

Charity Registration No. 1124892

Company Registration No. 03862592 (England and Wales)

**DISCRIMINATION LAW ASSOCIATION (D.L.A.)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr J Boyle	
Ms G Churchhouse	
Mr C Davidson	
Mr Kayvan Ghotbi-Ravandi	(Appointed 27 April 2020)
Mr C Khan	(Appointed 27 April 2020)
Mr J Rackham	
Ms A Waughray	

Secretary C Atkinson

Charity number 1124892

Company number 03862592

Registered office

Elizabeth House
13-19 London Road
Newbury
Berkshire
United Kingdom
RG14 1JL

Independent examiner

Azets
Elizabeth House
13-19 London Road
Newbury
Berkshire
United Kingdom
RG14 1JL

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Objectives and activities

The charity's objects are:

- 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;
- 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.

There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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 an information resource for those involved in the field of legal advice, research, policy and advocacy and those interested in all forms of discrimination.

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 (4 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 in relation to discrimination law.

Financial review

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 two and three months' 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 exceeded in year however costs are anticipated to be higher in the near future as various updates are carried out.

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.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

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:

Mr J Boyle

Ms G Churchhouse

Mr C Davidson

Mr Kayvan Ghotbi-Ravandi (Appointed 27 April 2020)

Mr C Khan (Appointed 27 April 2020)

Mr J Rackham

Ms A Waughray

Ms Y Ali-Adib (Retired 27 February 2021)

Mr R Bradshaw (Retired 25 February 2021)

Ms K Crangle (Retired 27 April 2021)

Ms N Dare (Retired 27 April 2021)

Ms K Egerton (Retired 1 March 2021)

Ms A Kaminska (Retired 27 April 2021)

Ms L Moran (Retired 27 April 2021)

Mr M Serrell (Retired 27 April 2021)

Governance of the company is effected by a group up to 14 trustees (including a Chair and Treasurer), elected in accordance with its articles of association, who sit on an Executive Committee, assisted by the administrator who is a part-time employee and acts as 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 a general meeting. It meets regularly to manage the charity's affairs.

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

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.

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 documentation 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

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees' report was approved by the Board of Trustees.



.....
Mr C Davidson
Trustee
Dated: 22/12/21

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DISCRIMINATION LAW ASSOCIATION (D.L.A.)

I report to the trustees on my examination of the financial statements of Discrimination Law Association (D.L.A.) (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.


Christopher Duggan ACA
Partner of Azets
Elizabeth House
13-19 London Road
Newbury
Berkshire
RG14 1JL
United Kingdom

Dated: 20/12/21

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
Donations and legacies	3	31,787	19,164
Other trading activities	4	4,125	5,017
Investments	5	17	67
Total income		<u>35,929</u>	<u>24,248</u>
Expenditure on:			
Raising funds	6	<u>362</u>	<u>639</u>
Charitable expenditure	7	<u>26,544</u>	<u>24,471</u>
Total resources expended		<u>26,906</u>	<u>25,110</u>
Net income/(expenditure) for the year/ Net movement in funds		9,023	(862)
Fund balances at 1 April 2020		<u>17,454</u>	<u>18,316</u>
Fund balances at 31 March 2021		<u><u>26,477</u></u>	<u><u>17,454</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		28,177		18,924	
Creditors: amounts falling due within one year					
	11	(1,700)		(1,470)	
Net current assets			<u>26,477</u>		<u>17,454</u>
Income funds					
Unrestricted funds			<u>26,477</u>		<u>17,454</u>
			<u>26,477</u>		<u>17,454</u>

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 2021.

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 20/12/21.....



.....
Mr C Davidson
Trustee

Company Registration No. 03862592

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Discrimination Law Association (D.L.A.) is a private company limited by guarantee incorporated in England and Wales. The registered office is Elizabeth House, 13-19 London Road, Newbury, Berkshire, RG14 1JL, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "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 applying FRS 102 Update Bulletin 1 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.

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.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.5 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.

1.6 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.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Taxation

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

1.8 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.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	9,406	-
Government grant - furlough	4,104	-
Membership fees	18,277	19,164
	<u>31,787</u>	<u>19,164</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Advertising	-	200
Conference fees	4,125	4,817
Other trading activities	<u>4,125</u>	<u>5,017</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Deposit account interest	<u>17</u>	<u>67</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Conference expenses	180	453

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds (Continued)

Trading costs

Support costs	182	186
	362	639
	362	639

7 Charitable expenditure

	2021 £	2020 £
Briefings	7,182	7,182
Share of support costs (see note 8)	1,185	1,171
Share of governance costs (see note 8)	18,177	16,118
	26,544	24,471
	26,544	24,471

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	-	14,582	14,582	-	14,582	14,582
Telephone	521	-	521	278	-	278
Postage and stationery	353	-	353	360	-	360
Sundry	40	-	40	268	-	268
Insurance	271	-	271	265	-	265
Bank charges	182	-	182	186	-	186
Accountancy	-	3,595	3,595	-	1,536	1,536
	1,367	18,177	19,544	1,357	16,118	17,475
	1,367	18,177	19,544	1,357	16,118	17,475
Analysed between						
Trading	182	-	182	186	-	186
Charitable activities	1,185	18,177	19,362	1,171	16,118	17,289
	1,367	18,177	19,544	1,357	16,118	17,475
	1,367	18,177	19,544	1,357	16,118	17,475

Governance costs includes payments to the independent examiner of £3,595 (2020- £1,536) for examination fees.

9 Trustees

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

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	1	1

Employment costs

	2021 £	2020 £
Wages and salaries	13,700	13,700
Other pension costs	882	882
	<u>14,582</u>	<u>14,582</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,700	1,470

12 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £882 (2020 - £882).

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).