

**Charity Registration No. 1046394**

**Company Registration No. 03982194 (England and Wales)**

**CHOICES & RIGHTS DISABILITY COALITION**  
**COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Fawley Judge & Easton**  
**Chartered Certified Accountants**  
**1 Parliament Street**  
**Hull**  
**East Yorkshire**  
**HU1 2AS**

# **CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Chris Larkin  
Robin Manoury  
Amy Robinson  
Owen Jones  
Dawn Laidlaw  
Catherine Scarlett

**Secretary**

Mark Baggley

**Charity number**

1046394

**Company number**

03982194

**Registered office**

Jude Lodge  
Tiverton Road  
Hull  
East Yorkshire  
England  
HU7 4QS

**Independent examiner**

Fawley Judge & Easton  
Chartered Certified Accountants  
1 Parliament Street  
Hull  
East Yorkshire  
HU1 2AS

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# **CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

## **Objectives and activities**

The company is a not-for-profit organisation whose mission is to empower and enable its members, staff and volunteers to work together to meet the following aims: with a local focus, promote the independence and inclusion of all disabled people in society, identify and proactively challenge the discrimination faced by disabled people and encourage and empower disabled people to work together and with others to achieve improved change locally. Our main objective throughout the year has been to continue to promote independent living for disabled people. This is defined as disabled people having choice and control over how their support needs are met and being able to participate in society as equal citizens.

## **Corporate and Social Responsibility (CSR)**

Choices and Rights Disability Coalition believes that it incorporates best practice and it has good business ethics. For our organisation Corporate Social Responsibility is about how we carry out our activities and our commitment to all our stakeholders. We realised that there are multiple benefits of CSR and we are trying to incorporate it into all major spheres of our business strategies. We have agreed a CSR policy statement which takes into account 6 main principles, being a responsible employer, sustainability, business performance (accountability), delivering services with integrity, the environment and the community within which we work.

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

The organisation continues to promote and assist at all levels relating to disability. It continues to provide services through established service level contracts with Hull City Council relating principally to direct payment advice and as a host sponsor to East Riding of Yorkshire Council relating to citizens advice provision on matters of disability.

## **New developments**

With the world returning to more normality, post COVID, we have been able to have users come into the office and more face-to-face meetings. Telephone or virtual set ups have remained popular, and this reduces the time taken, compared to home visits.

Having at the start of the pandemic, changed our IT system to one where all staff could access all relevant information remotely, this has been a massive improvement to deliver our services to our users and the flexibility for staff working.

We continued to receive the same number of referrals as pre-pandemic and set people up with direct payments or Personal Health Budgets (PHB's) by telephone or video calls.

We also continue to provide a mixture of home and office working for staff and this has proved more flexible and enabled staff to continue working where previously childcare issues or caring for a dependent may have led to them having to stop working. Most staff are now in the office around 80% of their working week.

**CHOICES & RIGHTS DISABILITY COALITION  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Achievements and performance**

**Advice Quality Standard (AQS)**

The Advice Quality Standard mark is assessed by an external body and provides a comparison for our services with many other advice agencies across the country. Despite the pandemic, we had our latest AQS inspection, and we have passed with less corrected actions than ever before. The AQS inspector was extremely impressed with the quality of our case recording, the way we deal with complaints from clients and the support that staff give to each other. Again, this deserves congratulations to everyone involved.

**GDPR**

As well as ensuring we meet the relevant GDPR regulations for the size of our organisation, this work is ongoing as we regularly reviewed and update our policies and procedures. We also try and ensure that not just do we meet the GDPR requirements, but that the way we do that is also accessible for as many disabled people as possible. This has led to us being consulted by other organisations to assist with their good practice.

# **CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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## **Current Services**

Choices and Rights offer a number of services, some funded and some unfunded. Wherever possible, these services are free at the point of access to disabled people.

## **Direct Payments Support Schemes**

We currently have a Direct Payment Support Scheme for disabled people and for families of disabled children in partnership with Hull City Council. There are approximately 700 people who use direct payments and currently, over 1000 local people are employed as Personal Assistants. Choices and Rights provide assistance to disabled people and their families to access Direct Payments/Personal Budgets and given them assistance recruiting Personal Assistants. We also provide on-going support to Social Work and Health staff, especially around employment law issues in relation to direct payments.

Over the last year, we ran several online direct payment forums, training over 80 Social Services and Health staff.

## **Database of Potential Personal Assistants**

As part of the Direct Payment support scheme, we have developed and manage a database of potential Personal Assistants (PA's). We have a growing number of local people in the Hull and East Riding area who are potential PAs (Personal Assistant) on the database and advertise vacancies daily.

This has assisted many people to develop a career in the care service industry and attracts a wide range of candidates from all ages and backgrounds.

This has been further developed over the last year in partnership with Hull City Council to try and help disabled people in hospital to get home quicker and to prevent them going into temporary residential care.

In a new and exciting development, we secured funding to develop a video that is now available on the internet and social media, explaining the role of a PA (Personal Assistant) and the variety of roles available.

## **Disability Information Service**

The Trustees have given a commitment to the continuation of our information service despite financial pressures and pressures on other services. We consider that it is essential for an organisation like ours to be in touch on a day-to-day basis with disabled people so that we are always aware of what the current issues are.

We use our experience to offer disabled people advice on anything they may require help with and support them in finding any specialist assistance that may be required. This includes advice on any area of disability (except for welfare benefits), and typical enquires request information on accessible holidays, the blue badge scheme, and about disabled people's rights.

## **Disability Equality Training**

Our Disability Equality Training Project, (although currently unfunded) enables us continue to deliver DET on a limited basis, with requests being considered on merit. We have delivered DET to a wide range of organisations including the National Probation Service, the Crown Prosecution Service, Primary Care Trust, Health Service and various Local Authorities and Voluntary Sector Organisations.

## **Consultancy**

We are regularly approached by organisations who want us to provide consultancy. This has included assisting them with their training program's, assisting with policy development, and more recently assisting with the development of (Disability) Equality Duty Schemes and Plans.

**CHOICES & RIGHTS DISABILITY COALITION  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Equality Act Advice (Disability)**

Choices and Rights staff have first-hand experience of taking disability discrimination cases to mediation, small claims court, and employment tribunal. Although we no longer have any funding for this service, we are still able to offer initial advice on these issues. CARD C are recognised as the local "experts" on disability and in particular the Equality Act in relation to disability.

**Personal Health Budgets**

In a similar manner to our work on direct payments, we also support users who receive a Personal Health Budget (PHB) and Choices and Rights work in partnership with City Health Care Partnership CIC on this scheme. The work has led to an improvement in the understanding of the needs of disabled people by health care professionals as well as the development of good practices between the partnership of health, social care and disability led organisations. PHB's are now an automatic right for those who qualify, and we have developed (in partnership with CHCP (City Health Care Partnership)) a comprehensive support and advice scheme for PHB users.

This is an increasingly complex area of work as users may require 24-hour care, health care, end of life care and often employ a number of Personal Assistants per person.

For more information about any of the above, please contact Choices and Rights Disability Coalition via calling 01482 878778 or email [office@choicesandrights.org.uk](mailto:office@choicesandrights.org.uk)

Web site: [www.choicesandrights.org.uk](http://www.choicesandrights.org.uk)

PA Database web site: [www.padatabase.org.uk](http://www.padatabase.org.uk)

**Financial review**

Financially, for the size of our organisation, Choices and Rights are in good shape. Our aim has never been to have large reserves as we believe that if we have sufficient funds, we should be spending it on services to assist disabled people. However, it is important that we have sufficient reserves to cover general running costs, staff redundancies, etc. and the amount of our reserves reflect this. When considering the risks to the organisation, the trustees have examined the organisations policy on reserves. Reserves have consistently been around six months operating costs plus redundancy costs and pension deficit costs. This is in line with the Charities Commission good practice.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks and the risk management strategy which comprises:

- an annual review of the risks the charity may face;
- an establishment of systems and procedures to mitigate those risks identified in the plan and;
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Detailed considerations of risk are delegated to the General Manager and Project Management team. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken on an annual basis.

# **CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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The current political and economic situation does not appear to be an ideal time to expand the organisation further without considering any particular risk very carefully.

The Trustees intend to continue their current strategies of maintaining the Organisations position in a competitive market by investing to provide high quality services for our service users and stakeholders.

We recognise that the region has an ageing population and high levels of deprivation both of which increase the likelihood of people developing a disability or chronic illness and are committed to developing services to meet the needs of our local community.

Our future plans include more services run by and for disabled people and we hope that by doing this, we can make Choices and Rights an even better organisation.

## **External Relations**

We have continued working with a number of external organisations and agencies to promote independent living and to raise our view on current issues. Key organisations whom we have worked with are Hull City Council (Adults Social Care and Children's Disability teams), CHCP, Inclusion North and Hull Council of Voluntary Services.

Choices and Rights continue to represent the views of disabled people on a wide range of issues and to a variety of organisations. We have continued our involvement with National Organisations, in particular with Disability Rights UK and Reclaiming Our Futures Alliance (ROFA).

## **Working in Partnership**

Choices and Rights have continued to work with wide range of people and organisations, and we would like to particularly thank:

- Our board and staff for their excellent hard work and support.
- Brokerage Team – (Hull City Council)
- Personal Health Budget Team – CHCP
- Chris Smith (Virtual Riders).
- Michael Craughan of Messrs Fawley Judge & Easton

## **Structure, governance and management**

The charity is a company limited by guarantee, incorporated on the 27th April 2000.

The organisation was registered as a charity on the 15th May 1995 and it is constituted under a deed dated 5th November 1994. The deed was amended on the 19th March 1995 and 28th October 1995. The company 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. To reflect the changes in charitable and company law, the Memorandum of Association was merged into the Articles of Association on 28th October 2010.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Chris Larkin  
Robin Manoury  
Amy Robinson  
Owen Jones  
Dawn Laidlaw  
Catherine Scarlett

Trustees are recruited as vacancies arise to fulfil the established skills and diversification requirements of the organisation.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.



**CHOICES & RIGHTS DISABILITY COALITION  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
*FOR THE YEAR ENDED 31 MARCH 2023***

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The day to day management is carried out by elected officers on behalf of the membership of the organisation. A minimum of six and a maximum of 15 trustees must be serving at one time.

There were no related party transactions to report in the year.

**Disabled persons**

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

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

**Mark Bagglely**

Secretary

Dated: 26 June 2023

# **CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHOICES & RIGHTS DISABILITY COALITION**

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I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 8 to 17.

## **Respective responsibilities of trustees and examiner**

The charity's trustees, who are also the directors of Choices & Rights Disability Coalition for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Alexander James Wilkie ACCA  
**Fawley Judge & Easton**  
**Chartered Certified Accountants**  
1 Parliament Street  
Hull  
East Yorkshire  
HU1 2AS

Dated: 26 June 2023

**CHOICES & RIGHTS DISABILITY COALITION  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Charitable activities	3	237,382	-	237,382	235,763	6,895	242,658
<b>Expenditure on:</b>							
Charitable activities	4	219,567	999	220,566	202,141	6,923	209,064
<b>Net income/(expenditure) for the year/ Net movement in funds</b>							
		17,815	(999)	16,816	33,622	(28)	33,594
Fund balances at 1 April 2022							
		344,824	999	345,823	311,202	1,027	312,229
<b>Fund balances at 31 March 2023</b>							
		362,639	-	362,639	344,824	999	345,823

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**CHOICES & RIGHTS DISABILITY COALITION  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET  
AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	9		986		-
<b>Current assets</b>					
Debtors	10	-		3,426	
Cash at bank and in hand		368,393		345,900	
		<u>368,393</u>		<u>349,326</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(6,740)</u>		<u>(3,503)</u>	
Net current assets			361,653		345,823
<b>Total assets less current liabilities</b>			<u>362,639</u>		<u>345,823</u>
<b>Income funds</b>					
Restricted funds			-		999
<u>Unrestricted funds</u>					
Designated funds	12	63,988		63,988	
General unrestricted funds		<u>298,651</u>		<u>280,836</u>	
			362,639		344,824
			<u>362,639</u>		<u>345,823</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 June 2023

Amy Robinson  
**Trustee**

**Company registration number 03982194**

# **CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **1 Accounting policies**

##### **Charity information**

Choices & Rights Disability Coalition is a private company limited by guarantee incorporated in England and Wales. The registered office is Jude Lodge, Tiverton Road, Hull, East Yorkshire, HU7 4QS, England.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

##### **1.2 Going concern**

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

##### **1.3 Charitable funds**

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

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

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

##### **1.4 Income**

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

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

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

##### **1.5 Expenditure**

Costs are accounted for on an accruals basis and are allocated to the appropriate cost headings.

**CHOICES & RIGHTS DISABILITY COALITION  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

**(Continued)**

**1.6 Tangible fixed assets**

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

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

Fixtures, fittings & equipment	15% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

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

**1.8 Cash and cash equivalents**

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

**1.9 Financial instruments**

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

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

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

**Basic financial assets**

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

**Basic financial liabilities**

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

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

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

**CHOICES & RIGHTS DISABILITY COALITION  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

**(Continued)**

***Derecognition of financial liabilities***

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

**1.10 Employee benefits**

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

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

**1.11 Retirement benefits**

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

**1.12 Taxation**

The charity is exempt from corporation tax on its charitable activities and suffers VAT on all attributable costs.

**2 Critical accounting estimates and judgements**

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

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

**CHOICES & RIGHTS DISABILITY COALITION  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**3 Charitable activities**

	Service provision 2023 £	PA Recruitment 2023 £	Total 2023 £	Total 2022 £
Sales within charitable activities	2,636	-	2,636	6,897
Service level agreement	204,113	-	204,113	211,008
PHB	30,633	-	30,633	24,753
	<u>237,382</u>	<u>-</u>	<u>237,382</u>	<u>242,658</u>
Analysis by fund				
Unrestricted funds	237,382	-	237,382	235,763
Restricted funds	-	-	-	6,895
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,895</u>
<b>For the year ended 31 March 2022</b>				
Unrestricted funds	235,763	-	235,763	235,763
Restricted funds	2,056	4,839		6,895
	<u>237,819</u>	<u>4,839</u>		<u>242,658</u>



**CHOICES & RIGHTS DISABILITY COALITION  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4 Charitable activities**

	<b>Service provision 2023 £</b>	<b>PA Recruitment 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Staff costs	192,571	999	193,570	181,937
Independent Living	7,176	-	7,176	8,211
	<u>199,747</u>	<u>999</u>	<u>200,746</u>	<u>190,148</u>
Share of support costs (see note )	18,620	-	18,620	17,716
Share of governance costs (see note 5)	1,200	-	1,200	1,200
	<u>219,567</u>	<u>999</u>	<u>220,566</u>	<u>209,064</u>
<b>Analysis by fund</b>				
Unrestricted funds	219,567	-	219,567	202,141
Restricted funds	-	999	999	6,923
	<u>219,567</u>	<u>999</u>	<u>220,566</u>	<u>209,064</u>
<b>For the year ended 31 March 2022</b>				
Unrestricted funds	202,141	-		202,141
Restricted funds	3,083	3,840		6,923
	<u>205,224</u>	<u>3,840</u>		<u>209,064</u>

**CHOICES & RIGHTS DISABILITY COALITION  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5 Support costs**

	Support costs	Governance costs	2023	2022
	£	£	£	£
Stationery	2,494	-	2,494	3,416
Telephone & internet	2,343	-	2,343	2,474
Payroll	1,728	-	1,728	2,188
Legal & professional fees	690	-	690	-
Cleaning	6,326	-	6,326	6,176
Subscriptions	190	-	190	192
Insurance	3,526	-	3,526	2,661
Sundry	1,323	-	1,323	609
Accountancy	-	1,200	1,200	1,200
	<u>18,620</u>	<u>1,200</u>	<u>19,820</u>	<u>18,916</u>
Analysed between Charitable activities	<u>18,620</u>	<u>1,200</u>	<u>19,820</u>	<u>18,916</u>

Governance costs includes payments for the accountants of £1,200 (2022- £1,200) for independent examination fees.

**6 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year.

**7 Employees**

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Service delivery	<u>9</u>	<u>9</u>
<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	170,070	162,042
Social security costs	8,264	7,588
Other pension costs	15,236	12,307
	<u>193,570</u>	<u>181,937</u>

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

**CHOICES & RIGHTS DISABILITY COALITION  
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**FOR THE YEAR ENDED 31 MARCH 2023**

**8 Taxation**

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

**9 Tangible fixed assets**

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2022	30,680
Additions	1,160
Disposals	(1,000)
	<hr/>
At 31 March 2023	30,840
	<hr/>
<b>Depreciation and impairment</b>	
At 1 April 2022	30,680
Depreciation charged in the year	174
Eliminated in respect of disposals	(1,000)
	<hr/>
At 31 March 2023	29,854
	<hr/>
<b>Carrying amount</b>	
At 31 March 2023	986
	<hr/> <hr/>

**10 Debtors**

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	-	3,426
	<hr/> <hr/>	<hr/> <hr/>

**11 Creditors: amounts falling due within one year**

	2023 £	2022 £
Other taxation and social security	2,714	(1)
Accruals and deferred income	4,026	3,504
	<hr/>	<hr/>
	6,740	3,503
	<hr/> <hr/>	<hr/> <hr/>

**CHOICES & RIGHTS DISABILITY COALITION  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
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**12 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Movement in funds Transfers in £	Balance at 1 April 2022 £	Movement in funds Transfers in £	Balance at 31 March 2023 £
Contingency	46,950	17,038	63,988	-	63,988
	<u>46,950</u>	<u>17,038</u>	<u>63,988</u>	<u>-</u>	<u>63,988</u>

**13 Analysis of net assets between funds**

	Unrestricted 2023 £	Restricted 2023 £	Total Unrestricted 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	986	-	986	-	-	-
Current assets/(liabilities)	361,653	-	361,653	344,824	999	345,823
	<u>362,639</u>	<u>-</u>	<u>362,639</u>	<u>344,824</u>	<u>999</u>	<u>345,823</u>

**14 Related party transactions**

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