

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 2023

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C Davidson 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)
Secretary	Mr C Atkinson	
Charity number	1124892	
Company number	03862592	
Registered office	Elizabeth House 13-19 London Road Newbury Berkshire United Kingdom RG14 1JL	
Accountants	Azets Elizabeth House 13-19 London Road Newbury Berkshire United Kingdom RG14 1JL	

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 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 (7 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.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

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

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Going concern

Over the previous years, the board has seen a drop off in legacy board members with contacts and experience throughout the sector. This has resulted in a slimmed down board working to capacity alongside day jobs. As a consequence, less output was produced and events have not been marketed quite in the same way as previously, resulting in lower turnout at conferences and lower income as a result. We have also experienced significantly fewer donations and a slight decline in membership income. Compounding this, we have a number of one-off expenses as we have taken necessary corrective action to remain compliant. This includes updating an outdated and unsecure website.

However, the board is committed to rejuvenating and has recently hosted a conference generating circa £3,000. We have a lineup of Practitioner Group Meetings to encourage new members and are in discussions about canvassing for new members. We have been promised a bequest of £15K in mid-2024 due to the untimely death of a legacy Chair. We have also taken corrective measures such as cutting admin hours and salary, saving £457 per month or some £4K until year end. We hope to reverse this in the future once funds are accumulated. We are also expecting an annual subscription direct debit round next April will produce £7K.

Accordingly, we have recognised a drop off in funding and are taking corrective action to produce new members and do not expect to have the same costs in the upcoming year.

Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Reserves policy

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.

Risk

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:

Mr J Boyle	(Resigned 24 May 2023)
Mr C Davidson	
Mr Kayvan Ghotbi-Ravandi	(Resigned 20 November 2022)
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)
Mr C Khan	(Resigned 27 July 2022)

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

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

FOR THE YEAR ENDED 31 MARCH 2023

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: 11/12/23

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 2023

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 2023, 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.

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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 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Donations and legacies	3	15,329	18,620
Other trading activities	4	1,747	-
Investments	5	108	10
Total income		<u>17,184</u>	<u>18,630</u>
<u>Expenditure on:</u>			
Raising funds	6	<u>631</u>	<u>174</u>
Charitable expenditure	7	<u>26,204</u>	<u>33,047</u>
Total expenditure		<u>26,835</u>	<u>33,221</u>
Net expenditure for the year/ Net movement in funds		(9,651)	(14,591)
Fund balances at 1 April 2022		<u>11,886</u>	<u>26,477</u>
Fund balances at 31 March 2023		<u>2,235</u>	<u>11,886</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 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		4,395		13,586	
Creditors: amounts falling due within one year	12				
Accountancy accrual		<u>(2,160)</u>		<u>(1,700)</u>	
Net current assets			<u>2,235</u>		<u>11,886</u>
Income funds					
Unrestricted funds			<u>2,235</u>		<u>11,886</u>
			<u>2,235</u>		<u>11,886</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 2023.

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 11/2/23


.....
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 2023

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

Over the previous years, the board has seen a drop off in legacy board members with contacts and experience throughout the sector. This has resulted in a slimmed down board working to capacity alongside day jobs. As a consequence, less output was produced and events have not been marketed quite in the same way as previously, resulting in lower turnout at conferences and lower income as a result. We have also experienced significantly fewer donations and a slight decline in membership income. Compounding this, we have a number of one-off expenses as we have taken necessary corrective action to remain compliant. This includes updating an outdated and unsecure website.

However, the board is committed to rejuvenating and has recently hosted a conference generating circa £3,000. We have a lineup of Practitioner Group Meetings to encourage new members and are in discussions about canvassing for new members. We have been promised a bequest of £15K in mid-2024 due to the untimely death of a legacy Chair. We have also taken corrective measures such as cutting admin hours and salary, saving £457 per month or some £4K until year end. We hope to reverse this in the future once funds are accumulated. We are also expecting an annual subscription direct debit round next April will produce £7K.

Accordingly, we have recognised a drop off in funding and are taking corrective action to produce new members and do not expect to have the same costs in the upcoming year.

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.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

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.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	1,037	1,188
Government grant - furlough	-	889
Membership fees	14,292	16,543
	<u>15,329</u>	<u>18,620</u>

4 Other trading activities

	Unrestricted funds	Total
	2023	2022
	£	£
Conference fees	1,747	-
	<u>1,747</u>	<u>-</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Deposit account interest	108	10
	<u>108</u>	<u>10</u>

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Conference expenses	428	-
<u>Trading costs</u>		
Support costs	203	174
	<u>631</u>	<u>174</u>

7 Charitable expenditure

	2023	2022
	£	£
Briefings	7,182	7,682
Share of support costs (see note 8)	1,953	8,443
Share of governance costs (see note 8)	17,069	16,922
	<u>26,204</u>	<u>33,047</u>

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	-	14,509	14,509	-	14,582	14,582
Telephone	332	-	332	396	-	396
Postage and stationery	378	-	378	360	-	360
Sundry	129	-	129	105	-	105
Insurance	1,114	-	1,114	862	-	862
Bank charges	203	-	203	174	-	174
Website development	-	-	-	6,720	-	6,720
Accountancy	-	2,560	2,560	-	2,340	2,340
	<u>2,156</u>	<u>17,069</u>	<u>19,225</u>	<u>8,617</u>	<u>16,922</u>	<u>25,539</u>
Analysed between						
Trading	203	-	203	174	-	174
Charitable activities	1,953	17,069	19,022	8,443	16,922	25,365
	<u>2,156</u>	<u>17,069</u>	<u>19,225</u>	<u>8,617</u>	<u>16,922</u>	<u>25,539</u>

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Trustees

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

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	1	1
Employment costs	2023	2022
	£	£
Wages and salaries	13,700	13,700
Other pension costs	809	882
	14,509	14,582

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,160	1,700

13 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 £809 (2022 - £882).

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).