

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 2014  
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 2014**

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

### **REPORT OF THE TRUSTEES for the year ended 31 March 2014**

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 2014. 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**

Ms C Casserley

Ms E G Moon

Ms B M Cohen

Ms T Lewis

M J Reed

Miss S J Garner

Ms C G Gooding

M E Newman

Ms R Marsh

Ms M Bharania

D Stephenson

Ms B Parkes

Ms K Hosking

P Kumar

P Daly

##### **Company Secretary**

C Atkinson

##### **Independent examiner**

Griffins

Chartered Accountants

Griffins Court

24-32 London Road

NEWBURY

Berkshire

RG14 1JX

#### **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.

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2014**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

**REPORT OF THE TRUSTEES**  
for the year ended 31 March 2014

**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 ..... *2nd Dec 2014* ..... 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 2014 set out on pages five to eleven.

**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.



Griffins  
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Date: 9/12/2014



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

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2014

		<b>2014</b>	<b>2013</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>	Notes		
<b>Incoming resources from generated funds</b>			
Voluntary income		19,644	22,142
Activities for generating funds	2	8,095	6,982
Investment income	3	196	103
		<hr/>	<hr/>
<b>Total incoming resources</b>		27,935	29,227
 <b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of generating voluntary income		1,159	386
<b>Charitable activities</b>			
Charity expenditure		13,161	11,476
<b>Governance costs</b>		15,704	11,793
<b>Other resources expended</b>		4,045	1,577
		<hr/>	<hr/>
<b>Total resources expended</b>		34,069	25,232
		<hr/>	<hr/>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(6,134)	3,995
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		27,223	23,228
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>21,089</u>	<u>27,223</u>

The notes form part of these financial statements

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

**BALANCE SHEET**  
**At 31 March 2014**

		<b>2014</b>	<b>2013</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	Notes	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	7	-	548
<b>CURRENT ASSETS</b>			
Cash at bank		22,868	28,270
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,779)	(1,595)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		21,089	26,675
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT</b>			
<b>LIABILITIES</b>		21,089	27,223
		<hr/>	<hr/>
<b>NET ASSETS</b>		21,089	27,223
		<hr/>	<hr/>
<b>FUNDS</b>	9		
Unrestricted funds		21,089	27,223
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		21,089	27,223
		<hr/>	<hr/>

The notes form part of these financial statements



BALANCE SHEET - CONTINUED

At 31 March 2014

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2014 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 2nd Dec 2014 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 2014

### I. 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.

Plant and machinery etc	- 25% on reducing balance
-------------------------	---------------------------

#### 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

	2014	2013
	£	£
Conference fees	8,095	6,982
	<u>          </u>	<u>          </u>

### 3. INVESTMENT INCOME

	2014	2013
	£	£
Deposit account interest	196	103
	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 March 2014

**4. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	-	182
Deficit on disposal of fixed asset	548	-
	<u>548</u>	<u>-</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2014 nor for the year ended 31 March 2013.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2014 nor for the year ended 31 March 2013.

**6. STAFF COSTS**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Wages and salaries	13,116	10,659
Other pension costs	1,202	-
	<u>14,318</u>	<u>10,659</u>

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

	<b>2014</b>	<b>2013</b>
	<b>1</b>	<b>1</b>
Staff	<u>1</u>	<u>1</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 March 2014

**7. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1 April 2013	4,810
Disposals	<u>(4,810)</u>
At 31 March 2014	<u>-</u>
 <b>DEPRECIATION</b>	
At 1 April 2013	4,262
Eliminated on disposal	<u>(4,262)</u>
At 31 March 2014	<u>-</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2014	<u>-</u>
At 31 March 2013	<u>548</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2014 £</b>	<b>2013 £</b>
Taxation and social security	158	90
Other creditors	<u>1,621</u>	<u>1,505</u>
	<u>1,779</u>	<u>1,595</u>

**9. MOVEMENT IN FUNDS**

	<b>At 1/4/13 £</b>	<b>Net movement in funds £</b>	<b>At 31/3/14 £</b>
<b>Unrestricted funds</b>			
General fund	27,223	(6,134)	21,089
	<u>27,223</u>	<u>(6,134)</u>	<u>21,089</u>
<b>TOTAL FUNDS</b>	<u>27,223</u>	<u>(6,134)</u>	<u>21,089</u>

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2014

	2014 £	2013 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Membership fees	18,666	22,142
Donations	978	-
	<hr/>	<hr/>
	19,644	22,142
 <b>Activities for generating funds</b>		
Conference fees	8,095	6,982
 <b>Investment income</b>		
Deposit account interest	196	103
	<hr/>	<hr/>
<b>Total incoming resources</b>	27,935	29,227
 <b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Conference expenses	1,159	386
 <b>Charitable activities</b>		
Briefings	13,161	11,476
 <b>Governance costs</b>		
Wages	13,116	10,659
Pensions	1,202	-
Accountancy	1,386	1,134
	<hr/>	<hr/>
	15,704	11,793
 <b>Support costs</b>		
<b>Management</b>		
Travel	200	-
Telephone	613	382
Postage and stationery	847	276
Advertising	440	-
Sundry	487	284
Insurance	338	328
Depreciation of tangible and heritage assets	-	182
Loss on sale of tangible fixed assets	548	-
	<hr/>	<hr/>
	3,473	1,452
 <b>Finance</b>		
Bank charges	572	125
	<hr/>	<hr/>
<b>Total resources expended</b>	34,069	25,232

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 2014

	2014 £	2013 £
	<hr/>	<hr/>
Net (expenditure)/income	<u>(6,134)</u>	<u>3,995</u>

This page does not form part of the statutory financial statements