

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 2024

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

Trustees	Robin Manoury Amy Robinson Dawn Laidlaw
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

CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 17

CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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

In the last year, we have had a change of Independent Living Workers, with Steph Benn moving onto new opportunities and we recruited Kay Dinsdale. Kay has extensive experience working for Hull City Council and has fitted into the team very easily and has learnt her new role quickly.

We also had a young disabled person for a week's work experience, and we will continue to offer these placements when we can. We especially recognise the difficulties that young disabled people can have in getting an accessible placement and it is also important for them to see that working for a Disabled People's Organisation (DPO) can be a good career choice.

Our main development over the last year has been to set up and establish the Disabled People's Panel (DPP). The DPP aims to give disabled people and their families the opportunity to comment on all aspects of a disabled people's life and to share experiences and innovate solutions. Two DPP's have taken place so far and topics covered have included: accessible transport, wheelchair services, mental health, direct payments, charging for community care services. We expect the panel attendance to increase as we publicise it and as we attract different speakers to talk about their various services, etc.

**CHOICES & RIGHTS DISABILITY COALITION
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

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. We have just completed our latest inspection and have successfully been awarded the Quality Mark for a further 2 years. The AQS inspector was extremely impressed with how we check our case recording is accurate and how we give and get feedback from staff. Again, this deserves congratulations to everyone involved.

GDPR (General Data Protection Regulation)

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 when meeting the GDPR requirements, we do it in a manner that is 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 2024

Current Services

Choices and Rights offer several 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 help 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 have seen a small reduction in numbers as some disabled people chose to stop receiving services due to the increased charges that they had to make towards their care. We have raised this issue with Hull City Council and are supporting people with looking at their financial assessments.

To ensure that the Direct Payment Scheme works as well as possible, we have also:

- Ran a number of Direct Payment Forums for Social Services and Health staff to attend, share their experiences and learn about our role in the scheme.
- Joint meetings with Hull City Council Brokerage team, Income and Payments Team and with Virtual Wallets.
- Members of the Hospital Discharge Working Group to help people get out of hospital as quickly as possible.

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.

To promote and extend the PA Database, we have also:

- Attended three Job Fairs at Hull University
- Attended a specific Job Fair at the University aimed at Overseas Students. This was highly successful, and we received over 150 new applicants.

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.

Consultancy

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

This area has grown over the last year as more meeting have been organised online, making it easier for some of our staff to attend.

CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Local

- Attended in person two Carers events at the Guildhall in Hull with a wide range of other Voluntary Organisations.
- Meeting organised by Hull City Council looking at Local Bus Services. Our letter of support helped HCC to achieve the funding from national government to purchase new electric powered buses which will be more accessible and cleaner running than the current buses.
- Meeting with Hull City Councillor's to discuss disability issues as part of a Task and Finish Group.
- Meeting of a new scheme called Health Captains that involves supporting people who are coming home from hospital.
- Liaison meeting with Humberside Police
- Liaison meeting with Humberside Airport
- Meeting with Hull City Council to discuss the forthcoming Care Quality Commission inspection of Hull City Council and their services. CQC are likely to want to speak to Choices & Rights as part of their assessment.

National

- Two meetings with Department of Health and Social Care (DHSC) looking at direct payments and how the Local Authority works with Choices and Rights
- Skills for Care – National Conference and quarterly meetings about direct payments.
- Meeting with the Minister for Disabled People as part of a Disabled People's Organisation network.
- National Disabled People's Conference
- Conference with the Crown Prosecution Service looking at Disability Hate Crime

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

Web site: www.choicesandrights.org.uk

PA Database web site: 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.

CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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.

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:

**CHOICES & RIGHTS DISABILITY COALITION
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Chris Larkin	(Resigned 2 July 2023)
Robin Manoury	
Amy Robinson	
Owen Jones	(Resigned 3 April 2023)
Dawn Laidlaw	
Catherine Scarlett	(Resigned 3 April 2023)

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.

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

Mark Bagglely

Secretary

Dated: 29 August 2024

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

I report on the financial statements of the charity for the year ended 31 March 2024, 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: 29 August 2024

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

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:					
Charitable activities	3	232,683	237,382	-	237,382
Investments	4	961	-	-	-
Total income		233,644	237,382	-	237,382
Expenditure on:					
Charitable activities	5	243,321	219,567	999	220,566
Total expenditure		243,321	219,567	999	220,566
Net income/(expenditure) and movement in funds		(9,677)	17,815	(999)	16,816
Reconciliation of funds:					
Fund balances at 1 April 2023		362,639	344,824	999	345,823
Fund balances at 31 March 2024		352,962	362,639	-	362,639

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		5,553		986
Current assets					
Debtors	12	4,037		-	
Cash at bank and in hand		350,175		368,393	
		354,212		368,393	
Creditors: amounts falling due within one year	13	(6,803)		(6,740)	
Net current assets			347,409		361,653
Total assets less current liabilities			352,962		362,639
Net assets excluding pension liability			352,962		362,639
The funds of the charity					
Unrestricted funds			352,962		362,639
			352,962		362,639

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 2024.

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 29 August 2024

Amy Robinson

Amy Robinson
Secretary

Company registration number 03982194 (England and Wales)

CHOICES & RIGHTS DISABILITY COALITION COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024**

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 2024

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.

3 Charitable activities

	Service provision 2024 £	Service provision 2023 £
Sale of goods	2,130	2,636
Service level agreement	204,113	204,113
PHB	26,440	30,633
	<u>232,683</u>	<u>237,382</u>

**CHOICES & RIGHTS DISABILITY COALITION
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	961	-

5 Charitable activities

	Service provision 2024 £	PA Recruitment 2024 £	Total 2024 £	Total 2023 £
Staff costs	214,314	-	214,314	193,570
Independent Living	8,237	-	8,237	7,176
	<u>222,551</u>	<u>-</u>	<u>222,551</u>	<u>200,746</u>
Share of support costs (see note)	19,570	-	19,570	18,620
Share of governance costs (see note 6)	1,200	-	1,200	1,200
	<u>243,321</u>	<u>-</u>	<u>243,321</u>	<u>220,566</u>
Analysis by fund				
Unrestricted funds	243,321	-	243,321	219,567
Restricted funds	-	-	-	999
	<u>243,321</u>	<u>-</u>	<u>243,321</u>	<u>219,567</u>
For the year ended 31 March 2023				
Unrestricted funds	219,567	-		219,567
Restricted funds	-	999		999
	<u>219,567</u>	<u>999</u>		<u>220,566</u>

**CHOICES & RIGHTS DISABILITY COALITION
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

6	Support costs	Support costs	Governance costs	2024	2023
		£	£	£	£
	Stationery	3,274	-	3,274	2,494
	Telephone & internet	2,283	-	2,283	2,343
	Payroll	1,752	-	1,752	1,728
	Legal & professional fees	-	-	-	690
	Cleaning	6,674	-	6,674	6,326
	Subscriptions	100	-	100	190
	Insurance	4,212	-	4,212	3,526
	Sundry	1,275	-	1,275	1,323
	Accountancy	-	1,200	1,200	1,200
		<u>19,570</u>	<u>1,200</u>	<u>20,770</u>	<u>19,820</u>
	Analysed between Charitable activities	<u>19,570</u>	<u>1,200</u>	<u>20,770</u>	<u>19,820</u>

Governance costs includes payments for the accountants of £1,200 (2023- £1,200) for independent examination fees.

7	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	<u>1,011</u>	<u>174</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Service delivery	<u>9</u>	<u>9</u>

**CHOICES & RIGHTS DISABILITY COALITION
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

9	Employees	(Continued)	
	Employment costs	2024 £	2023 £
	Wages and salaries	190,903	170,070
	Social security costs	9,458	8,264
	Other pension costs	13,953	15,236
		<u>214,314</u>	<u>193,570</u>
		<u><u>214,314</u></u>	<u><u>193,570</u></u>
	There were no employees whose annual remuneration was more than £60,000.		
10	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
11	Tangible fixed assets		
		Fixtures, fittings & equipment £	
	Cost		
	At 1 April 2023	30,840	
	Additions	5,578	
	Disposals	(5,400)	
		<u>31,018</u>	
	At 31 March 2024	<u>31,018</u>	
	Depreciation and impairment		
	At 1 April 2023	29,854	
	Depreciation charged in the year	1,011	
	Eliminated in respect of disposals	(5,400)	
		<u>25,465</u>	
	At 31 March 2024	<u>25,465</u>	
	Carrying amount		
	At 31 March 2024	<u>5,553</u>	
		<u><u>5,553</u></u>	
	At 31 March 2023	<u>986</u>	
		<u><u>986</u></u>	
12	Debtors	2024 £	2023 £
	Amounts falling due within one year:		
	Prepayments and accrued income	4,037	-

**CHOICES & RIGHTS DISABILITY COALITION
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	3,182	2,714
Accruals and deferred income	3,621	4,026
	<u>6,803</u>	<u>6,740</u>

14 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>13,953</u>	<u>15,236</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Contingency	63,988	-	-	63,988
General funds	298,651	233,644	(243,321)	288,974
	<u>362,639</u>	<u>233,644</u>	<u>(243,321)</u>	<u>352,962</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Contingency	63,988	-	-	63,988
General funds	280,836	237,382	(219,567)	298,651
	<u>344,824</u>	<u>237,382</u>	<u>(219,567)</u>	<u>362,639</u>

**CHOICES & RIGHTS DISABILITY COALITION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
*FOR THE YEAR ENDED 31 MARCH 2024***

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).