

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**

|                                    |   |
|------------------------------------|---|
| <b>Chairman</b>                    | A Barge   |
| <b>Trustees</b>                    | S Fallon<br>R Manley<br>S Hyde<br>C R Holmes<br>C Radclyffe<br>T G Naldrett<br>T Aggett |
| <b>Company secretary</b>           | D King  |
| <b>Charity Registration Number</b> | 1102489   |
| <b>Company Registration Number</b> | 04925281  |

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

|            |        |
|------------|--------|
| Secretary: | D King |
|------------|--------|

#### **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<br>funds<br>£          | Restricted<br>funds<br>£          | Total<br>2025<br>£          |
|------------------------------------|------|-------------------------------------|-----------------------------------|-----------------------------|
| <b>Income and Endowments from:</b> |      |                                     |                                   |                             |
| 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>            |
| <b>Expenditure on:</b>             |      |                                     |                                   |                             |
| 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                      |
| <b>Reconciliation of funds</b>     |      |                                     |                                   |                             |
| 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>              |
|                                    |      | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
| <b>Income and Endowments from:</b> |      |                                     |                                   |                             |
| 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>            |
| <b>Expenditure on:</b>             |      |                                     |                                   |                             |
| 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                      |
| <b>Reconciliation of funds</b>     |      |                                     |                                   |                             |
| 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<br>£        | 2024<br>£        |
|---|------|------------------|------------------|
| <b>Fixed assets</b>                                   |      |                  |                  |
| Tangible assets                                       | 11   | 52,676           | 48,545           |
| <b>Current assets</b>                                 |      |                  |                  |
| 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>   |
| <b>Creditors: Amounts falling due within one year</b> | 13   | <u>(792,657)</u> | <u>(698,569)</u> |
| <b>Net current assets</b>                             |      | <u>302,527</u>   | <u>233,433</u>   |
| <b>Net assets</b>                                     |      | <u>355,203</u>   | <u>281,978</u>   |
| <b>Funds of the charity:</b>                          |      |                  |                  |
| <b>Restricted income funds</b>                        |      |                  |                  |
| Restricted funds                                      |      | 10,333           | 16,067           |
| <b>Unrestricted income funds</b>                      |      |                  |                  |
| Unrestricted funds                                    |      | <u>344,870</u>   | <u>265,911</u>   |
| <b>Total funds</b>                                    | 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<br>£       | 2024<br>£       |
|--|------|-----------------|-----------------|
| <b>Cash flows from operating activities</b>          |      |                 |                 |
| Net cash income                                      |      | 73,225          | 45,667          |
| <b>Adjustments to cash flows from non-cash items</b> |      |                 |                 |
| 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          |
| <b>Working capital adjustments</b>                   |      |                 |                 |
| 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>   |
| <b>Cash flows from investing activities</b>          |      |                 |                 |
| 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:

| <b>Asset class</b>    | <b>Depreciation method and rate</b>        |
|-----------------------|--|
| 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<br>funds<br>General<br>£ | Total<br>2025<br>£ |
|-----------|---------------------------------------|--------------------|
| Donations | 30,245                                | 30,245             |
|           | <u>30,245</u>                         | <u>30,245</u>      |
|           | Unrestricted<br>funds<br>General<br>£ | Total<br>2024<br>£ |
| Donations | 8,138                                 | 8,138              |
|           | <u>8,138</u>                          | <u>8,138</u>       |

#### 4 Income from charitable activities

|                    | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ |
|--------------------|---------------------------------------|--------------------------|--------------------|
| 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<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
| 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<br>funds<br>General<br>£ | Total<br>2025<br>£ |
|--------------------------|---------------------------------------|--------------------|
| Bank interest receivable | 7,917                                 | 7,917              |
|                          | <u>7,917</u>                          | <u>7,917</u>       |
|                          | Unrestricted<br>funds<br>General<br>£ | Total<br>2024<br>£ |
| 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<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ |
|-------------------|---------------------------------------|--------------------------|--------------------|
| 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<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
| 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

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

|                   | <b>Direct costs<br/>£</b> | <b>Support<br/>costs<br/>£</b> | <b>Total funds<br/>2024<br/>£</b> |
|-------------------|---------------------------|--------------------------------|-----------------------------------|
| 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<br>£  | Total 2024<br>£  |
|--|------------------|------------------|
| 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<br>£     | 2024<br>£     |
|--|---------------|---------------|
| (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<br>£        | 2024<br>£        |
|-----------------------|------------------|------------------|
| 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<br>buildings<br>£ | Fixtures and<br>fittings<br>£ | Website<br>£  | Equipment<br>£  | Total<br>£      |
|-------------------------|----------------------------|-------------------------------|---------------|-----------------|-----------------|
| <b>Cost</b>             |                            |                               |               |                 |                 |
| 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>  |
| <b>Depreciation</b>     |                            |                               |               |                 |                 |
| 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>  |
| <b>Net book value</b>   |                            |                               |               |                 |                 |
| 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**

|                                | <b>2025</b>    | <b>2024</b>    |
|--------------------------------|----------------|----------------|
|                                | <b>£</b>       | <b>£</b>       |
| 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<br>April 2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at<br>31 March<br>2025<br>£ |
|---|---------------------------------|----------------------------|----------------------------|-------------------------------------|
| <b>Restricted funds</b>                               |                                 |                            |                            |                                     |
| The National Lottery<br>Community Fund                | -                               | 10,000                     | (10,000)                   | -                                   |
| Ninevah Trust   | -                               | 2,500                      | (2,500)                    | -                                   |
| Norman Family Charitable<br>Trust                     | -                               | 1,500                      | (1,500)                    | -                                   |
| Tesco Stronger Starts                                 | -                               | 1,125                      | (1,125)                    | -                                   |
| BLF Community Fund<br>Wellbeing Service               | 15,738                          | 88,003                     | (102,805)                  | 936                                 |
| Webb Family Charitable Trust                          | -                               | 1,000                      | (1,000)                    | -                                   |
| Steven Bloch Image of<br>Disability Charitable Trust  | -                               | 500                        | (500)                      | -                                   |
| North Devon Coast National<br>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<br>April 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at<br>31 March<br>2024<br>£ |
| <b>Restricted funds</b>                               |                                 |                            |                            |                                     |
| NHS Charities Together                                | 5,631                           | 16,237                     | (21,868)                   | -                                   |
| Devon Community Foundation<br>Household Support Grant | -                               | 9,405                      | (9,405)                    | -                                   |
| BLF Community Fund<br>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<br>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<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total funds<br>at 31 March<br>2025<br>£ |
|-----------------------|---------------------------------------|--------------------------|---|
| 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      | 344,870                               | 10,333                   | 355,203                                 |

|                       | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total funds<br>at 31 March<br>2024<br>£ |
|-----------------------|---------------------------------------|--------------------------|---|
| 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                                 |

#### 19 Related party transactions

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

