
Net current assets		187,244	241,289
Total assets less current liabilities		<u>236,311</u>	<u>303,535</u>
Net assets		<u>236,311</u>	<u>303,535</u>
Funds of the charity			
Restricted funds		5,631	14,729
Unrestricted funds		<u>230,680</u>	<u>288,806</u>
Total charity funds	22	<u>236,311</u>	<u>303,535</u>

These financial statements were approved by the Board of Trustees and authorised for issue on 27/9/23, and are signed on behalf of the Board by:



A Barge (Chairman)
Trustee

Company registration number: 04925281

The notes on pages 19 to 33 form part of these financial statements.

Living Options Devon
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(67,224)	(45,745)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	35,507	43,720
Government grant income	–	(292)
Profit/loss on disposal of fixed assets	(266)	–
Other interest receivable and similar income	(377)	(27)
Interest payable and similar charges	–	4,216
Accrued expenses/(income)	(85,294)	50,472
<i>Changes in:</i>		
Trade and other debtors	(156,955)	(89,758)
Trade and other creditors	399,176	39,698
Cash generated from operations	124,567	2,284
Interest paid	–	(4,216)
Interest received	377	27
Net cash (used in)/from operating activities	<u>124,944</u>	<u>(1,905)</u>
Cash flows from investing activities		
Purchase of tangible assets	(22,062)	(11,305)
Net cash used in investing activities	<u>102,882</u>	<u>(11,305)</u>
Cash flows from financing activities		
Government grant income	–	292
Net cash from financing activities	<u>–</u>	<u>292</u>
Net Increase/(decrease) in cash and cash equivalents	102,882	(12,918)
Cash and cash equivalents at beginning of year	294,835	307,753
Cash and cash equivalents at end of year	<u>397,717</u>	<u>294,835</u>

Charity law prohibits the use of net cash inflows on any endowment or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cashflows for the year.

The notes on pages 19 to 33 form part of these financial statements.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Units 3-4 Cranmere Court, Lustleigh Close, Matford Business Park, Exeter, EX2 8PW.

2. Statement of compliance

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from training and access audits is included as income in the period in which the relevant training session or audit visit takes place.

Income from donations and grants, including capital grants, is included when these are receivable, except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included until the pre-conditions for use have been met.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

Income *(continued)*

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in restricted funds when receivable.

Interest is recognised when receivable by the charity.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Property	-	Straight line over the life of the lease
Fixtures and fittings	-	3 years straight line
Equipment	-	5 - 15 years straight line
Website	-	10 years straight line

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Living Options is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amounts as may be required, not exceeding £10, to the assets of the charitable company, in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Restricted funds £	Unrestricted Funds £	Total Funds 2023 £
Donations			
Donations	1,133	10,977	12,110
Grants			
Government grant income	—	—	—
	<u>1,133</u>	<u>10,977</u>	<u>12,110</u>

	Restricted funds £	Unrestricted Funds £	Total Funds 2022 £
Donations			
Donations	—	4,842	4,842
Grants			
Government grant income	—	292	292
	<u>—</u>	<u>5,134</u>	<u>5,134</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants	250,173	118,096	368,269
Fees and contracts	1,550,944	–	1,550,944
	<u>1,801,117</u>	<u>118,096</u>	<u>1,919,213</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants	391,000	199,269	590,269
Fees and contracts	1,391,467	–	1,391,467
	<u>1,782,467</u>	<u>199,269</u>	<u>1,981,736</u>

7. Investment Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	377	377	27	27

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Service provision	—	15,087	15,087
Support costs	1,870,863	113,240	1,984,103
	<u>1,870,863</u>	<u>128,327</u>	<u>1,999,190</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Service provision	78,501	499	79,000
Support costs	1,755,855	197,787	1,953,642
	<u>1,834,356</u>	<u>198,286</u>	<u>2,032,642</u>

9. Expenditure on charitable activities by activity type

	Grant funding of activities £	Direct costs £	Support costs £	Total funds 2023 £
Service provision	—	15,087	1,958,432	1,973,519
Governance costs	—	—	25,671	25,671
	<u>—</u>	<u>15,087</u>	<u>1,984,103</u>	<u>1,999,190</u>

	Grant funding of activities £	Direct costs £	Support costs £	Total funds 2022 £
Service provision	79,000	—	1,948,542	2,027,542
Governance costs	—	—	5,100	5,100
	<u>79,000</u>	<u>—</u>	<u>1,953,642</u>	<u>2,032,642</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

10. Analysis of support costs

	Total 2023	Total 2022
	£	£
Staff costs	1,142,952	1,025,629
Premises	80,015	82,339
Telephone	20,741	15,934
Depreciation	35,507	43,720
Bank charges	314	250
Enablement costs	30,089	24,156
Travel	29,937	21,657
Office costs	92,477	66,914
Recruitment	4,654	7,127
Training	14,679	23,812
Service provision fees	494,139	608,007
Publicity	737	1,367
Sundries	7,598	5,515
Volunteers' expenses	837	—
User costs	3,756	3,966
<i>Governance costs</i>		
Legal and professional fees	20,091	18,149
Audit fees	5,580	5,100
	<u>1,984,103</u>	<u>1,953,642</u>

11. Analysis of grants

	2023	2022
	£	£
Grants to institutions		
Grants to institutions	—	78,501
Grants to individuals	—	499
Total grants	<u>—</u>	<u>79,000</u>

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>35,507</u>	<u>43,720</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	1,021,778	923,257
Social security costs	80,866	67,358
Employer contributions to pension plans	40,308	35,014
	<u>1,142,952</u>	<u>1,025,629</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

13. Staff costs *(continued)*

The average head count of employees during the year was 56 (2022: 56). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Full and part time employees	<u>35</u>	<u>33</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

The key management personnel are considered to be the Chief Executive Officer, the Deputy Chief Executive Officer and the Finance Manager. The total benefits paid to key management personnel for services provided to the charity were £145,890 (2022: £116,317).

14. Trustees remuneration and expenses

During the year no Trustees (2022: no) made donations or paid for services provided to them by the charitable company worth a total of £nil (2022: £nil).

During the year, no expenses were incurred (2022: £nil) in providing services to any of the Trustees (2022: nil) to enable them to undertake their duties (both as Trustees and Non-Trustees delivering project work).

Also during the year, no expenses (2022: £nil) were reimbursed to any of the Trustees (2022: nil), of which £nil (2021: £nil) related to the attendance at various meetings.

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Website £	Total £
Cost					
At 1 April 2022	92,267	110,565	439,822	47,224	689,878
Additions	–	8,166	13,896	–	22,062
Disposals	–	(46,001)	(8,847)	(12,707)	(67,555)
At 31 March 2023	<u>92,267</u>	<u>72,730</u>	<u>444,871</u>	<u>34,517</u>	<u>644,385</u>
Depreciation					
At 1 April 2022	83,937	103,555	408,986	31,154	627,632
Charge for the year	4,165	8,634	20,470	2,238	35,507
On disposal	–	(46,235)	(8,879)	(12,707)	(67,821)
At 31 March 2023	<u>88,102</u>	<u>65,954</u>	<u>420,577</u>	<u>20,685</u>	<u>595,318</u>
Carrying amount					
At 31 March 2023	<u>4,165</u>	<u>6,776</u>	<u>24,294</u>	<u>13,832</u>	<u>49,067</u>
At 31 March 2022	<u>8,330</u>	<u>7,010</u>	<u>30,836</u>	<u>16,070</u>	<u>62,246</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

16. Debtors

	2023	2022
	£	£
Trade debtors	285,314	167,523
Prepayments and accrued income	117,048	31,943
	<u>402,362</u>	<u>199,466</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	44,109	56,699
Accruals and deferred income	509,616	160,393
Social security and other taxes	18,681	17,433
VAT	30,013	—
Other creditors	10,416	18,487
	<u>612,835</u>	<u>253,012</u>

18. Deferred Income

	2023	2022
	£	£
At 1 April 2022	105,769	82,667
Amount released to income	(105,769)	(82,667)
Amount deferred in year	494,344	105,769
At 31 March 2023	<u>494,344</u>	<u>105,769</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £40,308 (2022: £35,014).

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>292</u>

During the year the charity was the recipient of economic benefits as a result of participating in the UK Government's Coronavirus Job Retention Scheme. The total funds recognised on an accruals basis from the UK Government during the year was £nil (2022: £292).

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	288,806	1,812,737	(1,870,863)	—	230,680

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	300,019	1,787,628	(1,834,356)	35,515	288,806

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Big Lottery Fund - Time to Talk Reaching Communities	558	15,085	(15,643)	—	—
NHS Charities Together	14,171	41,944	(50,484)	—	5,631
Deaf Work Club	—	833	(833)	—	—
Devon Community Foundation Household Support Grant	—	6,796	(6,796)	—	—
Skills for Care Workforce Development Fund for Individual Employers	—	7,370	(7,370)	—	—
Big Lottery Fund – Wellbeing Service	—	12,366	(12,366)	—	—
Devon Community foundation DCC Food, Fuel and More	—	12,835	(12,835)	—	—
Peter Harrison	—	10,000	(10,000)	—	—
James Tudor	—	5,000	(5,000)	—	—
Devon Community Foundation Community Grant Framing Nature	—	2,000	(2,000)	—	—
Devon Community Foundation Devonian Grant Scheme	—	5,000	(5,000)	—	—
	14,729	119,229	(128,327)	—	5,631

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Heritage Lottery Fund-Heritage Ability Big Lottery Fund – Time to Talk Reaching Communities	35,515	–	–	(35,515)	–
NHS Charities Together	13,746	102,683	(115,871)	–	558
Deaf Work Club	–	31,708	(17,537)	–	14,171
Devon Community Foundation	–	12,000	(12,000)	–	–
NET DPO's Emergency Covid Fund	–	5,948	(5,948)	–	–
The National Lottery Community Fund	–	15,614	(15,614)	–	–
Devon Community Foundation Household Support Grant	–	10,000	(10,000)	–	–
Skills for Care Workforce Development Fund for Individual Employers	–	499	(499)	–	–
Livewell	–	15,817	(15,817)	–	–
	–	5,000	(5,000)	–	–
	<u>49,261</u>	<u>199,269</u>	<u>(198,286)</u>	<u>(35,515)</u>	<u>14,729</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Heritage Lottery Fund - Heritage Ability

Aims to improve customer experience at Heritage sites for people with limited mobility, learning disability/autism and for those from the Deaf community (using British Sign Language) so they can better understand and interpret their local Heritage. The fund is a surplus at the year end due to funds being used to purchase capital items, the fund will decrease as the assets depreciate over their useful economic life.

Big Lottery Fund Reaching Communities Time to Talk

Providing a range of support options including telephone support and a Deaf Counselling service and locality based forums to combat loneliness and isolation for Devon based disabled and Deaf people.

NHS Charities Together Community Partnership Grant Programme Options for Living Project

Funding to train a team of community vaccine champions to increase Devon's Covid-19 vaccine uptake in higher risk communities & to improve support for patients coming home after a stay in hospital from harder to reach groups and people with protected characteristics.

Deaf Work Club (European Union European Social Fund) /Petroc Community Grants 2022 The Bif Lottery 2021)

A project for Deaf British Sign Language users to develop employability skills and knowledge through peer support and training so that more people can fulfil their potential.

Devon Community Foundation 2022

Funding to employ a redesign officer to work on the development of the sight and hearing loss information and advice service in Northern Devon, while a face to face service was not possible.

National Emergencies Trust (NET) DPO's Emergency Covid Fund

Funding for the provision of a counselling service and specialist advisor.

The National Lottery Community Fund

To offer free accessible counselling service and specialist advisor.

Devon Community Foundation Household Support Grant

Funding to support disabled and Deaf people that are experiencing financial hardship.

Skills for Care Workforce Development Fund for Individual Employers

Providing training to personal assistants and individual employers across Devon.

Livewell

Plymouth Deaf Keep Active – Funding to increase participation in physical activity for Deaf British Sign Language (BSL) users, helping to address the impact of Covid-19 on people's activity levels and health and wellbeing.

Devon Community Foundation DCC Food, Fuel and More

The provision of immediate cost of living support for disabled and deaf people, across Devon.

Big Lottery Fund – Wellbeing Service

Includes the continuation of the 'Time to Talk' project to tackle loneliness and isolation amongst Devon's disabled people, a telephone helpline, Peer Support Volunteers and Deaf Counselling.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Workforce Development Fund for Individual Employers

The provision of immediate cost of living support for disabled and deaf people, across Devon

Peter Harrison

Towards the cost of the implementation of the 'Get Active Together' programme across Devon and the Southwest.

James Tudor

Towards the accessible counselling service.

Devon Community Foundation Community Grant Framing Nature

6 week photography project for disabled and deaf people.

Devon Community Foundation Devonian Grant Scheme

Towards the refurbishment of mobility scooters (Trampers) for our Countryside Mobility project.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	49,067	—	49,067
Current assets	778,514	21,565	800,079
Creditors less than 1 year	(596,901)	(15,584)	(612,835)
Net assets	230,680	5,631	236,311

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	62,156	90	62,246
Current assets	448,569	45,732	494,301
Creditors less than 1 year	(221,919)	(31,093)	(253,012)
Net assets	288,806	14,729	303,535

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

23. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>294,835</u>	<u>102,882</u>	<u>397,717</u>

	At 1 April 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>307,753</u>	<u>(12,918)</u>	<u>294,835</u>

24. Prior year fund comparatives

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income			
Donations and legacies	5,134	–	5,134
Charitable activities	1,782,467	199,269	1,981,736
Investment income	27	–	27
Total income	<u>1,787,628</u>	<u>199,269</u>	<u>1,986,897</u>
Expenditure			
Expenditure on charitable activities	1,834,356	198,286	2,032,642
Total expenditure	<u>1,834,356</u>	<u>198,286</u>	<u>2,032,642</u>
Net income/(expenditure)	<u>(46,728)</u>	<u>983</u>	<u>(47,745)</u>
Transfers between funds	35,515	(35,515)	–
Net movement in funds	(11,213)	(34,532)	(45,745)
Reconciliation of funds			
Total funds brought forward	300,019	49,261	349,280
Total funds carried forward	<u>288,806</u>	<u>14,729</u>	<u>303,535</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	40,680	59,453
Later than 1 year and not later than 5 years	<u>3,807</u>	<u>40,514</u>
	<u>44,487</u>	<u>99,967</u>

26. Related parties

There have been no related party transactions that require disclosure in the financial statements during the current or comparative periods.

Disability Together Limited

England & Wales - Charity number 1102489

Accounts

**Living Options Devon
Company Limited by Guarantee
Financial Statements
31 March 2022**

THOMAS WESTCOTT LLP

Chartered Accountants & Statutory Auditor
26-28 Southernhay East
Exeter
Devon
EX1 1NS

Living Options Devon
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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Living Options Devon
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Living Options Devon
Charity registration number	1102489
Company registration number	04925281
Principal office and registered office	Units 3-4 Cranmere Court Lustleigh Close Matford Business Park Exeter EX2 8PW
The trustees	A Barge (Chairman) S Fallon T G Naldrett (Appointed 22 September 2021) B Imeson D Smithers (Retired 6 February 2022) M Saunders (Retired 22 September 2021) C J A Thorpe (Retired 29 June 2022) R Manley C R Holmes (Appointed 29 June 2022)
Company secretary	D King
Auditor	Thomas Westcott LLP Chartered Accountants & Statutory Auditor 26-28 Southernhay East Exeter Devon EX1 1NS
Bankers	Lloyds 234 High Street Exeter EX4 3NL
Solicitors	Kitson LLP The Forum Barnfield Road Exeter Devon

Living Options Devon
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

Structure, governance and management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 8 October 2003 and registered as a charity on 4 March 2004. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute up to £10.

Recruitment and Appointment of Board of Trustees

The directors of the company, who are also charity trustees for the purposes of charity law, who served during the year are listed under legal and administrative information on page 1.

A board of trustees of at least 5 members, who meet quarterly, administers the charitable company. A Chief Executive is appointed by the trustees to manage the day to day operations of the charitable company.

The CEO has full delegated authority for all aspects of the Charity's performance. The CEO's pay is determined via the Remuneration Committee of the Board which consists of the Chair of Trustees together with two other nominated Trustees as needed. When invoked, the remuneration committee are informed using available external benchmarking and the Charity's performance and financial data. (During the pandemic, due to extenuating circumstances, it was agreed that the CEO's pay increases would be in line with other staff pay increases) The CEO is responsible for setting competitive, fair and equitable pay scales for other members of the Executive and staff team. This is done in discussion with the Executive Team and Trustees as appropriate, and with reference to the NJC scales and other Job Evaluation schemes as appropriate. There is a policy in place outlining our approach to pay which has been approved by the Board and along with all other policies are reviewed on a minimum 3-year basis.

Not less than 75% of the total number of trustees shall be persons with a disability and/or Deaf (who use British Sign Language (BSL) as their first or preferred language).

The Board of Trustees are comprised of individuals who possess a range of skills and experience that will enable them to effectively fulfil their individual roles on the Board. Recruitment is by open advertisement or via a recruitment agency. We provide a Job Description and Person Specification for Trustee roles. Selection being against the requirements of the published person specification via an interview process attended by 2 members of our Trustee Board. Appointment of people with the necessary skill set is informed by a regular Board skills audit. There is a comprehensive induction process and checklist. Board training needs are identified formally at annual individual Trustee performance reviews. Annual Board Development days provide whole board training.

A Chairman is appointed by the trustees from the elected members. The trustees also appoint a Secretary to the Company and fix the remuneration for the post.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

The objects of the charity are to provide relief to inhabitants of Devon who have need because of mental or physical disability, and to educate the public about the needs of those with a mental or physical disability.

The Living Options Strategic Plan 2021-2026 was approved by the Board of Trustees which sets the direction for the Charity, describing a clear vision for the future. It provides a realistic structured plan to guide us to achieve our strategic aims. It includes the views of all of our main stakeholders, and most importantly, the views of service users and carers. The plan was ambitious and challenged our thinking and how we operate, but was achievable because it builds on the good reputation that LOD has rightly earned. This new strategic plan is based around service user need, incorporating a new Digital Strategy alongside our Marketing and Fundraising strategy. Our new Digital Strategy promotes accessible digital opportunities for all.

Living Options Devon re-designed our existing services and developed new ones in response to the needs of local disabled and Deaf people during the COVID 19 pandemic, so that we can continue to support disabled and Deaf people as we move through the response and into the recovery phase and learn to live with COVID and the other challenges of our time.

Our Vision

People with disabilities and Deaf people have the same life chances and opportunities to be active and equal members of society.

Our Values

Our values underpin everything that we do. They have not changed since 1990 and shape our behaviour both as an organisation and as people working with and for Living Options Devon.

We believe in a fully accessible society where all people can enjoy freedom of choice and equality of opportunity.

We are user-led in all we do, enabling people with disabilities and Deaf people to influence and manage our full range of services and projects.

We believe we deliver the highest standards of service to all the people with whom we work.

We operate a culture of open communication, empowerment and development, where individual abilities are respected and people are encouraged to achieve their full potential.

Our Mission

Living Options Devon (LOD) is a user-led organisation which seeks to ensure that people with disabilities and Deaf people across Devon and the United Kingdom (UK) have the opportunity to live the life they choose.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Some examples of the challenges continuing to face disabled people drawn from a variety of research reports:

- Disabled adults are more likely to report poor mental health and wellbeing than non-disabled adults.¹ Disabled people aged 16 to 64 years had poorer ratings than non-disabled people on all four personal well-being measures; average anxiety levels were higher for disabled people at 4.6 out of 10, compared with 3.0 out of 10 for non-disabled people.²
- The proportion of disabled people (15.1%) aged 16 years and over in England who reported feeling lonely “often or always” was over four times that of non-disabled people (3.6%) (year ending March 2021).²
- Over a quarter of disabled people say that they do not frequently have choice and control over their daily lives.³
- There are 7 million working-age people with a disability or long-term health condition in the UK, but only a little over half are in work.⁴
- The proportion of disabled people with no qualifications is nearly three times that of non-disabled people.⁵
- Across Great Britain, in 2012-14 there was a 45% increase in the percentage of disabled people who reported having difficulty accessing services in the areas of health, benefits, tax, culture, sport and leisure.¹ Many businesses on UK high streets are inaccessible for disabled consumers, in particular shops and shopping centres (78%), and pubs, bars, restaurants and cafes (66%).⁶
- Four in five disabled people want to be more active but only two in five feel they are given the opportunity to be as active as they would like to be.⁷
- Two thirds of disabled people said they have been stopped doing something they wanted to do in the last year by other people's attitudes.⁶
- 49% of disabled people surveyed by Scope said that they feel excluded from society. Just 23% said they feel valued by society.¹¹
- People with a long-term illness or health conditions are around 25% less likely to have enjoyed nature in the past 14 days than others⁸
- The impact of the Covid 19 pandemic has been particularly critical for disabled people and their families, in many ways exacerbating the existing barriers disabled people experience.⁹
- Disabled people are disproportionately affected by crime.¹⁰ About half of disabled people report feeling unsafe in their neighbourhood (45%)¹¹

¹ Being disabled in Britain: A journey less equal: EHRC, 2017

² Outcomes for disabled people in the UK: 2021, ONS

³ ONS Opinions survey, 2011

⁴ Family Resources Survey: financial year 2019-2020

⁵ UK Disability Survey 2021

⁶ Independent. Confident. Connected Scope, 2018

⁷ Annual Disability and Activity Survey, Activity Alliance, 2020

⁸ Disability Unit, 2021

⁹ The Disability Report. Disabled people and the Coronavirus crisis” Scope 2020; “Disability Considerations during the Covid19 outbreak” WHO.2020

¹⁰ Crime in England and Wales: Annual Trend and Demographic Tables

¹¹ The Disability Perception Gap. Scope, 2018

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

What is Living Options Devon doing to address this?

- Promoting the needs and rights of disabled people
- Providing Peer Support
- Information, advice and support
- Training disabled and Deaf people
- Supporting independence
- Advocacy
- Engagement services
- Supporting deaf people to gain employment
- Counselling for Deaf and disabled people
- Support for victims of crime
- Improving access to services and leisure facilities
- Promoting activities to support health and wellbeing

How Does this help? (Our interim outcomes)

- People's wellbeing will improve
- People will live more independent lives
- People will feel more informed to make choices which meet their needs
- People will have increased skills and confidence
- Decisions which affect people will be made with them, not without them
- Services and projects will be led and delivered by people with disabilities and Deaf people
- Accessible services will be provided for people
- People will feel part of a wider community, helping to reduce loneliness and isolation
- People will feel valued

What are we aiming for? (Long term impact)

People with disabilities and Deaf people have the same life chances and opportunities to be active and equal members of society.

Our impact report 2019-21 explains more about how we worked towards this vision and some of our achievements for each of the interim outcomes.

Every two years a comprehensive Impact Report is produced which outlines the wider outcomes that the charity has delivered for our beneficiaries. The frequency of this report has been determined by the Board to ensure best value for money. This report, whilst very informative for Trustees and external stakeholders, is not considered cost effective to produce annually.

Board members take part in an annual Development Day which offers an opportunity to review and discuss the achievements of the Charity against their stated aspirations and objectives for the period.

Review of Activities

The Board of Trustees meets four times a year together, with online meetings as and when required.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The Strategic Plan which sets out the Charity's Mission, Aims and Strategic Objectives is developed and approved by the Board in full consultation with our service users, beneficiaries, funders and other stakeholders. Once the Strategic Plan has been agreed, the CEO has delegated responsibility from the Board for delivery of the strategic objectives as set out in the Strategic Plan. Annually, the CEO puts a proposal to the Board outlining the measures that they will be measured against that will demonstrate the Charity is moving towards achievement of the Strategic Plan. Once approved by the Board, the CEO reports against those measures at each quarterly Board meeting. Annual financial, fundraising and performance targets are developed by the Executive Team who report through quarterly reports to the Board. (e.g. management accounts, compliance with reserves policy, accident reporting, RAG rating for all projects and service areas against delivery targets, equality data monitoring, complaints and compliments etc).

The Strategic Plan has been reviewed by the Board ensuring that it is still relevant and appropriate for the needs of Living Options Devon. Service user and stakeholder views continue to be gathered as part of this review process.

Underpinning the Strategic Plan is the Business Plan which is updated annually and outlines how The Strategic Plan will be achieved. The Board plan to review future activities against the SMART objectives set out in the business plan.

Strategic Report

The following sections for achievements and performance and financial review form the Strategic Report of the charity.

Financial review

The net deficit for the year amounted to £45,745 of which £34,532 related to restricted funds and £11,213 was attributable to unrestricted funds. On 31 March 2022 total funds were £303,535 (2021 £349,280). Unrestricted funds were £288,806 (2021: £300,019) and restricted funds were £14,729 (2021: £49,261). Net current assets were £241,289 (2021: £254,619). We have continued to deliver our services to more beneficiaries year on year.

The National Lottery Covid Response Fund received in the financial year to 31st March 2021 included £50,000 to place in reserves to utilise in the financial year to 31st March 2022 to further redesign service delivery and the supporting infrastructure. This is responsible for the deficit this year and as a result Living Options Devon has a more sustainable and secure future.

Living Options Devon applies for funding from grant makers and trusts, tenders for contracts and runs fundraising campaigns. The Strategic Plan contains a Fundraising Strategy outlining strategic objectives. The CEO has delegated authority to identify how these Strategic Objectives will be delivered at an operational level. They work with the Fundraising team to develop annual targets which are embedded into the budget for the following year. The Board are provided with a quarterly summary of all fundraising applications against progress and success rates. Fundraising targets are an integral part of the management accounts/budget setting process. All projects and services for which funds are secured ensure their monitoring regimes are in accordance with funders requirements. Data collection for monitoring purposes is centrally supported and regulated through our Research and Monitoring function.

Living Options Devon is registered with and follows the standards of the Fundraising Regulator, and the Fundraising Lead is a member of, and follows the standards of, the Chartered Institute of Fundraising.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Living Options Devon has a proven track record in relation to our on-going sustainability over many years. We have developed a reputation for high quality and reliable service provision. So, whilst individual funding streams may eb and flow, we have a solid pipeline of potential funders who want to support our work, and in the competitive world of commissioning, we offer excellent value for money due to a highly committed staff team combined with efficient systems and processes. This has resulted in being awarded 2nd and 3rd contract terms. We believe our success factors are a truly User Led Ethos, combined with a focus on outcome measurement for our beneficiaries. Our services are always designed around service user need, having people with lived experience involved at every level of the Charity. The COVID pandemic has created a whole range of challenges, but also created huge demand for our services which provides us with an opportunity for future growth of the charity. Hence, we plan to continue identifying what our service users and stakeholders need from us moving forwards, identifying appropriate funding sources that match the Charity's aims and objectives.

We also have a marketing and digital strategy, both of which are part of our 5-year Strategic Plan. The marketing, fundraising and Digital strategies all designed to work together to provide a solid foundation for the Charity's sustainability and as appropriate growth, moving forwards.

Risk Management

The Trustees conducted a review of the major risks to which the charity is exposed, and a Risk Management policy is in place. A risk register has been long established and is updated quarterly. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The Strategic Plan and Business Plan 2021-2026 which set a clear direction for the Charity also mitigates external risks to funding by allowing for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients, and visitors.

Principle risks have been identified as Reputational Damage, Financial/Litigation Risks and more recently COVID related risks including challenges with staff recruitment, all of which have clear risk mitigation plans in place. We understand that the nature of risk is ever changing and strive to keep a clear focus on risk identification and effective risk management.

Reserve Policy

The Trustees recognise that Living Options Devon is currently in a secure financial position with plans for further income generation from a variety of sources and effective processes for monitoring expenditure.

However the trustees are also aware of:-

- a) the need to be financially capable of exploiting opportunities of development and growth which will directly improve services to its end users and customers,
- b) the need to protect the Organisation from the risk of insolvency or major disruption to its work,
- c) their legal and moral responsibilities to the Organisation's staff and clients with regard to the continuance and/or termination of projects, and
- d) the susceptibility of the Organisation's projects to factors outside their control.

The trustees hereby resolve that they shall seek to build up and maintain from grant income, unrestricted surpluses, investment income and fundraising, an adequate level of reserves, to be monitored bi-annually, in order to protect the Organisation in relation to the areas of opportunity and risk set out above.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

They further resolve that the level of free reserves, which stand at £226,650 (unrestricted reserves of £288,806 less unrestricted fixed assets of £62,156) as at 31st March 2022, that the Organisation seeks to establish will be the equivalent of three months of unrestricted annual turnover excluding subcontracted income, a target of £295,604 as at 31st March 2022. Trustee stated aims within the Living Options 2022-23 Operational plan is to return surpluses to reach this target by 2026.

Investment Policy

During the year the Trustees reviewed their investment policy and in addition to utilizing the existing interest paying bank account, due to the surplus achieved during the 2021 financial year, a treasury account is being investigated as an ethical, effective way to manage funds of this size.

Public Benefit

Public benefit is the legal requirement of every organisation set up for one or more charitable aims to be able to demonstrate that its aims are for the public benefit if it is to be recognised and registered as a charity in England and Wales. Living Options continues to raise awareness of the needs of disabled and Deaf people to a range of organisations across Devon and develop user-led services which promote and support choice and independent living. Service users are also encouraged and supported to participate in the planning, delivery and evaluation of local, regional and national services. During 2021/22 Living Options Devon has delivered a number of projects/services for the public benefit including:

- A general holistic advocacy service across Devon for vulnerable people leading a consortium of five other charities to deliver the service. This includes statutory Care Act Advocacy (including Prisoner advocacy); the Independent Mental Capacity Advocacy and Deprivation of Liberty safeguarding service, the Independent Mental Health Act Advocacy and Health Complaints advocacy service working with Rethink Mental Illness.
- A range of Deaf Led services run by and for the Devon Deaf community including advocacy, Deaf Get Active and Volunteer (DGAV) project, a Deaf Job Club, BSL counselling for Deaf people and supporting Deaf people with other aspects of their daily lives.
- A Victim support service for disabled and Deaf people who have been victims of crime.
- The Devon Engagement service in which Living Options Devon leads a partnership of other charities to ensure that those who are hardest to reach are consulted when decisions are being made by the local authority and health in relation to disabled people's health and wellbeing.
- A five-year Big lottery Funded project 'Time to Talk' to tackle loneliness and isolation amongst Devon's disabled people through provision of a range of new services including a telephone help line, Peer Support, life coaching and Deaf Counselling.
- Services to improve the lives of disabled people including Access auditing, training and consultancy.
- Following receipt of a notice period to vacate the See Hear Centre premises (Alexandra Road, Barnstaple) we have redesigned our service model to provide the services from a new COVID safe premises.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

- Countryside Mobility South West providing accessible equipment at countryside locations and Heritage Ability Project to support Heritage partners to develop more accessible services for people with disabilities and their families.
- A research and development consultancy division.
- Provision of disability, Deaf Awareness and BSL training; and access audits to public, private and VCSE organisations. Provide Exeter City Council with support around disability issues in relation to their planning and consultation processes. We have SMAS Worksafe accreditation, Mindful Employer accreditation and Disability Confident Leader (level 3).
- Represent vulnerable people's views on a range of strategic meetings include Devon, Torbay and Plymouth Safeguarding Boards, Devon CC Health and Wellbeing Board, Local Outbreak Engagement Committee etc.
- Equality Reference Group contract funded through Devon County Council to represent disability at a strategic level.
- Both disabled and Deaf Counselling Services are provided
- We launched our new Living Options Devon website in conjunction with disabled and Deaf people to better meet their needs.
- Our Heritage Ability work continues to improve access to Heritage Sites across the South West through consultancy and delivery of a suite of products that improve accessibility to sites.
- We continued to support people through our Time to Talk helpline and DGAV through Covid Outbreak Management Funds (COMF) supporting lonely and anxious people.
- We have successfully applied for funding for a range of new projects designed to support disabled and Deaf people following the COVID pandemic as outlined in our plans for 2022/23 (below)
- Deaf Job Club continuation funding.
- Our business focused website www.ouraccessibilitymatters.org supports local businesses and individuals to be more disability and Deaf aware, through our training, consultancy and access audits.
- Devon Partnership Trust Disability Confident Mentoring Programme to support them to attain their Disability Confident Level 3 accreditation.
- Waiting List Support Pilot Project to support people on surgical waiting lists through connecting them with community-based support to improve their quality of life.
- Options for Living Project funded by NHS Charities, will provide 8 Vaccination Champions to increase vaccination update for those Devon citizens with protected characteristics together with a community-based discharge support service.
- Free Personal Assistant and Employer Training in partnership with Devon CCG and Devon County Council, funded through Skills for Care.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

- Implementation of Office 365 to improve data security and functionality of our IT systems.

The Trustees have paid due regard to the guidance provided by The Charity Commission on public benefit in deciding what activities the charity should undertake.

Plans for future periods

During 2022/23 we will continue to progress towards our Operational Objectives set out in our Strategic Plan:

Operational Objective 1	To enable disabled and Deaf people to have a voice and receive the services they need, by continuing to provide advocacy, information and advice, victim support and engagement services.
Operational Objective 2	To continue to provide services which support wellbeing, independence and address loneliness and isolation.
Operational Objective 3	To aid recovery from the Covid 19 pandemic, whilst promoting wellbeing more generally, we will extend our Deaf led specialist counselling service to cover all disabilities, increasing capacity to support more beneficiaries.
Operational Objective 4	To strengthen the voice of disabled and Deaf people in South West care settings, we will recruit and support a team of Experts by Experience.
Operational Objective 5	To develop more holistic, integrated and cost-effective services, we will create the LOD Hub so we can develop clear referral pathways across our Charity.
Operational Objective 6	To provide a more equitable service across Devon, we will ensure support is embedded within all four Devon -wide localities including West Devon and Plymouth and South Devon and Torbay localities.
Operational Objective 7	To turn our strapline 'Accessibility Matters' into a reality we will market our Accessibility products (access auditing, disability and Deaf training, easy read and other accessible formats, mystery shopper services etc.) to more partners across the South West.

We would like to record our debt of gratitude to our Founder Peter Swain OBE who passed away last year following a lifetime dedicating himself to Living Options Devon. The Board of Trustees have been considering how best to honour his memory and the key role that he has played in the development of the charity. Our charity's continuing support for disabled and Deaf people is Peter's real legacy.

Our new Strategic Plan 2021-2026 sets our plans for future periods to ensure that these targets will be achieved. However, we also constantly aim to identify, tender for and monitor more projects in which our experience and expertise would be beneficial. This new plan was approved by the Board, following a major consultation with our members, beneficiaries and other stakeholders. It was based around service user need, incorporating a new Digital Strategy alongside our Marketing and Fundraising strategy. Our new Digital Strategy promotes accessible digital opportunities for all.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Living Options Devon is continuing to redesign our services in the light of the COVID 19 pandemic and the need to learn to live with COVID and other economic challenges so we will be in a position to support disabled and Deaf people through the response and recovery phases as required. We will continue our new User-Led Counselling Service building on the learning of our Deaf led Counselling service, funded through a range of independent charitable Trusts and Foundations.

Due to a contract extension, LOD will continue to lead a Consortium of five charities to provide Adult advocacy Services (Care Act Advocacy across Devon and Torbay (including prisoner advocacy), IMHA, IMCA and NHS Complaints advocacy) and Paid Representative support; Police and Crime Commission funding to provide support for disabled victims of crime; support and advice service for people in North Devon who have a sensory loss; Exeter City Council grant to provide advice in relation to how planning applications might affect disabled people; ongoing funding for our Countryside Mobility project. Heritage Ability continues to improve access to Heritage Sites across the South West.

Equality Reference Group contract funded through Devon County Council to represent disability at a strategic level. The Healthwatch (Lot 2) - Engagement Service contract runs for a further three years, covering all hard to reach/protected groups; Our Time to Talk project team has developed a comprehensive legacy plan to ensure that LOD will continue to tackle loneliness and isolation amongst Devon's disabled people following the end of BLF 5-year funding. We have secured funding for this through COMFF throughout 2021/22.

We will continue to work towards the development of locality-based services to have a base within Exeter and East Devon; Plymouth and West Devon, Torbay and South Devon, and Northern Devon. This will be achieved through close partnership working with those local organisations who are promoting a VCSE hub approach.

Implementation and development of a new CRM database to maximise connections and support our service users more appropriately.

Implementation of Office 365 to improve security and functionality of our IT systems

Increase capacity of leadership teams in recognition of continuous growth of the Charity.

We have secured funding for some exciting new projects and services for 2022/3 including:

- Expansion of the Waiting List Support Pilot Project to support people on a wider range of waiting lists across Devon, Torbay and Plymouth through connecting them with community-based support to improve their quality of life. We will expand this further to pro-actively support patients who are identified through pilot surgeries as needing additional support.
- Implementation of a new Community Helpline as part of the Waiting Well referral process.
- Options for Living Project funded by NHS Charities to develop further into provision of community-based discharge support service.
- Representing vulnerable peoples voice around the emerging Integrated Care System (ICS) thinking.
- Campaign to ensure the new VCSE Assembly champions the voice of disabled and Deaf people.
- Member of the Social Prescribing Executive Board.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:

A Barge (Chairman)
Trustee

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon

Year ended 31 March 2022

Opinion

We have audited the financial statements of Living Options Devon (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 31 March 2022 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;
- have been prepared in accordance with the requirements of the Companies Act 2006 and 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 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 are described in the relevant sections of this report.

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon *(continued)*

Year ended 31 March 2022

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

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

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon *(continued)*

Year ended 31 March 2022

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the 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.

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 identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The company is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other companies legislation. The company is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon *(continued)*

Year ended 31 March 2022

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

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

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Wright (Senior Statutory Auditor)

For and on behalf of
Thomas Westcott LLP
Chartered Accountants & Statutory Auditor
26-28 Southernhay East
Exeter
Devon
EX1 1NS

Living Options Devon
Company Limited by Guarantee
Statement of Financial Activities
(including Income and Expenditure Account)
Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income					
Donations and legacies	5	5,134	–	5,134	28,215
Charitable activities	6	1,782,467	199,269	1,981,736	1,809,230
Investment income	7	27	–	27	59
Total income		<u>1,787,628</u>	<u>199,269</u>	<u>1,986,897</u>	<u>1,837,504</u>
Expenditure					
Expenditure on charitable activities	8,9	1,834,356	198,286	2,032,642	1,739,956
Total expenditure		<u>1,834,356</u>	<u>198,286</u>	<u>2,032,642</u>	<u>1,739,956</u>
Net (expenditure)/income		<u>(46,728)</u>	<u>983</u>	<u>(45,745)</u>	<u>97,548</u>
Transfer between funds		35,515	(35,515)	–	–
Net movement in funds		<u>(11,213)</u>	<u>(34,532)</u>	<u>(45,745)</u>	<u>97,548</u>
Reconciliation of funds					
Total funds brought forward	21	300,019	49,261	349,280	251,732
Total funds carried forward		<u>288,806</u>	<u>14,729</u>	<u>303,535</u>	<u>349,280</u>

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

Prior year fund comparatives are disclosed in note 24.

The notes on pages 20 to 33 form part of these financial statements

Living Options Devon
Company Limited by Guarantee
Statement of Financial Position
31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	15		62,246	94,661
Current assets				
Debtors	16	199,466		109,708
Cash at bank and in hand		294,835		307,753
		494,301		417,461
Creditors: amounts falling due within one year	17	253,012		162,842
Net current assets			241,289	254,619
Total assets less current liabilities			303,535	349,280
Net assets			303,535	349,280
Funds of the charity				
Restricted funds			14,729	49,261
Unrestricted funds			288,806	300,019
Total charity funds	22		303,535	349,280

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

A Barge (Chairman)
Trustee

Company registration number: 04925281

The notes on pages 20 to 33 form part of these financial statements

Living Options Devon
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(45,745)	97,548
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	43,720	54,773
Government grant income	(292)	(16,662)
Other interest receivable and similar income	(27)	(59)
Interest payable and similar charges	4,216	248
Accrued expenses/(income)	50,472	(12,100)
<i>Changes in:</i>		
Stocks	–	1,699
Trade and other debtors	(89,758)	78,184
Trade and other creditors	39,698	(168,209)
Cash generated from operations	2,284	35,422
Interest paid	(4,216)	(248)
Interest received	27	59
Net cash (used in)/from operating activities	<u>(1,905)</u>	<u>35,233</u>
Cash flows from investing activities		
Purchase of tangible assets	(11,305)	(48,794)
Net cash used in investing activities	<u>(11,305)</u>	<u>(48,794)</u>
Cash flows from financing activities		
Government grant income	292	16,662
Net cash from financing activities	<u>292</u>	<u>16,662</u>
Net (decrease)/increase in cash and cash equivalents	(12,918)	3,101
Cash and cash equivalents at beginning of year	307,753	304,652
Cash and cash equivalents at end of year	<u>294,835</u>	<u>307,753</u>

Charity law prohibits the use of net cash inflows on any endowment or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cashflows for the year.

The notes on pages 20 to 33 form part of these financial statements

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Units 3-4 Cranmere Court, Lustleigh Close, Matford Business Park, Exeter, EX2 8PW.

2. Statement of compliance

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from training and access audits is included as income in the period in which the relevant training session or audit visit takes place.

Income from donations and grants, including capital grants, is included when these are receivable, except as follows:

·When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

·When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included until the pre-conditions for use have been met.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in restricted funds when receivable.

Interest is recognised when receivable by the charity.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Property	-	Straight line over the life of the lease
Fixtures and fittings	-	3 years straight line
Equipment	-	5 - 15 years straight line
Website	-	10 years straight line

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Living Options is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amounts as may be required, not exceeding £10, to the assets of the charitable company, in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	4,842	4,842	11,553	11,553
Grants				
Government grant income	292	292	16,662	16,662
	<u>5,134</u>	<u>5,134</u>	<u>28,215</u>	<u>28,215</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants	391,000	199,269	590,269
Fees and contracts	1,391,467	–	1,391,467
	<u>1,782,467</u>	<u>199,269</u>	<u>1,981,736</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants	150,545	346,136	496,681
Fees and contracts	1,278,216	34,333	1,312,549
	<u>1,428,761</u>	<u>380,469</u>	<u>1,809,230</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>27</u>	<u>27</u>	<u>59</u>	<u>59</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Service provision	78,501	499	79,000
Support costs	1,755,855	197,787	1,953,642
	<u>1,834,356</u>	<u>198,286</u>	<u>2,032,642</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support costs	1,322,310	417,646	1,739,956
	<u>1,322,310</u>	<u>417,646</u>	<u>1,739,956</u>

9. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Service provision	79,000	1,948,542	2,027,542	1,735,056
Governance costs	–	5,100	5,100	4,900
	<u>79,000</u>	<u>1,953,642</u>	<u>2,032,642</u>	<u>1,739,956</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

10. Analysis of support costs

	Service provision £	Total 2022 £	Total 2021 £
Staff costs	1,025,629	1,025,629	977,701
Premises	82,339	82,339	77,944
Telephone	15,934	15,934	9,397
Depreciation	43,720	43,720	54,773
Bank charges	250	250	248
Enablement costs	24,156	24,156	11,931
Travel	21,657	21,657	4,146
Office costs	66,914	66,914	54,308
Recruitment	7,127	7,127	2,398
Training	23,810	23,810	30,521
Service provision fees	608,007	608,007	482,432
Publicity	1,367	1,367	3,712
Sundries	5,517	5,515	8,676
Volunteers' expenses	—	—	40
User costs	3,966	3,966	7,577
Goods for resale	—	—	764
<i>Governance costs</i>			
Legal & professional	18,149	18,149	8,489
Audit fees	5,100	5,100	4,900
	<u>1,953,642</u>	<u>1,953,642</u>	<u>1,739,956</u>

11. Analysis of grants

	2022 £	2021 £
Grants to institutions	78,501	—
Grants to individuals	499	—
Total grants	<u>79,000</u>	<u>—</u>

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):	2022 £	2021 £
Depreciation of tangible fixed assets	<u>43,720</u>	<u>54,773</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2021 £
Wages and salaries	923,257	881,974
Social security costs	67,358	63,089
Employer contributions to pension plans	35,014	32,638
	<u>1,025,629</u>	<u>977,701</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

13. Staff costs *(continued)*

The average head count of employees during the year was 56 (2021: 52). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Full and part time employees	<u>33</u>	<u>33</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

The key management personnel are considered to be the Chief Executive Officer, the Deputy Chief Executive Officer and the Finance Manager. The total benefits paid to key management personnel for services provided to the charity were £116,317 (2021: £111,998).

14. Trustee remuneration and expenses

During the year no Trustees (2021: 2) made donations or paid for services provided to them by the charitable company worth a total of £nil (2021: £20).

During the year, no expenses were incurred (2021: £nil) in providing services to any of the Trustees (2021: nil) to enable them to undertake their duties (both as Trustees and Non-Trustees delivering project work).

Also during the year, no expenses (2021: £nil) were reimbursed to any of the Trustees (2021: nil), of which £nil (2021: £nil) related to the attendance at various meetings.

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Website £	Total £
Cost					
At 1 April 2021	89,888	106,567	434,894	47,224	678,573
Additions	<u>2,379</u>	<u>3,998</u>	<u>4,928</u>	<u>—</u>	<u>11,305</u>
At 31 March 2022	<u>92,267</u>	<u>110,565</u>	<u>439,822</u>	<u>47,224</u>	<u>689,878</u>
Depreciation					
At 1 April 2021	79,772	92,449	382,774	28,917	583,912
Charge for the year	<u>4,165</u>	<u>11,106</u>	<u>26,212</u>	<u>2,237</u>	<u>43,720</u>
At 31 March 2022	<u>83,937</u>	<u>103,555</u>	<u>408,986</u>	<u>31,154</u>	<u>627,632</u>
Carrying amount					
At 31 March 2022	<u>8,330</u>	<u>7,010</u>	<u>30,836</u>	<u>16,070</u>	<u>62,246</u>
At 31 March 2021	<u>10,116</u>	<u>14,118</u>	<u>52,120</u>	<u>18,307</u>	<u>94,661</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

16. Debtors

	2022	2021
	£	£
Trade debtors	167,523	90,078
Prepayments and accrued income	31,943	19,630
	<u>199,466</u>	<u>109,708</u>

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	56,699	33,090
Accruals and deferred income	160,393	97,921
Social security and other taxes	17,433	14,302
Other creditors	18,487	17,529
	<u>253,012</u>	<u>162,842</u>

18. Deferred income

	2022	2021
	£	£
At 1 April 2021	82,667	239,514
Amount released to income	(82,667)	(239,514)
Amount deferred in year	105,769	82,667
At 31 March 2022	<u>105,769</u>	<u>82,667</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £35,014 (2021: £32,638).

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>292</u>	<u>16,662</u>

During the year the charity was the recipient of economic benefits as a result of participating in the UK Government's Coronavirus Job Retention Scheme. The total funds recognised on an accruals basis from the UK Government during the year was £292 (2021: £16,662).

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	<u>300,019</u>	<u>1,787,628</u>	<u>(1,834,356)</u>	<u>35,515</u>	<u>288,806</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>173,903</u>	<u>1,457,035</u>	<u>(1,322,310)</u>	<u>(8,609)</u>	<u>300,019</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Heritage Lottery Fund- Heritage Ability	35,515	—	—	(35,515)	—
Big Lottery Fund - Time to Talk Reaching Communities	13,746	102,683	(115,871)	—	558
NHS Charities Together	—	31,708	(17,537)	—	14,171
Deaf Work Club	—	12,000	(12,000)	—	—
Devon Community Foundation	—	5,948	(5,948)	—	—
NET DPO's Emergency Covid Fund	—	15,614	(15,614)	—	—
The National Lottery Community Fund	—	10,000	(10,000)	—	—
Devon Community Foundation Household Support Grant	—	499	(499)	—	—
Skills for Care workforce Development Fund for Individual Employers	—	15,817	(15,817)	—	—
Livewell	—	5,000	(5,000)	—	—
	<u>49,261</u>	<u>199,269</u>	<u>(198,286)</u>	<u>(35,515)</u>	<u>14,729</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

21. Analysis of charitable funds *(continued)*

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Social Investment Business-Community Assets and Services	2,962	–	(2,962)	–	–
Heritage Lottery Fund- Heritage Ability	55,188	38,713	(58,386)	–	35,515
Henry Smith Charity	–	11,100	(11,100)	–	–
Sport England Opportunity Fund Deaf Get Active & Volunteer	–	31,952	(40,561)	8,609	–
Deaf Work Club	1,555	4,146	(5,701)	–	–
Big Lottery Fund - Time to Talk Reaching Communities	18,124	105,370	(109,748)	–	13,746
Big Lottery Fund - Covid Response	–	167,887	(167,887)	–	–
Devon Community Foundation	–	5,500	(5,500)	–	–
The Clothworkers Foundation	–	5,000	(5,000)	–	–
Devon Community Foundation	–	2,981	(2,981)	–	–
NET DPO's Emergency Covid Fund	–	7,820	(7,820)	–	–
	<u>77,829</u>	<u>380,469</u>	<u>(417,646)</u>	<u>8,609</u>	<u>49,261</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

21. Analysis of charitable funds *(continued)*

Heritage Lottery Fund - Heritage Ability

Aims to improve customer experience at Heritage sites for people with limited mobility, learning disability/autism and for those from the Deaf community (using British Sign Language) so they can better understand and interpret their local Heritage. The fund is a surplus at the year end due to funds being used to purchase capital items, the fund will decrease as the assets depreciate over their useful economic life

Big Lottery Fund Reaching Communities Time to Talk

Providing a range of support options including telephone support and a Deaf Counselling service and locality based forums to combat loneliness and isolation for Devon based disabled and Deaf people.

NHS Charities Together Community Partnership Grant Programme Options for Living Project

Funding to train a team of community vaccine champions to increase Devon's Covid-19 vaccine uptake in higher risk communities & to improve support for patients coming home after a stay in hospital from harder to reach groups and people with protected characteristics.

Deaf Work Club (European Union European Social Fund) /Petroc Community Grants 2022 The Big Lottery 2021)

A project for Deaf British Sign Language users to develop employability skills and knowledge through peer support and training so that more people can fulfil their potential.

Devon Community Foundation 2022

Funding to employ a redesign officer to work on the development of the sight and hearing loss information and advice service in Northern Devon, while a face to face service was not possible.

National Emergencies Trust (NET) DPO's Emergency Covid Fund

Funding for the provision of a counselling service and specialist advisor.

The National Lottery Community Fund

To offer free accessible counselling to people with disabilities.

Devon Community Foundation - Household Support Grant

Funding to support disabled and Deaf people that are experiencing financial hardship.

Skills for Care Workforce Development Fund for Individual Employers

Providing training to personal assistants and individual employers across Devon.

Livewell

Plymouth Deaf Keep Active. Funding to increase participation in physical activity for Deaf British Sign Language (BSL) users, helping to address the impact of Covid-19 on people's activity levels and health and wellbeing.

Social Investment Business - Community Assets and Services To build capacity under the Community Right to Challenge fund to assist Living Options Devon in tendering for the Advocacy services Contract.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

21. Analysis of charitable funds *(continued)*

Henry Smith Charity

To fund an equipment advisor at the See Hear Centre (SHC) to meet clients with a sensory loss to demonstrate equipment/technology available. To provide other information, advice, sign-posting, emotional support and IT training. Enables clients to live a more fulfilled and independent life.

Sport England Opportunities Fund Deaf Get Active & Volunteer Working in partnership with Active Devon and others to address inequalities in volunteering and opportunities for Deaf people to participate in sport/activity. Aims to overcome the difficulty for non-BSL speakers to engage with, or to motivate this group due to cultural, language and access barriers.

Big Lottery Fund Covid Response

Funding received to support activities provided by the charity during the Covid-19 global health emergency.

Devon Community Foundation 2021

Funding received to support activities provided by the charity during the Covid-19 global health emergency.

The Clothworkers Foundation

Funding received to support acquisition of IT equipment provided by the charity during the Covid-19 global health emergency.

The transfer of £8,609 in the previous year was to make up the shortfall in the Sport England Opportunities Fund Deaf Get Active & Volunteer restricted fund, with monies from the general fund.

The transfer of £35,515 from the Heritage Lottery Fund-Heritage Ability restricted fund to the general fund is as a result of the restriction being met by the purchase of capital items.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	62,156	90	62,246
Current assets	448,569	45,732	494,301
Creditors less than 1 year	(221,919)	(31,093)	(253,012)
Net assets	<u>288,806</u>	<u>14,729</u>	<u>303,535</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	57,155	37,506	94,661
Current assets	391,816	25,645	417,461
Creditors less than 1 year	(148,952)	(13,890)	(162,842)
Net assets	<u>300,019</u>	<u>49,261</u>	<u>349,280</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

23. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>307,753</u>	<u>(12,918)</u>	<u>294,835</u>
	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	<u>304,652</u>	<u>3,101</u>	<u>307,753</u>

24. Prior year fund comparatives

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income			
Donations and legacies	28,215	–	28,215
Charitable activities	1,428,761	380,469	1,809,230
Investment income	59	–	59
Total income	<u>1,457,035</u>	<u>380,469</u>	<u>1,837,496</u>
Expenditure			
Expenditure on charitable activities	1,322,310	417,646	1,739,956
Total expenditure	<u>1,322,310</u>	<u>417,646</u>	<u>1,739,956</u>
Net income/(expenditure)	<u>134,725</u>	<u>(37,177)</u>	<u>97,548</u>
Transfers between funds	(8,609)	8,609	–
Net movement in funds	126,116	(28,568)	97,548
Reconciliation of funds			
Total funds brought forward	173,903	77,829	251,732
Total funds carried forward	<u>300,019</u>	<u>49,261</u>	<u>349,280</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than 1 year	62,423	62,170
Later than 1 year and not later than 5 years	41,357	94,082
	<u>103,780</u>	<u>156,252</u>

26. Related parties

There have been no related party transactions that require disclosure in the financial statements during the current or comparative periods.

Disability Together Limited

England & Wales - Charity number 1102489

Accounts

**Living Options Devon
Company Limited by Guarantee
Financial Statements
31 March 2021**

THOMAS WESTCOTT

Chartered accountants & statutory auditor
26-28 Southernhay East
Exeter
Devon
EX1 1NS

Living Options Devon
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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Living Options Devon
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Living Options Devon

Charity registration number 1102489

Company registration number 4925281

Principal office and registered office Units 3-4 Cranmere Court
Lustleigh Close
Matford Business Park
Exeter
EX2 8PW

The trustees A Barge (Chairman)
S Fallon
B Imeson
R Manley (Appointed 2 December 2020)
N Salisbury-Rood (Retired 2 December 2020)
M Saunders
D Smithers
J Thorpe

Company secretary D King

Auditor Thomas Westcott
Chartered accountants & statutory auditor
26-28 Southernhay East
Exeter
Devon
EX1 1NS

Bankers Lloyds
234 High Street
Exeter
EX4 3NL

Solicitors Kitson LLP
The Forum
Barnfield Road
Exeter
Devon

Michelmores LLP
Woodwater House
Pynes Hill
Exeter
Devon

Living Options Devon
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2021

Structure, governance and management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 8 October 2003 and registered as a charity on 4 March 2004. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute up to £10.

Recruitment and Appointment of Board of Trustees

The directors of the company, who are also charity trustees for the purposes of charity law, who served during the year are listed under legal and administrative information on page 1.

A board of trustees of at least 3 members, who meet quarterly, administers the charitable company. A Chief Executive is appointed by the trustees to manage the day to day operations of the charitable company.

Not less than 75% of the total number of trustees shall be persons with a disability and/or Deaf (who use British Sign Language (BSL) as their first or preferred language).

A Chairman is appointed by the trustees from the elected members. The trustees also appoint a Secretary to the Company and fix the remuneration for the post.

Objectives and activities

The objects of the charity are to provide relief to inhabitants of Devon who have need because of mental or physical disability, and to educate the public about the needs of those with a mental or physical disability.

The Living Options Strategic Plan 2021-2026 was approved by the Board of Trustees which sets the direction for the Charity, describing a clear vision for the future. It provides a realistic structured plan to guide us to achieve our strategic aims. It includes the views of all of our main stakeholders, and most importantly, the views of service users and carers. The plan was ambitious and challenged our thinking and how we operate, but was achievable because it builds on the good reputation that LOD has rightly earned. This new strategic plan is based around service user need, incorporating a new Digital Strategy alongside our Marketing and Fundraising strategy. Our new Digital Strategy promotes accessible digital opportunities for all.

Living Options Devon has re-designed our existing services and developed new ones in response to the needs of local disabled and Deaf people during the COVID 19 pandemic so that we can continue to support disabled and Deaf people through the response and recovery phases as required.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Our Vision

People with disabilities and Deaf people have the same life chances and opportunities to be active and equal members of society.

Our Values

Our values underpin everything that we do. They have not changed since 1990 and shape our behaviour both as an organisation and as people working with and for Living Options Devon.

We believe in a fully accessible society where all people can enjoy freedom of choice and equality of opportunity.

We are user-led in all we do, enabling people with disabilities and Deaf people to influence and manage our full range of services and projects.

We believe we deliver the highest standards of service to all the people with whom we work.

We operate a culture of open communication, empowerment and development, where individual abilities are respected and people are encouraged to achieve their full potential.

Our Mission

Living Options Devon (LOD) is a user-led organisation which seeks to ensure that people with disabilities and Deaf people across Devon and the United Kingdom (UK) have the opportunity to live the life they choose.

Some examples of the challenges continuing to face disabled people drawn from a variety of research reports:

- Over a quarter of disabled people say that they do not frequently have choice and control over their daily lives.¹
- Disabled people are more than twice as likely to be unemployed as non-disabled people. By the age of 26, disabled people are four times more likely to be out of work or not in education, compared to non-disabled people.²
- The proportion of disabled people with no qualifications is nearly three times that of non-disabled people.³
- Across Great Britain, in 2012-14 there was a 45% increase in the percentage of disabled people who reported having difficulty accessing services in the areas of health, benefits, tax, culture, sport and leisure.⁴
- Four in five disabled people want to be more active but only two in five feel they are given the opportunity to be as active as they would like to be.⁵
- Two thirds of disabled people said they have been stopped doing something they wanted to do in the last year by other people's attitudes.⁶
- Disabled adults are more likely to report poor mental health and wellbeing than non-disabled adults.⁴
- 49% of disabled people surveyed by Scope said that they feel excluded from society. Just 23% said they feel valued by society.⁶

¹ ONS Opinions survey, 2017

² Facts and Figures, 2018, Papworth Trust

³ The Disability Perception Gap, Scope, 2018

⁴ Being disabled in Britain: A journey less equal: EHRC, 2017

⁵ Annual Disability and Activity Survey, Activity Alliance, 2020

⁶ Independent, Confident, Connected. Achieving Equality for Disabled People, Scope, 2018

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

What is Living Options Devon doing to address this?

- Promoting the needs and rights of disabled people
- Providing Peer Support
- Information, advice and support
- Training for disabled and Deaf people
- Supporting independence
- Advocacy
- Engagement services
- Supporting Deaf people to gain employment
- Counselling for Deaf and disabled people
- Support for victims of crime
- Improving access to services and leisure facilities
- Promoting activities to support health and wellbeing

How Does this help? (Our interim outcomes)

- People's wellbeing will improve
- People will live more independent lives
- People will feel more informed to make choices which meet their needs
- People will have increased skills and confidence
- Decisions which affect people will be made with them, not without them
- Services and projects will be led and delivered by people with disabilities and Deaf people
- Accessible services will be provided for people
- People will feel part of a wider community, helping to reduce loneliness and isolation
- People will feel valued

What are we aiming for? (Long term impact)

People with disabilities and Deaf people have the same life chances and opportunities to be active and equal members of society.

Our impact report 2017-19 explains more about how we worked towards this vision and some of our achievements for each of the interim outcomes.

Review of Activities

The Board of Trustees meets four times a year together, with online meetings as and when required.

The Strategic Plan has been reviewed by the Board ensuring that it is still relevant and appropriate for the needs of Living Options Devon. Service user and stakeholder views continue to be gathered as part of this review process.

Underpinning the Strategic Plan is the Business Plan which is updated annually and outlines how The Strategic Plan will be achieved. The Board plan to review future activities against the SMART objectives set out in the business plan.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Strategic Report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Financial review

The net surplus for the year amounted to £97,848 of which a deficit of £28,568 related to restricted funds and a surplus of £126,116 was attributable to unrestricted funds. At 31 March 2021 unrestricted funds stood at £300,019 (2020: £173,903) and restricted funds stood at £49,261 (2020: £77,829). Net current assets are £254,619 (2020: £151,092).

During the pandemic, the number of beneficiaries requiring services from the charity grew substantially. As a result, the management team set in motion a significant shift in the approach to service delivery that targeted significant cost reductions. The award from the National Lottery Covid Response Fund was not certain at that time and, from these actions, the charity has seen a substantial improvement in their financial position for the period ending 31st March 2021, achieving a surplus of £97,548, compared to a deficit of £3,828 for the period ending 31st March 2020. To demonstrate this impact, the 31 March 2021 financial year saw a relatively similar level of income as the prior year at £1,837,504, whilst expenditure on charitable activities has decreased by £101,368, despite providing services to more beneficiaries.

Reserve Policy

The Trustees recognise that Living Options Devon is currently in a secure financial position with plans for further income generation from a variety of sources and effective processes for monitoring expenditure.

However the trustees are also aware of:-

- a) the need to be financially capable of exploiting opportunities of development and growth which will directly improve services to its end users and customers,
- b) the need to protect the Organisation from the risk of insolvency or major disruption to its work,
- c) their legal and moral responsibilities to the Organisation's staff and clients with regard to the continuance and/or termination of projects, and
- d) the susceptibility of the Organisation's projects to factors outside their control.

The trustees hereby resolve that they shall seek to build up and maintain from grant income, unrestricted surpluses, investment income and fundraising, an adequate level of reserves, to be monitored bi-annually, in order to protect the Organisation in relation to the areas of opportunity and risk set out above.

They further resolve that the level of reserves (unrestricted and restricted) that the Organisation seeks to establish will be the equivalent of three months of total annual turnover excluding subcontracted income, of £377,135 as at 31st March 2021. This represents our stated aims within the Living Options Strategic Plan 2021-2026 to reach this target by 2024.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Investment Policy

During the year the Trustees reviewed their investment policy and in addition to utilizing the existing interest paying bank account, due to the surplus achieved during the 2021 financial year, an ethical balanced low/medium risk portfolio is being sought for a prudent proportion of total reserves.

Public Benefit

Public benefit is the legal requirement of every organisation set up for one or more charitable aims to be able to demonstrate that its aims are for the public benefit if it is to be recognised and registered as a charity in England and Wales. Living Options continues to raise awareness of the needs of disabled and Deaf people to a range of organisations across Devon and develop user-led services which promote and support choice and independent living. Service users are also encouraged and supported to participate in the planning, delivery and evaluation of local, regional and national services. During 2020/21 Living Options Devon has delivered a number of projects/services for the public benefit including:

- A general holistic advocacy service across Devon for vulnerable people leading a consortium of five other charities to deliver the service. This includes statutory Care Act Advocacy (including Prisoner advocacy); the Independent Mental Capacity Advocacy and Deprivation of Liberty safeguarding service, the Independent Mental Health Act Advocacy and Health Complaints advocacy service working with Rethink Mental Illness.
- A range of Deaf Led services run by and for the Devon Deaf community including advocacy, Deaf Get Active and Volunteer (DGAV) project, a Deaf Job Club, BSL counselling for Deaf people and supporting Deaf people with other aspects of their daily lives.
- A Victim support service for disabled and Deaf people who have been victims of crime.
- The Devon Engagement service in which Living Options Devon leads a partnership of other charities to ensure that those who are hardest to reach are consulted when decisions are being made by the local authority and health in relation to disabled people's health and wellbeing.
- A five-year Big lottery Funded project 'Time to Talk' to tackle loneliness and isolation amongst Devon's disabled people through provision of a range of new services including a telephone help line, Peer Support, life coaching and Deaf Counselling.
- Services to improve the lives of disabled people including Access auditing, training and consultancy.
- Following receipt of a notice period to vacate the See Hear Centre premises (Alexandra Road, Barnstaple) we have redesigned our service model to provide the services from a new COVID safe premises.
- Countryside Mobility South West providing accessible equipment at countryside locations and Heritage Ability Project to support Heritage partners to develop more accessible services for people with disabilities and their families.
- A research and development consultancy division.
- Provision of disability, Deaf Awareness and BSL training; and access audits to public, private and VCSE organisations.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

- Provide Exeter City Council with support around disability issues in relation to their planning and consultation processes.
- We have SMAS Worksafe accreditation, Mindful Employer accreditation and Disability Confident Leader (level 3)
- Equality Reference Group contract funded through Devon County Council to represent disability at a strategic level.
- We have expanded our Deaf Counselling Service to provide services to other disabled people in response to the COVID pandemic.
- We launched our new Living Options Devon website in conjunction with disabled and Deaf people to better meet their needs.
- Our Heritage Ability and Time to Talk project Teams have developed legacy plans to ensure that we can continue to improve access to Heritage Sites across the South West; and people who are lonely after current lottery funding ends.
- We have successfully applied for funding for a range of new projects designed to support disabled and Deaf people following the COVID pandemic as outlined in our plans for 2021/22 (below)
- Deaf Job Club and DGAV continuation funding.
- We launched our business focused website www.ouraccessibilitymatters.org supporting local businesses and individuals to be more disability and Deaf aware, through our training, consultancy and access audits.

The Trustees have paid due regard to the guidance provided by The Charity Commission on public benefit in deciding what activities the charity should undertake.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Plans for future periods

During 2021/22 we will continue to progress towards our Operational Objectives set out in our Strategic Plan:

- | | |
|-------------------------|---|
| Operational Objective 1 | To enable disabled and Deaf people to have a voice and receive the services they need, by continuing to provide advocacy, information and advice, victim support and engagement services |
| Operational Objective 2 | To continue to provide services which support wellbeing, independence and address loneliness and isolation. |
| Operational Objective 3 | To aid recovery from the Covid 19 pandemic, whilst promoting wellbeing more generally, we will extend our Deaf led specialist counselling service to cover all disabilities, increasing capacity to support more beneficiaries. |
| Operational Objective 4 | To strengthen the voice of disabled and Deaf people in South West care settings, we will recruit and support a team of Experts by Experience |
| Operational Objective 5 | To develop more holistic, integrated and cost-effective services, we will create the LOD Hub so we can develop clear referral pathways across our Charity |
| Operational Objective 6 | To provide a more equitable service across Devon, we will ensure support is embedded within all four Devon -wide localities including West Devon and Plymouth and South Devon and Torbay localities. |
| Operational Objective 7 | To turn our strapline 'Accessibility Matters' into a reality we will market our Accessibility products (access auditing, disability and Deaf training, easy read and other accessible formats, mystery shopper services etc.) to more partners across the South West. |

We would like to record our debt of gratitude to our Founder Peter Swain OBE who passed away this year following a lifetime dedicating himself to Living Options Devon. The Board of Trustees will be considering how best to honour his memory and the key role that he has played in the development of the charity. Our charity's continuing support for disabled and Deaf people is Peter's real legacy.

Our new Strategic Plan 2021-2026 sets our plans for future periods to ensure that these targets will be achieved. However, we also constantly aim to identify, tender for and monitor more projects in which our experience and expertise would be beneficial. This new plan was approved by the Board, following a major consultation with our members, beneficiaries and other stakeholders. It was based around service user need, incorporating a new Digital Strategy alongside our Marketing and Fundraising strategy. Our new Digital Strategy promotes accessible digital opportunities for all.

Living Options Devon is continuing to redesign our services in the light of the COVID 19 pandemic so we will be in a position to support disabled and Deaf people through the response and recovery phases as required. We will continue our new User-Led Counselling Service building on the learning of our Deaf led Counselling service, funded through a range of independent charitable Trusts and Foundations.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Due to a contract extension, LOD will continue to lead a Consortium of five charities to provide Adult advocacy Services (Care Act Advocacy across Devon and Torbay (including prisoner advocacy), IMHA, IMCA and NHS Complaints advocacy) and Paid Representative support; Police and Crime Commission funding to provide support for disabled victims of crime; support and advice service for people in North Devon who have a sensory loss; Exeter City Council grant to provide advice in relation to how planning applications might affect disabled people; ongoing funding for our Countryside Mobility project. Heritage Ability continues to improve access to Heritage Sites across the South West.

Equality Reference Group contract funded through Devon County Council to represent disability at a strategic level. The Healthwatch (Lot 2) -Engagement Service contract runs for a further three years, covering all hard to reach/protected groups; Our Time to Talk project team has developed a comprehensive legacy plan to ensure that LOD will continue to tackle loneliness and isolation amongst Devon's disabled people following the end of BLF 5-year funding.

We will continue to work towards the development of locality-based services to have a base within Exeter and East Devon; Plymouth and West Devon, Torbay and South Devon, and Northern Devon. This will be achieved through close partnership working with those local organisations who are promoting a VCSE hub approach.

We have secured funding for some exciting new projects and services for 2021/2 including:

- **Devon Partnership Trust Disability Confident Mentoring Programme** to support them to attain their Disability Confident Level 3 accreditation.
- **Waiting List Support Pilot Project** to support people on surgical waiting lists through connecting them with community-based support to improve their quality of life.
- **Options for Living Project** funded by NHS Charities, will provide 8 Vaccination Champions to increase vaccination update for those Devon citizens with protected characteristics together with a community-based discharge support service.
- **Free Personal Assistant and Employer Training** in partnership with Devon CCG and Devon County Council, funded through Skills for Care.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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.

Living Options Devon

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:

A Barge (Chairman)
Trustee

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon

Year ended 31 March 2021

Opinion

We have audited the financial statements of Living Options Devon (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 31 March 2021 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;
- have been prepared in accordance with the requirements of the Companies Act 2006 and 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 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 are described in the relevant sections of this report.

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon *(continued)*

Year ended 31 March 2021

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

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

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon *(continued)*

Year ended 31 March 2021

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the 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.

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.

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

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

Living Options Devon

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Options Devon *(continued)*

Year ended 31 March 2021

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shona Godefroy FCCA (Senior Statutory Auditor)

For and on behalf of
Thomas Westcott
Chartered accountants & statutory auditor
26-28 Southernhay East
Exeter
Devon
EX1 1NS

Living Options Devon
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	28,215	—	28,215	21,748
Charitable activities	6	1,428,761	380,469	1,809,230	1,815,673
Investment income	7	59	—	59	75
Total income		<u>1,457,035</u>	<u>380,469</u>	<u>1,837,504</u>	<u>1,837,496</u>
Expenditure					
Expenditure on charitable activities	8,9	1,322,310	417,646	1,739,956	1,841,324
Total expenditure		<u>1,322,310</u>	<u>417,646</u>	<u>1,739,956</u>	<u>1,841,324</u>
Net income/(expenditure)		<u>134,725</u>	<u>(37,177)</u>	<u>97,548</u>	<u>(3,828)</u>
Transfers between funds		(8,609)	8,609	—	—
Net movement in funds		<u>126,116</u>	<u>(28,568)</u>	<u>97,548</u>	<u>(3,828)</u>
Reconciliation of funds					
Total funds brought forward		173,903	77,829	251,732	255,560
Total funds carried forward		<u>300,019</u>	<u>49,261</u>	<u>349,280</u>	<u>251,732</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 18 to 30 form part of these financial statements.

Living Options Devon
Company Limited by Guarantee
Statement of Financial Position
31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	14		94,661	100,640
Current assets				
Stocks	15	–		1,699
Debtors	16	109,708		187,892
Cash at bank and in hand		<u>307,753</u>		<u>304,652</u>
		417,461		494,243
Creditors: amounts falling due within one year	17	<u>162,842</u>		<u>343,151</u>
Net current assets			<u>254,619</u>	<u>151,092</u>
Total assets less current liabilities			<u>349,280</u>	<u>251,732</u>
Net assets			<u>349,280</u>	<u>251,732</u>
Funds of the charity				
Restricted funds			49,261	77,829
Unrestricted funds			<u>300,019</u>	<u>173,903</u>
Total charity funds	21		<u>349,280</u>	<u>251,732</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

A Barge (Chairman)
Trustee

The notes on pages 18 to 30 form part of these financial statements.

Living Options Devon
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	97,548	(3,828)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	54,773	46,371
Government grant income	(16,662)	–
Other interest receivable and similar income	(59)	(75)
Interest payable and similar charges	248	158
Accrued income	(12,100)	–
<i>Changes in:</i>		
Stocks	1,699	–
Trade and other debtors	78,184	(39,403)
Trade and other creditors	(168,209)	215,022
Cash generated from operations	35,422	218,245
Interest paid	(248)	(158)
Interest received	59	75
Net cash from operating activities	<u>35,233</u>	<u>218,162</u>
Cash flows from investing activities		
Purchase of tangible assets	(48,794)	(60,812)
Net cash used in investing activities	<u>(48,794)</u>	<u>(60,812)</u>
Cash flows from financing activities		
Government grant income	16,662	–
Net cash from financing activities	<u>16,662</u>	<u>–</u>
Net increase in cash and cash equivalents	3,101	157,350
Cash and cash equivalents at beginning of year	304,652	147,302
Cash and cash equivalents at end of year	<u>307,753</u>	<u>304,652</u>

The notes on pages 18 to 30 form part of these financial statements.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Units 3-4 Cranmere Court, Lustleigh Close, Matford Business Park, Exeter, EX2 8PW.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from training and access audits is included in incoming resources in the period in which the relevant training session or audit visit takes place.

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest is recognised when receivable by the charity.

Resources expended

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Property	-	Straight line over the life of the lease
Fixtures and fittings	-	3 years straight line
Equipment	-	5 - 15 years straight line
Website	-	10 years straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Living Options is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	11,553	—	11,553
Grants			
Government grant income	16,662	—	16,662
	<u>28,215</u>	<u>—</u>	<u>28,215</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	21,598	150	21,748

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Government grant income	—	—	—
	<u>21,598</u>	<u>150</u>	<u>21,748</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants	150,545	346,136	496,681
Fees and contracts	1,278,216	34,333	1,312,549
	<u>1,428,761</u>	<u>380,469</u>	<u>1,809,230</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants	17,636	393,977	411,613
Fees and contracts	1,387,513	16,547	1,404,060
	<u>1,405,149</u>	<u>410,524</u>	<u>1,815,673</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	59	<u>59</u>	75	<u>75</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support costs	1,322,310	417,646	1,739,956

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Support costs	1,454,945	386,379	1,841,324

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

9. Expenditure on charitable activities by activity type

	Support costs	Total funds 2021	Total fund 2020
	£	£	£
Service provision	1,735,056	1,735,056	1,834,210
Governance costs	4,900	4,900	7,114
	<u>1,739,956</u>	<u>1,739,956</u>	<u>1,841,324</u>

10. Analysis of support costs

	Service provision	Total 2021	Total 2020
	£	£	£
Staff costs	977,701	977,701	1,050,007
Premises	77,944	77,944	83,381
Telephone	9,397	9,397	9,753
Depreciation	54,773	54,773	46,371
Legal and professional	8,489	8,489	23,737
Bank charges	248	248	158
Enablement costs	11,931	11,931	39,404
Travel	4,146	4,146	46,055
Audit fees	4,900	4,900	5,000
Office costs	54,308	54,308	57,443
Recruitment	2,398	2,398	1,754
Training	30,521	30,521	16,712
Service provision fees	482,432	482,432	416,238
Trustees' expenses	—	—	222
Publicity	3,712	3,712	7,943
Sundries	8,676	8,676	13,209
Volunteers' expenses	40	40	1,393
User costs	7,577	7,577	21,718
Goods for resale	764	764	829
	<u>1,739,956</u>	<u>1,739,956</u>	<u>1,841,324</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>54,773</u>	<u>46,371</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	881,974	948,552
Social security costs	63,089	67,496
Employer contributions to pension plans	32,638	33,959
	<u>977,701</u>	<u>1,050,007</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

12. Staff costs *(continued)*

The average head count of employees during the year was 52 (2020: 54). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Full and part time employees	<u>33</u>	<u>36</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2021	2020
	No.	No.
£60,000 to £69,999	<u>—</u>	<u>1</u>

13. Trustee remuneration and expenses

During the year 2 (2020: 2) Trustees made donations or paid for services provided to them by the charitable company worth a total of £20 (2020: £20).

Also during the year, expenses of £170 (2020: £776) were incurred in providing services to no (2020: 1) Trustees to enable them to undertake their duties (both as Trustees and Non-Trustees delivering project work).

Also during the year, expenses of £nil (2020: £222) were reimbursed to 1 Trustee (2020: 2), of which £nil (2020: £222) related to the attendance at various meetings.

14. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Website £	Total £
Cost					
At 1 April 2020	79,112	92,830	430,263	27,574	629,779
Additions	<u>10,776</u>	<u>13,737</u>	<u>4,631</u>	<u>19,650</u>	<u>48,794</u>
At 31 March 2021	<u>89,888</u>	<u>106,567</u>	<u>434,894</u>	<u>47,224</u>	<u>678,573</u>
Depreciation					
At 1 April 2020	76,400	74,642	355,420	22,677	529,139
Charge for the year	<u>3,372</u>	<u>17,807</u>	<u>27,354</u>	<u>6,240</u>	<u>54,773</u>
At 31 March 2021	<u>79,772</u>	<u>92,449</u>	<u>382,774</u>	<u>28,917</u>	<u>583,912</u>
Carrying amount					
At 31 March 2021	<u>10,116</u>	<u>14,118</u>	<u>52,120</u>	<u>18,307</u>	<u>94,661</u>
At 31 March 2020	<u>2,712</u>	<u>18,188</u>	<u>74,843</u>	<u>4,897</u>	<u>100,640</u>

15. Stocks

	2021	2020
	£	£
Raw materials and consumables	<u>—</u>	<u>1,699</u>

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

16. Debtors

	2021	2020
	£	£
Trade debtors	90,078	163,262
Prepayments and accrued income	19,630	24,630
	<u>109,708</u>	<u>187,892</u>

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	33,090	49,117
Accruals and deferred income	97,921	257,560
Social security and other taxes	14,302	18,284
Other creditors	17,529	18,190
	<u>162,842</u>	<u>343,151</u>

18. Deferred income

	2021	2020
	£	£
At 1 April 2020	239,514	40,091
Amount released to income	(239,514)	(40,091)
Amount deferred in year	82,667	239,514
At 31 March 2021	<u>82,667</u>	<u>239,514</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £32,638 (2020: £33,959).

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>16,662</u>	<u>—</u>

During the year the charity was the recipient of economic benefits as a result of participating in the UK Government's Coronavirus Job Retention Scheme. The total funds recognised on an accruals basis from the UK Government during the year was £16,662.

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>173,903</u>	<u>1,457,035</u>	<u>(1,322,310)</u>	<u>(8,609)</u>	<u>300,019</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	<u>202,026</u>	<u>1,426,822</u>	<u>(1,454,945)</u>	<u>—</u>	<u>173,903</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Social Investment Business-Community Assets and Services	2,962	—	(2,962)	—	—
Heritage Lottery Fund-Heritage Ability	55,188	38,713	(58,386)	—	35,515
Henry Smith Charity	—	11,100	(11,100)	—	—
Sport England Opportunity Fund Deaf Get Active & Volunteer	—	31,952	(40,561)	8,609	—
Deaf Work Club	1,555	4,146	(5,701)	—	—
Big Lottery Fund - Time to Talk Reaching Communities	18,124	105,370	(109,748)	—	13,746
Big Lottery Fund - Covid Response	—	167,887	(167,887)	—	—
Devon Community Foundation	—	5,500	(5,500)	—	—
The Clothworkers Foundation	—	5,000	(5,000)	—	—
Devon Community Foundation	—	2,981	(2,981)	—	—
NET DPO's Emergency Covid Fund	—	7,820	(7,820)	—	—
	<u>77,829</u>	<u>380,469</u>	<u>(417,646)</u>	<u>8,609</u>	<u>49,261</u>

Living Options Devon
Company Limited by Guarantee
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Year ended 31 March 2021

21. Analysis of charitable funds *(continued)*

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Social Investment Business-Community Assets and Services	3,702	—	(740)	—	2,962
Heritage Lottery Fund-Heritage Ability	40,124	220,857	(205,793)	—	55,188
Henry Smith Charity Sport England	—	14,425	(14,425)	—	—
Opportunity Fund Deaf Get Active & Volunteer	(509)	67,431	(66,922)	—	—
Deaf Work Club	—	5,804	(4,249)	—	1,555
Big Lottery Fund - Time to Talk Reaching Communities	10,217	102,157	(94,250)	—	18,124
Big Lottery Fund - Covid Response	—	—	—	—	—
Devon Community Foundation	—	—	—	—	—
The Clothworkers Foundation	—	—	—	—	—
Devon Community Foundation	—	—	—	—	—
NET DPO's Emergency Covid Fund	—	—	—	—	—
	<u>53,534</u>	<u>410,674</u>	<u>(386,379)</u>	<u>—</u>	<u>77,829</u>

Living Options Devon
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Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

21. Analysis of charitable funds *(continued)*

Big Lottery Fund - Reaching Communities - The See Hear Centre on Wheels (SHoW) To address issues of rural isolation and lack of access to services for hearing impaired and visually impaired people in North and Mid Devon, a community in need. To encourage older people to become more engaged and active, thus strengthening the communities in which they live.

Henry Smith Charity

To fund an equipment advisor at the See Hear Centre (SHC) to meet clients with a sensory loss to demonstrate equipment/technology available. To provide other information, advice, sign-posting, emotional support and IT training. Enables clients to live a more fulfilled and independent life.

Big Lottery Fund - Reaching Communities - Welfare Reform To empower and support disabled and Deaf people across Devon to respond positively to the Welfare Reforms.

Social Investment Business - Community Assets and Services To build capacity under the Community Right to Challenge fund to assist Living Options Devon in tendering for the Advocacy services Contract.

Heritage Lottery Fund - Heritage Ability

Aims to improve customer experience at Heritage sites for people with limited mobility, learning disability/autism and for those from the Deaf community (using British Sign Language) so they can better understand and interpret their local Heritage. The fund is a surplus at the year end due to funds being used to purchase capital items, the fund will decrease as the assets depreciate over their useful economic life.

Comic Relief - Deaf Engagement

To empower Devon's Deaf community through setting up a Deaf steering group supported by a network of engagement groups. To strengthen Deaf people's voices by: bringing people together, offering new volunteering opportunities, providing training and raising awareness of Deaf people's needs.

Department of Health. Health & Social Care Volunteering Fund (HSCVF). My Future My Way The project will train service users in person-centred support planning. The volunteers will also share their experiences of personalisation with local groups, commissioners and providers.

TDS Charitable Foundation Deaf Tenancy Rights & Responsibilities The aims of the project are for Deaf BSL users across Devon to have a better understanding of their rights and responsibilities as tenants in privately rented or council owned properties.

Sport England Opportunities Fund Deaf Get Active & Volunteer Working in partnership with Active Devon and others to address inequalities in volunteering and opportunities for Deaf people to participate in sport/activity. Aims to overcome the difficulty for non-BSL speakers to engage with, or to motivate this group due to cultural, language and access barriers.

Big Lottery Fund Reaching Communities Time to Talk

Providing a range of support options including telephone support and a Deaf Counselling service and locality based forums to combat loneliness and isolation for Devon based disabled and Deaf people.

Big Lottery Fund Covid Response

Funding received to support activities provided by the charity during the Covid-19 global health

Living Options Devon
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

21. Analysis of charitable funds *(continued)*

emergency.

Devon Community Foundation

Funding received to support activities provided by the charity during the Covid-19 global health emergency.

The Clothworkers Foundation

Funding received to support acquisition of IT equipment provided by the charity during the Covid-19 global health emergency.

Devon Community Foundation

Funding received to support activities provided by the charity during the Covid-19 global health emergency.

National Emergencies Trust (NET) DPO's Emergency Covid Fund

Funding for the provision of a counselling service and specialist advisor.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	57,155	37,506	94,661
Current assets	391,816	25,645	417,461
Creditors less than 1 year	(148,952)	(13,890)	(162,842)
Net assets	<u>300,019</u>	<u>49,261</u>	<u>349,280</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	42,258	58,382	100,640
Current assets	435,812	58,431	494,243
Creditors less than 1 year	(291,800)	(51,351)	(343,151)
Net assets	<u>186,270</u>	<u>65,462</u>	<u>251,732</u>

23. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	<u>304,652</u>	<u>3,101</u>	<u>307,753</u>

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Year ended 31 March 2021

24. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	44,000	44,000
Later than 1 year and not later than 5 years	66,000	110,000
	<u>110,000</u>	<u>154,000</u>

25. Related parties

There have been no related party transactions that require disclosure in the financial statements during the current or comparative periods.