

Charity registration number 1124892 (England and Wales)

Company registration number 03862592

DISCRIMINATION LAW ASSOCIATION (D.L.A.)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C Davidson	
	Ms G Grant	
	Mr D P Holt	(Appointed 22 January 2025)
	Mr P Kumar	(Appointed 22 January 2025)
	Mr J Rackham	
	Mr D Ratchford	
	Ms N Redhead	
	Ms A Waughray	
Secretary	Mr 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.)

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DISCRIMINATION LAW ASSOCIATION (D.L.A.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 (8 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 2025**

Financial review

Going concern

Total income (excluding one large bequest) is up slightly from last year, including a substantial increase in membership fees, indicating that the increase in subscription fees in April 2024 is having some effect. However, this was slightly offset by a drop in conference income, possibly as a result of holding the event online rather than in-person.

The large bequest of £15,000 (from Barbara Cohen) was a very welcome donation and plans were afoot to use this money to commemorate Barbara in some way (prize essay, lecture, etc.). However, for the moment this money has become de facto the DLA's reserves due to the hollowing-out of previous reserves during the pandemic. There was a point during the year when the balance sheet showed that we unwittingly dipped into this fund (accruals of £2,648) without this having been discussed although the cash situation always remained positive and we replenished this though the year. While we are projected to dip into this in current projections, the board is planning to build up reserves from other sources and thus free up this bequest to be used as originally intended.

Following on from last year, the board remains slimmed down with a drop-off in legacy board members with contacts and experience throughout the sector. There are currently 8 Trustees with 14 positions available. This limits its ability to undertake a broad scope of work as volunteers and focus has been on core matters such as PGMs and responding to consultations or enquiries from members. The board is seeking to rectify this through co-option and has been in discussion with previous trustees and new trustees with relevant experience and contacts regarding standing again in the future.

We continue the corrective measures of reduced admin hours and salary, saving £457 per month. It remains our hope to reverse this in the future once funds are accumulated. We are also expecting an annual subscription direct debit around April 2026 will produce £7,000.

Accordingly, the corrective action has had some impact and we remain committed to increasing funding and delivering on the objectives of the charity.

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.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 C Davidson	
Ms G Grant	
Mr D P Holt	(Appointed 22 January 2025)
Mr A Kaudri	(Resigned 28 September 2024)
Mr P Kumar	(Appointed 22 January 2025)
Mr J Rackham	
Mr D Ratchford	
Ms N Redhead	
Ms L Redman	(Resigned 22 January 2025)
Mr M Serrell	(Appointed 22 January 2025 and resigned 8 August 2025)
Ms A Waughray	

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: 23.12.25

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 2025.

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.

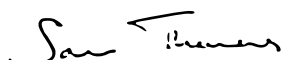
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.



Sam Thomas FCA
Partner of Azets

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

Dated: 23 December 2025

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	33,234	16,474
Other trading activities	4	2,036	3,502
Investments	5	189	109
		<u> </u>	<u> </u>
Total income		35,459	20,085
		<u> </u>	<u> </u>
Expenditure on:			
Raising funds	6	246	198
Charitable activities	7	20,224	22,940
		<u> </u>	<u> </u>
Total expenditure		20,470	23,138
		<u> </u>	<u> </u>
Net income/(expenditure) and movement in funds		14,989	(3,053)
Reconciliation of funds:			
Fund balances at 1 April 2024		(818)	2,235
		<u> </u>	<u> </u>
Fund balances at 31 March 2025		14,171	(818)
		<u> </u>	<u> </u>

All income and expenditure derives from continuing activities.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	13	-		200	
Cash at bank and in hand		16,915		1,310	
		<u>16,915</u>		<u>1,510</u>	
Creditors: amounts falling due within one year	14	(2,744)		(2,328)	
Net current assets/(liabilities)			14,171		(818)
The funds of the charity					
Unrestricted funds	16		14,171		(818)
			<u>14,171</u>		<u>(818)</u>

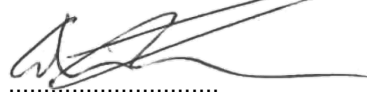
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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 16.12.25



Mr C Davidson
Trustee

Company registration number 03862592 (England and Wales)

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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

Total income (excluding one large bequest) is up slightly from last year, including a substantial increase in membership fees, indicating that the increase in subscription fees in April 2024 is having some effect. However, this was slightly offset by a drop in conference income, possibly as a result of holding the event online rather than in-person.

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Following on from last year, the board remains slimmed down with a drop-off in legacy board members with contacts and experience throughout the sector. There are currently 8 Trustees with 14 positions available. This limits its ability to undertake a broad scope of work as volunteers and focus has been on core matters such as PGMs and responding to consultations or enquiries from members. The board is seeking to rectify this through co-option and has been in discussion with previous trustees and new trustees with relevant experience and contacts regarding standing again in the future.

We continue the corrective measures of reduced admin hours and salary, saving £457 per month. It remains our hope to reverse this in the future once funds are accumulated. We are also expecting an annual subscription direct debit around April 2026 will produce £7,000.

Accordingly, the corrective action has had some impact and we remain committed to increasing funding and delivering on the objectives of the charity.

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.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

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.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

1.8 Taxation

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

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.9 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.

1.10 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 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	15,620	772
Membership fees	17,614	15,702
	<u>33,234</u>	<u>16,474</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>2,036</u>	<u>3,502</u>

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Deposit account interest	189	109
	<u>189</u>	<u>109</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
<u>Trading costs</u>		
Support costs	246	198
	<u>246</u>	<u>198</u>

7 Charitable expenditure

	2025	2024
	£	£
Briefings	8,571	9,206
Share of support costs (see note 8)	2,155	2,473
Share of governance costs (see note 8)	9,498	11,261
	<u>20,224</u>	<u>22,940</u>

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	-	6,850	6,850	-	8,783	8,783
Telephone	538	-	538	708	-	708
Postage and stationery	424	-	424	396	-	396
Sundry	40	-	40	222	-	222
Insurance	1,153	-	1,153	1,147	-	1,147
Bank charges	246	-	246	198	-	198
Independent Examination fees	-	240	240	-	-	-
Accountancy	-	2,408	2,408	-	2,478	2,478
	<u>2,401</u>	<u>9,498</u>	<u>11,899</u>	<u>2,671</u>	<u>11,261</u>	<u>13,932</u>
Analysed between						
Trading	246	-	246	198	-	198
Charitable activities	<u>2,155</u>	<u>9,498</u>	<u>11,653</u>	<u>2,473</u>	<u>11,261</u>	<u>13,734</u>
	<u>2,401</u>	<u>9,498</u>	<u>11,899</u>	<u>2,671</u>	<u>11,261</u>	<u>13,932</u>

9 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

240

-

10 Trustees

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

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration	1	1

Employment costs

	2025 £	2024 £
Wages and salaries	6,850	8,562
Other pension costs	-	221
	6,850	8,783

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Accrued membership income	-	200

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	96	-
Accruals and deferred income	2,648	2,328
	2,744	2,328

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	-	221

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.

DISCRIMINATION LAW ASSOCIATION (D.L.A.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	(818)	35,459	(20,470)	14,171
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	2,235	20,085	(23,138)	(818)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).