

**REGISTERED COMPANY NUMBER: 03862592 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1124892**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 MARCH 2016  
FOR  
DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

Griffins  
Chartered Accountants  
Griffins Court  
24-32 London Road  
NEWBURY  
Berkshire  
RG14 1JX

**DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

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**for the year ended 31 March 2016**

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## DISCRIMINATION LAW ASSOCIATION (D.L.A.)

### REPORT OF THE TRUSTEES for the year ended 31 March 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**

03862592 (England and Wales)

**Registered Charity number**

1124892

**Registered office**

33 Cromwell Avenue

Highgate

LONDON

N6 5HN

**Trustees**

E G Moon	
B M Cohen	- resigned 3/2/2016
T Lewis	
M J Reed	
M E Newman	
R Marsh	
M Bharania	
D Stephenson	- resigned 3/2/2016
K Hosking	
P Kumar	
P Daly	- resigned 3/2/2016
R Karim	- resigned 3/2/2016
C Rayner	
S Sullivan	- resigned 3/2/2016
C Milsom	- appointed 3/2/2016
N Khuffash	- appointed 3/2/2016
R Dorfman	- appointed 3/2/2016
C Lewis	- appointed 3/2/2016

**Company Secretary**

C Atkinson

**Independent examiner**

Griffins

Chartered Accountants

Griffins Court

24-32 London Road

NEWBURY

Berkshire

RG14 1JX

## **DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2016**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Discrimination Law Association is constituted as a company limited by guarantee, as defined by the Companies Act 2006, and is therefore governed by its Memorandum and Articles of Association.

##### **Organisational structure**

Governance of the company is effected by a group up to 14 trustees (including a Chair and a Treasurer), elected in accordance with its articles of association, who sit on an Executive Committee together with a part-time employee (administrator) who acts as its secretary.

The Executive Committee oversees the business of the association and exercises such powers that are not required to be exercised by the association in general meeting. It meets regularly to manage the charity's affairs. Decisions of the Executive Committee are made by majority vote. The administrator manages the day-to-day running of the charity, organises meetings and deals with routine finances.

At each Annual General Meeting all the trustees retire and are eligible for re-election.

Decisions of the Annual General Meeting are taken by majority vote of the membership of the association. The rules regarding membership and voting at the Annual General Meeting and the other general meetings termed Extraordinary General Meetings are detailed and complex and may be found in the Articles of Association of the company.

The trustees are given induction training which covers:

1. DLA policy and procedure
2. DLA constitution
3. DLA's legal status
4. Responsibilities and duties of trustees under the Charity Acts
5. Responsibilities and duties of directors under Companies Act then in force
6. Role of the DLA
7. Management and organisational structure of the DLA

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charitable company are:

1. To promote good community relations by improving the assistance and support given to those who are or may become subjected to discrimination by reason of race, sex, religion or belief, age, sexuality, disability or any other aspect of their position or status that is stated by domestic UK or European law as being grounds upon which is discrimination is deemed unlawful;
2. To advance education and training in the field of legal representation for those who are or become subjected to discrimination by reason of race, sex, religion or belief, age, sexuality, disability or any other aspect of their position or status that is stated by domestic UK or European law as being grounds upon which discrimination is deemed unlawful;

##### **Significant activities**

These activities are considered to be a defined public benefit under section 2(2) of the Charities Act 2006.

The company provides a forum and an information resource for those involved in the field of legal advice concerning all forms of discrimination.

**DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2016**

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and performance**

During the year there have been the following achievements:

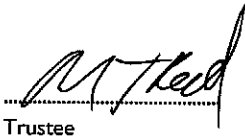
1. A conference was held to discuss recent legal developments in the field of discrimination.
2. The legal briefings update service to members was maintained (three issues during the year).
3. A periodic newsletter was published (12 issues over the year) to disseminate information concerning recent legal developments in the field of discrimination.
4. Input was made in relation to consultation responses made to government/other agencies in key areas.
5. Learned speakers provided training at our practitioner group meetings and other meetings in relation to discrimination law.
6. Speakers were provided to external events.

**FINANCIAL REVIEW**

**Reserves policy**

It is the policy of the Association to maintain unrestricted funds at a level which equates to approximately 2 to 3 months expenditure. At the year end there were funds sufficient to cover three months' expenditure.

Approved by order of the board of trustees on 14/12/2016 and signed on its behalf by:

  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

I report on the accounts for the year ended 31 March 2016 set out on pages five to eight.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's 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 required.

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:

- examine the accounts under Section 145 of the 2011 Act
- 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
- to state whether particular matters have come to my attention.

**Basis of the 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 statements below.

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 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

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Griffins  
Chartered Accountants  
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Date: 16 December 2016

**DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2016

	Notes	2016 Unrestricted fund £	2015 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		20,218	22,316
Activities for generating funds	2	8,081	6,983
Investment income	3	14	13
<b>Total incoming resources</b>		<u>28,313</u>	<u>29,312</u>
 <b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of generating voluntary income		561	2,020
<b>Charitable activities</b>			
Charity expenditure		11,096	10,362
<b>Governance costs</b>		14,419	15,901
<b>Other resources expended</b>		1,535	2,889
<b>Total resources expended</b>		<u>27,611</u>	<u>31,172</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		702	(1,860)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		19,229	21,089
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>19,931</u>	<u>19,229</u>

The notes form part of these financial statements

**DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

**BALANCE SHEET**  
At 31 March 2016

	Notes	£	2016 Unrestricted fund £	2015 Total funds £
<b>CURRENT ASSETS</b>				
Cash at bank			21,299	20,669
<b>CREDITORS</b>				
Amounts falling due within one year	6		(1,368)	(1,440)
<b>NET CURRENT ASSETS</b>			<u>19,931</u>	<u>19,229</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>19,931</u>	<u>19,229</u>
<b>NET ASSETS</b>			<u>19,931</u>	<u>19,229</u>
<b>FUNDS</b>				
Unrestricted funds	7		<u>19,931</u>	<u>19,229</u>
<b>TOTAL FUNDS</b>			<u>19,931</u>	<u>19,229</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 14/12/2016 and were signed on its behalf by:

  
.....  
Trustee

The notes form part of these financial statements



## DISCRIMINATION LAW ASSOCIATION (D.L.A.)

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. ACTIVITIES FOR GENERATING FUNDS

	2016	2015
	£	£
Conference fees	<u>8,081</u>	<u>6,983</u>

#### 3. INVESTMENT INCOME

	2016	2015
	£	£
Deposit account interest	<u>14</u>	<u>13</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2016 nor for the year ended 31 March 2015.

**DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 March 2016

**5. STAFF COSTS**

	2016	2015
	£	£
Wages and salaries	12,600	13,549
Other pension costs	523	1,045
	<u>13,123</u>	<u>14,594</u>

The average monthly number of employees during the year was as follows:

	2016	2015
Staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

2015 wages & salaries included 13 months payments (March 2014 to March 2015) as opposed to 12 months in 2016.

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016	2015
	£	£
Other creditors	<u>1,368</u>	<u>1,440</u>

**7. MOVEMENT IN FUNDS**

	At 1/4/15	Net movement in funds	At 31/3/16
	£	£	£
<b>Unrestricted funds</b>			
General fund	19,229	702	19,931
	<u>19,229</u>	<u>702</u>	<u>19,931</u>
<b>TOTAL FUNDS</b>	<u>19,229</u>	<u>702</u>	<u>19,931</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,313	(27,611)	702
	<u>28,313</u>	<u>(27,611)</u>	<u>702</u>
<b>TOTAL FUNDS</b>	<u>28,313</u>	<u>(27,611)</u>	<u>702</u>

**DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2016

	2016 £	2015 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Membership fees	20,138	20,738
Donations	80	1,578
	<hr/>	<hr/>
	20,218	22,316
<b>Activities for generating funds</b>		
Conference fees	8,081	6,983
<b>Investment income</b>		
Deposit account interest	14	13
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>28,313</b>	<b>29,312</b>
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Conference expenses	561	2,020
<b>Charitable activities</b>		
Briefings	10,514	10,362
<b>Governance costs</b>		
Wages	12,600	13,549
Pensions	523	1,045
Accountancy	1,296	1,307
	<hr/>	<hr/>
	14,419	15,901
<b>Support costs</b>		
<b>Management</b>		
Travel	108	128
Telephone	362	792
Postage and stationery	582	531
Sundry	493	522
Insurance	253	253
	<hr/>	<hr/>
	1,798	2,226
<b>Finance</b>		
Bank charges	319	663
	<hr/>	<hr/>
<b>Total resources expended</b>	<b>27,611</b>	<b>31,172</b>

This page does not form part of the statutory financial statements

**DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2016

	2016 £	2015 £
<b>Net income/(expenditure)</b>	<u>702</u>	<u>(1,860)</u>

This page does not form part of the statutory financial statements