

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 2015
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 2015**

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DISCRIMINATION LAW ASSOCIATION (D.L.A.)

**REPORT OF THE TRUSTEES
for the year ended 31 March 2015**

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 2015. 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

C Casserley	- resigned 21/1/2015
E G Moon	
B M Cohen	
T Lewis	
M J Reed	
S J Garner	- resigned 21/1/2015
C G Gooding	- resigned 18/7/2014
M E Newman	
R Marsh	
M Bharania	
D Stephenson	
B Parkes	- resigned 21/1/2015
K Hosking	
P Kumar	
P Daly	
R Karim	- appointed 21/1/2015
C Rayner	- appointed 21/1/2015
S Sullivan	- appointed 21/1/2015

Company Secretary

C Atkinson

Independent examiner

Griffins
Chartered Accountants
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DISCRIMINATION LAW ASSOCIATION (D.L.A.)

REPORT OF THE TRUSTEES for the year ended 31 March 2015

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Discrimination Law Association is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Article of Association.

Organisational structure

The charity is organised so that the trustees meet periodically to manage the charity's affairs. There is a part time administrator who manages the day to day administration of the charity, organises meetings and deals with the financial paperwork.

The Executive Committee consists of the chair, the secretary, the treasurer and up to 12 members elected in accordance with the articles of association of the company. The Executive Committee manages the business of association and exercises such powers that are not required to be exercised by the association in general meeting. Decisions of the Executive Committee are made by majority vote,

At each Annual General Meeting all the committee members retire and are eligible for re election.

Decisions 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 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 2015

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.
3. A periodic newsletter was published to disseminate information concerning recent legal developments in the field of discrimination.
4. Input was made in relation to submissions made to government/other agencies in key areas.
5. Learned speakers spoke at meetings in relation to discrimination law.

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.

Approved by order of the board of trustees on 4th November 2015 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 2015 set out on pages five to nine.

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.

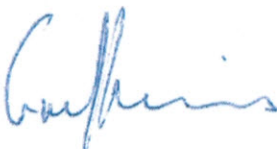
Independent examiner's statement

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.



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Date: 8/12/15

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2015

		2015	2014
		Unrestricted	Total
		fund	funds
		£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		22,316	19,644
Activities for generating funds	2	6,983	8,095
Investment income	3	13	196
		<hr/>	<hr/>
Total incoming resources		29,312	27,935
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		2,020	1,159
Charitable activities			
Charity expenditure		10,362	13,161
Governance costs		15,901	15,704
Other resources expended		2,889	4,045
		<hr/>	<hr/>
Total resources expended		31,172	34,069
NET INCOMING/(OUTGOING) RESOURCES		(1,860)	(6,134)
RECONCILIATION OF FUNDS			
Total funds brought forward		21,089	27,223
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>19,229</u>	<u>21,089</u>

The notes form part of these financial statements

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

BALANCE SHEET
At 31 March 2015

	Notes	£	2015 Unrestricted fund £	2014 Total funds £
CURRENT ASSETS				
Cash at bank			20,669	22,868
CREDITORS				
Amounts falling due within one year	7		(1,440)	(1,779)
NET CURRENT ASSETS			<u>19,229</u>	<u>21,089</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			19,229	21,089
NET ASSETS			<u>19,229</u>	<u>21,089</u>
FUNDS				
Unrestricted funds	8		<u>19,229</u>	<u>21,089</u>
TOTAL FUNDS			<u>19,229</u>	<u>21,089</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2015 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 April 2008).

The financial statements were approved by the Board of Trustees on 4th November 2015 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 2015

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

	2015	2014
	£	£
Conference fees	6,983	8,095

3. INVESTMENT INCOME

	2015	2014
	£	£
Deposit account interest	13	196

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2015

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2015	2014
	£	£
Deficit on disposal of fixed asset	-	548
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2015 nor for the year ended 31 March 2014.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2015 nor for the year ended 31 March 2014.

6. STAFF COSTS

	2015	2014
	£	£
Wages and salaries	13,549	13,116
Other pension costs	1,045	1,202
	<u> </u>	<u> </u>
	<u>14,594</u>	<u>14,318</u>

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

	2015	2014
Staff	<u> 1</u>	<u> 1</u>

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

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Taxation and social security	-	158
Other creditors	1,440	1,621
	<u> </u>	<u> </u>
	<u>1,440</u>	<u>1,779</u>

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2015

8. MOVEMENT IN FUNDS

	At 1/4/14 £	Net movement in funds £	At 31/3/15 £
Unrestricted funds			
General fund	21,089	(1,860)	19,229
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>21,089</u>	<u>(1,860)</u>	<u>19,229</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,312	(31,172)	(1,860)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>29,312</u>	<u>(31,172)</u>	<u>(1,860)</u>

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2015

	2015 £	2014 £
INCOMING RESOURCES		
Voluntary income		
Membership fees	20,738	18,666
Donations	1,578	978
	<u>22,316</u>	<u>19,644</u>
Activities for generating funds		
Conference fees	6,983	8,095
Investment income		
Deposit account interest	13	196
	<u>29,312</u>	<u>27,935</u>
RESOURCES EXPENDED		
Costs of generating voluntary income		
Conference expenses	2,020	1,159
Charitable activities		
Briefings	10,362	13,161
Governance costs		
Wages	13,549	13,116
Pensions	1,045	1,202
Accountancy	1,307	1,386
	<u>15,901</u>	<u>15,704</u>
Support costs		
Management		
Travel	128	200
Telephone	792	613
Postage and stationery	531	847
Advertising	-	440
Sundry	522	487
Insurance	253	338
Loss on sale of tangible fixed assets	-	548
	<u>2,226</u>	<u>3,473</u>
Finance		
Bank charges	663	572
	<u>31,172</u>	<u>34,069</u>
Total resources expended		

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 2015

	2015 £	2014 £
Net expenditure	<u>(1,860)</u>	<u>(6,134)</u>

This page does not form part of the statutory financial statements