

**Charity registration number 1124892**

**Company registration number 03862592 (England and Wales)**

**DISCRIMINATION LAW ASSOCIATION (D.L.A.)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr J Boyle Mr C Davidson Mr Kayvan Ghotbi- Ravandi Ms G Grant Mr A Kaudri Mr J Rackham Mr D Ratchford Ms N Redhead Ms A Waughray	(Appointed 27 July 2022) (Appointed 27 July 2022)  (Appointed 27 July 2022) (Appointed 27 July 2022)
<b>Secretary</b>	C Atkinson	
<b>Charity number</b>	1124892	
<b>Company number</b>	03862592	
<b>Registered office</b>	Elizabeth House 13-19 London Road Newbury Berkshire United Kingdom RG14 1JL	
<b>Accountants</b>	Azets Elizabeth House 13-19 London Road Newbury Berkshire United Kingdom RG14 1JL	

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

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

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

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. The legal briefings update service to members was maintained (three issues during the year).
2. A periodic newsletter was published (6 issues over the year) to disseminate information concerning recent legal developments in the field of discrimination.
3. Input was made in relation to consultation responses made to government/other agencies in key areas.
4. 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.

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.

#### **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:

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

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

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Mr J Boyle	
Mr C Davidson	
Mr Kayvan Ghotbi-Ravandi	
Ms G Grant	(Appointed 27 July 2022)
Mr A Kaudri	(Appointed 27 July 2022)
Mr J Rackham	
Mr D Ratchford	(Appointed 27 July 2022)
Ms N Redhead	(Appointed 27 July 2022)
Ms A Waughray	
Ms G Churchhouse	(Resigned 22 April 2022)
Ms K Crangle	(Resigned 27 April 2021)
Ms N Dare	(Resigned 27 April 2021)
Ms A Kaminska	(Resigned 27 April 2021)
Mr C Khan	(Resigned 27 July 2022)
Ms L Moran	(Resigned 27 April 2021)
Mr M Serrell	(Resigned 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.

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

Mr C Davidson  
Trustee  
Dated: 12 December 2022



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

### **ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF DISCRIMINATION LAW ASSOCIATION (D.L.A.) FOR THE YEAR ENDED 31 MARCH 2022**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Discrimination Law Association (D.L.A.) for the year ended 31 March 2022, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Discrimination Law Association (D.L.A.) and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Discrimination Law Association (D.L.A.) and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Discrimination Law Association (D.L.A.) has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Discrimination Law Association (D.L.A.). You consider that Discrimination Law Association (D.L.A.) is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.}

We have not been instructed to carry out an audit or a review of the financial statements of Discrimination Law Association (D.L.A.). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

  
**Azets**

12 December 2022

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

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

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b>Income from:</b>			
Donations and legacies	3	18,620	31,787
Other trading activities	4	-	4,125
Investments	5	10	17
<b>Total income</b>		<u>18,630</u>	<u>35,929</u>
<b>Expenditure on:</b>			
Raising funds	6	<u>174</u>	<u>362</u>
Charitable expenditure	7	<u>33,047</u>	<u>26,544</u>
<b>Total expenditure</b>		<u>33,221</u>	<u>26,906</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(14,591)	9,023
Fund balances at 1 April 2021		<u>26,477</u>	<u>17,454</u>
<b>Fund balances at 31 March 2022</b>		<u><u>11,886</u></u>	<u><u>26,477</u></u>

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

All income and expenditure derives 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 2022

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	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Cash at bank and in hand		13,586		28,177	
<b>Creditors: amounts falling due within one year</b>	11				
Accountancy accrual		<u>(1,700)</u>		<u>(1,700)</u>	
<b>Net current assets</b>			<u>11,886</u>		<u>26,477</u>
<b>Income funds</b>					
Unrestricted funds			<u>11,886</u>		<u>26,477</u>
			<u>11,886</u>		<u>26,477</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 2022.

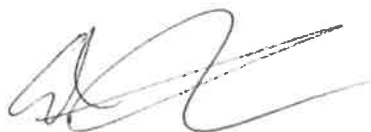
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 12 December 2022

Mr C Davidson  
Trustee



Company registration number 03862592



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

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 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. 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 2022

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### 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 2022

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	1,188	9,406
Government grant - furlough	889	4,104
Membership fees	16,543	18,277
	<u>18,620</u>	<u>31,787</u>

### 4 Other trading activities

	Total	Unrestricted funds
	2022	2021
	£	£
Conference fees	-	4,125
	<u>-</u>	<u>4,125</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Deposit account interest	10	17
	<u>10</u>	<u>17</u>

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>	-	180
Conference expenses	-	-
<u>Trading costs</u>	174	182
Support costs	-	-
	<u>174</u>	<u>362</u>

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable expenditure

	2022 £	2021 £
Briefings	7,682	7,182
Share of support costs (see note 8)	8,443	1,185
Share of governance costs (see note 8)	16,922	18,177
	<u>33,047</u>	<u>26,544</u>

### 8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	-	14,582	14,582	-	14,582	14,582
Telephone	396	-	396	521	-	521
Postage and stationery	360	-	360	353	-	353
Sundry	105	-	105	40	-	40
Insurance	862	-	862	271	-	271
Bank charges	174	-	174	182	-	182
Website development	6,720	-	6,720	-	-	-
Accountancy	-	2,340	2,340	-	3,595	3,595
	<u>8,617</u>	<u>16,922</u>	<u>25,539</u>	<u>1,367</u>	<u>18,177</u>	<u>19,544</u>
Analysed between						
Trading	174	-	174	182	-	182
Charitable activities	8,443	16,922	25,365	1,185	18,177	19,362
	<u>8,617</u>	<u>16,922</u>	<u>25,539</u>	<u>1,367</u>	<u>18,177</u>	<u>19,544</u>

### 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 2022

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### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	1	1

#### Employment costs

	2022 £	2021 £
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

	2022 £	2021 £
Accruals and deferred income	1,700	1,700

### 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 (2021 - £882).

### 13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).