

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 2019
FOR
DISCRIMINATION LAW ASSOCIATION (D.L.A.)**

Wilkins Kennedy
Accountants
Griffins Court
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DISCRIMINATION LAW ASSOCIATION (D.L.A.)

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for the year ended 31 March 2019**

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DISCRIMINATION LAW ASSOCIATION (D.L.A.)

REPORT OF THE TRUSTEES for the year ended 31 March 2019

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 2019. 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 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 2011.

The company provides a forum and information resource in both the law and its operation for those involved in the field of legal advice or otherwise promoting inclusion, equality and non-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 2019

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 materials which cover:

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 2019**

REFERENCE AND ADMINISTRATIVE DETAIL

Trustees

T Lewis		- resigned 18/2/2019
M J Reed		
M E Newman		- resigned 18/2/2019
M Bharania		
K Hosking		- resigned 18/2/2019
P Kumar		
C Rayner		- resigned 18/2/2019
N Khuffash		
R Dorfman-Mohajer		
C Lewis		- resigned 18/2/2019
E Pierrot		- resigned 3/10/2018
C Davidson		
Ms N B Cunningham		
Ms K Crangle		
Ms G Churchhouse	Trustee	- appointed 18/2/2019
Ms C Harwood	Trustee	- appointed 18/2/2019
Ms H Meenan	Trustee	- appointed 18/2/2019
Ms G Craig	Trustee	- appointed 18/2/2019

Company Secretary

C Atkinson

Independent examiner

Wilkins Kennedy

Accountants

Griffins Court

24-32 London Road

NEWBURY

Berkshire

RG14 1JX

Approved by order of the board of trustees on 10 December 2019 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 2019.

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



G Collis
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5 December 2019

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2019

		31/3/19	31/3/18
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		21,205	19,162
Other trading activities	2	7,020	7,609
Investment income	3	38	20
Total		<u>28,263</u>	<u>26,791</u>
 EXPENDITURE ON			
Raising funds	4	524	1,060
Charitable activities			
Charity expenditure		8,683	11,634
Other		16,010	16,112
Total		<u>25,217</u>	<u>28,806</u>
 NET INCOME/(EXPENDITURE)		<u>3,046</u>	<u>(2,015)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		15,270	17,285
 TOTAL FUNDS CARRIED FORWARD		<u><u>18,316</u></u>	<u><u>15,270</u></u>

The notes form part of these financial statements

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

BALANCE SHEET
At 31 March 2019

	Notes	31/3/19 Unrestricted fund £	31/3/18 Total funds £
CURRENT ASSETS			
Cash at bank		19,720	16,674
CREDITORS			
Amounts falling due within one year	8	(1,404)	(1,404)
NET CURRENT ASSETS		18,316	15,270
TOTAL ASSETS LESS CURRENT LIABILITIES		18,316	15,270
NET ASSETS		18,316	15,270
FUNDS			
Unrestricted funds		18,316	15,270
TOTAL FUNDS		18,316	15,270

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 10 December 2019 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 2019

I. 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

	31/3/19	31/3/18
	£	£
Conference fees	<u>7,020</u>	<u>7,609</u>

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2019

3. INVESTMENT INCOME

	31/3/19	31/3/18
	£	£
Deposit account interest	38	20
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	31/3/19	31/3/18
	£	£
Conference expenses	352	530
Support costs	172	530
	<u> </u>	<u> </u>
	524	1,060
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

6. STAFF COSTS

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

	31/3/19	31/3/18
Staff	1	1
	<u> </u>	<u> </u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All comparatives are unrestricted funds.

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/19	31/3/18
	£	£
Accrued expenses	1,404	1,404
	<u> </u>	<u> </u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2019**

	31/3/19	31/3/18
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership fees	21,205	19,162
Other trading activities		
Conference fees	7,020	7,609
Investment income		
Deposit account interest	38	20
Total incoming resources	<u>28,263</u>	<u>26,791</u>
EXPENDITURE		
Raising donations and legacies		
Conference expenses	352	530
Charitable activities		
Briefings	7,667	10,305
Support costs		
Management		
Telephone	290	440
Postage and stationery	330	457
Sundry	134	173
Insurance	262	259
	<u>1,016</u>	<u>1,329</u>
Finance		
Bank charges	172	530
Governance costs		
Wages	13,700	13,700
Pensions	882	884
Accountancy	1,428	1,528
	<u>16,010</u>	<u>16,112</u>
Total resources expended	<u>25,217</u>	<u>28,806</u>
Net income/(expenditure)	<u><u>3,046</u></u>	<u><u>(2,015)</u></u>

This page does not form part of the statutory financial statements