

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 MARCH 2017  
FOR  
DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

Wilkins Kennedy LLP  
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 2017**

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

### REPORT OF THE TRUSTEES for the year ended 31 March 2017

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 2017. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2015.

#### 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 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.

#### 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 month's expenditure.

#### 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.

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

### REPORT OF THE TRUSTEES for the year ended 31 March 2017

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

03862592 (England and Wales)

##### Registered Charity number

1124892

##### Registered office

33 Cromwell Avenue

Highgate

LONDON

N6 5HN

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

REPORT OF THE TRUSTEES  
for the year ended 31 March 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

E G Moon

T Lewis

M J Reed

M E Newman

R Marsh

M Bharania

K Hosking

P Kumar

C Rayner

C Milsom

N Khuffash

R Dorfman-Mohajer

C Lewis

E Pierrot - appointed 6/2/2017

C Davidson - appointed 6/2/2017

Company Secretary

C Atkinson

Independent examiner

Wilkins Kennedy LLP

Chartered Accountants

Griffins Court

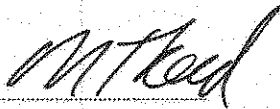
24-32 London Road

NEWBURY

Berkshire

RG14 1JX

Approved by order of the board of trustees on 11.12.2017 and signed on its behalf by:



Trustee

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

**Independent examiner's report to the trustees of Discrimination Law Association (D.L.A.) ('the Company')**  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2017.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

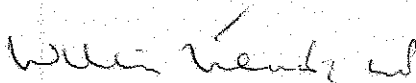
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



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Date: .....

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2017

	Notes	31/3/17 Unrestricted fund £	31/3/16 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		19,076	20,218
Other trading activities	2	7,016	8,081
Investment income	3	14	14
<b>Total</b>		<b>26,106</b>	<b>28,313</b>
<b>EXPENDITURE ON</b>			
Raising funds	4	1,211	561
<b>Charitable activities</b>			
Charity expenditure		11,680	11,096
Other		15,861	15,954
<b>Total</b>		<b>28,752</b>	<b>27,611</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,646)</b>	<b>702</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		19,931	19,229
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>17,285</b>	<b>19,931</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

BALANCE SHEET  
At 31 March 2017

	Notes	31/3/17 Unrestricted fund £	31/3/16 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		18,689	21,299
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,404)	(1,368)
<b>NET CURRENT ASSETS</b>		<u>17,285</u>	<u>19,931</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>17,285</u>	<u>19,931</u>
<b>NET ASSETS</b>		<u><u>17,285</u></u>	<u><u>19,931</u></u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>17,285</u>	<u>19,931</u>
<b>TOTAL FUNDS</b>		<u><u>17,285</u></u>	<u><u>19,931</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 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.

The financial statements were approved by the Board of Trustees on 11.12.2017 and were signed on its behalf by:



Trustee

The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2017

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charitable SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared on a going concern basis and under the historic cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

**Going concern**

At the time of approving the financial statements, the trustees have reasonable expectations that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the Going Concern basis in preparing the financial statements.

**2. OTHER TRADING ACTIVITIES**

	31/3/17	31/3/16
	£	£
Conference fees	6,266	8,081
Advertising fees	750	-
	<u>7,016</u>	<u>8,081</u>

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2017

3. INVESTMENT INCOME

	31/3/17	31/3/16
	£	£
Deposit account interest	14	14
	<u>14</u>	<u>14</u>

4. RAISING FUNDS

Raising donations and legacies

	31/3/17	31/3/16
	£	£
Conference expenses	819	561
Support costs	392	-
	<u>1,211</u>	<u>561</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

6. STAFF COSTS

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

	31/3/17	31/3/16
Staff	<u>1</u>	<u>1</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	20,218
Other trading activities	8,081
Investment income	14
<b>Total</b>	<u>28,313</u>
<b>EXPENDITURE ON</b>	
Raising funds	561
<b>Charitable activities</b>	
Carried forward	

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2017

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>Charitable activities</b>	
Brought forward	
Charity expenditure	11,096
Other	15,954
<b>Total</b>	<u>27,611</u>
<b>NET INCOME/(EXPENDITURE)</b>	702
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	19,229
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>19,931</u></u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/17 £	31/3/16 £
Accrued expenses	<u>1,404</u>	<u>1,368</u>

9. MOVEMENT IN FUNDS

	At 1/4/16 £	Net movement in funds £	At 31/3/17 £
<b>Unrestricted funds</b>			
General fund	19,931	(2,646)	17,285
<b>TOTAL FUNDS</b>	<u>19,931</u>	<u>(2,646)</u>	<u>17,285</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	26,106	(28,752)	(2,646)
<b>TOTAL FUNDS</b>	<u>26,106</u>	<u>(28,752)</u>	<u>(2,646)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2017

9. MOVEMENT IN FUNDS - continued

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

11. FIRST YEAR ADOPTION

This is the first year that the Company had presented its financial statements under Financial Reporting Standards 102 Section 1A (FRS 102) issued by Financial Reporting Council. The last financial statements prepared under the previous UK GAAP were for the year ended 31 March 2016 and the date of transition is therefore 1 April 2015. As a consequence of adopting FRS 102 the trustees are of the opinion that no changes need to be made upon transition to this accounting standard as the effect of any changes are not material.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2017

	31/3/17	31/3/16
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership fees	18,906	20,138
Donations	170	80
	<u>19,076</u>	<u>20,218</u>
<b>Other trading activities</b>		
Conference fees	6,266	8,081
Advertising fees	750	-
	<u>7,016</u>	<u>8,081</u>
<b>Investment income</b>		
Deposit account interest	14	14
	<u>14</u>	<u>14</u>
<b>Total incoming resources</b>	<u>26,106</u>	<u>28,313</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Conference expenses	819	561
<b>Charitable activities</b>		
Briefings	10,419	10,514
<b>Support costs</b>		
<b>Management</b>		
Travel	-	108
Telephone	440	362
Postage and stationery	515	592
Sundry	48	493
Insurance	258	253
	<u>1,261</u>	<u>1,798</u>
<b>Finance</b>		
Bank charges	392	319
<b>Governance costs</b>		
Wages	13,237	12,600
Pensions	1,184	523
Accountancy	1,440	1,296
	<u>15,861</u>	<u>14,419</u>
<b>Total resources expended</b>	<u>28,752</u>	<u>27,611</u>

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 2017

	31/3/17	31/3/16
	£	£
Net (expenditure)/income	<u>(2,646)</u>	<u>702</u>

This page does not form part of the statutory financial statements