

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED 31ST MARCH 2019

**Company No: 02350422
Charity No: 1155286**

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

REPORT AND ACCOUNTS

C O N T E N T S

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THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2019

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2019, which are also prepared to meet the requirements for a directors' report for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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 2015).

OUR PURPOSE AND ACTIVITIES

ILPA's charitable objects are as follows:

1. To advance for the public benefit education and training on the law and related subjects and in particular in the fields of immigration, asylum and nationality law and legal advice and the representation of persons who are or may become immigrants to any part of Great Britain, Northern Ireland, the Channel Islands and the Isle of Man (together "the United Kingdom") from whatever part of the world whether coming or intending to come to the United Kingdom for settlement or for some more limited purpose and for immigrants and emigrants of whatever nationality to or from any other part of the world.
2. To promote for the public benefit
 - i. human rights as set out in the Universal Declaration Of Human Rights and subsequent United Nations Conventions and Declarations, the European Convention On Human Rights and the Human Rights Act (1998), with particular reference to the rights to asylum, to a nationality, to freedom of movement and residence and not to be subject to torture or to slavery;
 - ii. equality and diversity as set out in the Equality Act 2010 and similar instruments and international human rights treaties concerned with the elimination of discrimination and in particular with the elimination of discrimination on the grounds of race or sex; in particular by all or any of the following means:
 - Monitoring abuses
 - Research into applicable law policy and practice
 - Educating the public
 - Contributing to the sound administration of the law
 - Raising awareness
 - Promoting public support
 - Promoting respect for human rights
 - Promoting respect for the rule of law with particular reference to the law pertaining to immigration, asylum and nationality
 - Coordinating the work of immigration, asylum and nationality law practitioners.
3. To prepare, edit, print, publish issue acquire and circulate any newspapers, magazines, periodicals, books, pamphlets or other publications in whatever medium that the Company may think desirable for the promotion of its objects.
4. To organise, maintain and promote courses, conferences and the like in connection with the objects of the Company.
5. To establish and maintain a bureau of information for the benefit of the company and the members of the Association.

The principal activities of the charity to support and deliver these objectives are as follows:

1. Legal policy, research and litigation
2. Membership services
3. Training and conferences
4. Information services

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

Achievement and activities

To achieve our aims as outlined above, ILPA's activities span:

1. The provision of training on all aspects of immigration, asylum and nationality law to immigration law practitioners. The direct beneficiaries of ILPA training are immigration, asylum and nationality law practitioners and in the financial year April 2018 to March 2019 ILPA delivered 32 fee paying training events to 878 participants and then a further 8 free training sessions, five of which were grant funded by ECRE. The indirect beneficiaries are their clients and a number of clients benefit for each practitioner trained.
2. The distribution of information on developments in law, policy and practice and analysis of these to members and others through ILPA's website (which includes a members' area, accessible 24/7 with an archive of some 20,000 documents, many unavailable elsewhere). ILPA has 868 members, individuals and organisations, with 3,557 contacts signed up to receive email alerts. ILPA is followed by some 4,419 persons on twitter and its website receives over 5,200 visits per month.
3. An information service by means of which information on law, policy and practice is distributed to non-lawyer NGOs, refugee and migrant community groups through easy to comprehend briefing sheets; a programme of talks and seminars and participation in coalition working. Information sheets and talks are available on the website and are distributed to some 550 organisations and individuals many of which disseminate information to their networks.
4. Promoting joint working and the exchange of information through thematic and regional working groups of members, seminars and networking events and thorough participation on a wide range of advisory and consultative groups convened by Government departments, public bodies and non-governmental organisations. For example this year ILPA set up a new Well-being working group.
5. Support for litigation to promote a just and equitable immigration, asylum and nationality law practice through the provision of evidence and witness statements. Since April 2017 ILPA is also the host organisation for the Strategic Legal Fund. ILPA has successfully managed the first two years of the Strategic Legal Fund. The fund has now completed 11 funding rounds and has awarded 26 grants and allocated £233,883 in grant funding.
6. An extensive programme of influencing through our Parliamentary work. Over the last year we produced detailed briefings on the Data Protection Bill and the Immigration and Social Security Co-ordination Bill. Our evidence on the latter led to our Chair being invited to give oral evidence to the Public Bill Committee. Our Chair also gave oral evidence to the Home Affairs Select Committee and the Public Accounts Committee on Windrush. ILPA also produced a detailed briefing on the Statutory Instrument relating to the Immigration Health Surcharge.
7. Influencing work through meetings with senior Home Office and UKVI officials. In the last year ILPA staff and members have undertaken meetings 10 bilateral meetings with UKVI and Home Office officials. We held two roundtable meetings with the Home Office policy lead on the settled status scheme and Appendix EU. One of the lead officials on the Immigration White Paper came and addressed large group of ILPA members. We also took a group of ILPA members to see the new Service Support Centre in Croydon. A key focus of this year has been to improve the quality of the service being delivered by Home Office subcontractors, in particular Sopra Steria. ILPA met with the UKVI lead on numerous occasions and provided multiple rounds of detailed written feedback and evidence from our members.
8. Law Commission review of the immigration rules: ILPA has been very closely involved in this work simplifying the immigration rules would be a key way of improving the overall system for everyone especially migrants.

The role and contribution of volunteers

ILPA does not use volunteers to undertake any of our work however clearly many of our members provide their time and expertise to our work on a regular basis. ILPA would simply not be able to function effectively without this invaluable input.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

FINANCIAL REVIEW

The Statement of Financial Activities showed a surplus of £83,137 for the year. Reserves stand at £753,578 up from the previous year's £670,441. However this is due to ILPA now being the host organisation for the Strategic Legal Fund (please see further details below). Income from membership increased slightly to £199,890 in 2018/2019 as compared to £194,420 in 2017/2018. Training income also increased slightly to £175,558, which is higher than 2017/2018 level of £166,780. This was due to the impact of the CPD changes implemented by all the professional regulators.

Of the net current assets figure of £753,578 the split is now that £373,316 is available as general funds, £161,391 is in designated funds to cover the new lease and the cost of a new website and £218,871 is restricted funds mainly linked to the SLF

ILPA was awarded a new three year grant from the Trust For London to fund the Legal and Parliamentary Officer post whilst ILPA is now in the final year of the three years of operational funding from Unbound Philanthropy.

Claire Laizans, our Legal and Parliamentary Officer, left ILPA in June 2018. Paul Erdunast joined us as her replacement in August 2018. Amira Rady joined us as our Office Administrator in August 2018. Becca McNulty left ILPA in March 2019.

We are very grateful to all our funders without whose support we should do so much less, both for members and non-members.

Persons under immigration control, their advisors and representatives and those working in this field of law all benefit from ILPA's activities. All income is applied solely to the promotion of ILPA's objects in accordance with the Memorandum of Association of the charity.

Uptake of the Direct Debit system for payment of membership fees continues to be steady. Both payment online and payment by credit card continue to be popular.

There was a slight increase of trade debtors at the end of the year compare to the previous year. This had more to do with not collecting from debtors neatly at the end of the year than with higher levels of debt.

Principal funding sources

The main funding sources for the charity are membership fees, training fees and grants.

Reserves policy

It is the policy of the Trustees to maintain free reserves at a level equivalent to at least six months running costs to enable the Charity to meet its obligations in the short term together with funds to cover any unforeseen deficits or revenue shortfalls.

ILPA has been running planned deficit budgets for the last three years to reduce our level of reserves. ILPA's updated reserves policy states that we need to hold £195,000 in reserves. In October 2017 ILPA signed a new lease for our premises and this has resulted in our rent and service charges more than doubling. We have a three year break clause in the lease. We have designated £110,766 to cover the cost of the rent and service charges until the break clause. The reserves policy and designation of funds to cover the lease obligations leaves us with £351,301 in free reserves.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

Investment powers and policy

Under the Memorandum and Articles of Association, the Charity has the power to invest the monies of the Charity not immediately required in such investments, security or property as the Trustees may think fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Strategic Plan

ILPA's Strategic Plan for period 2018 to 2021 includes the following objectives:

1. Increase ILPA membership so that a greater proportion of practitioners in immigration, asylum and nationality law are ILPA members
2. An essential information resource for our members
3. Deliver a high quality training programme that meets the needs of our members
4. ILPA's influencing work makes best use of its resources and reputation

Key legal policy themes:

- a) Brexit - Both pre Departure Phase and Post Brexit immigration system.
 - b) White Paper/Immigration Bill
 - c) Asylum resettlement strategy
 - d) Fundamental Rights for Migrants
 - e) Support access to justice, through legal aid and the wider availability of publicly funded advice
 - f) Detention and bail
 - g) Rights of Appeal
 - h) Modern Slavery and trafficking
5. Support legal analysis and publications that will lead to improvements in practice
 6. Support litigation that will promote respect for the rule of law
 7. Ensure that ILPA is an accountable and effective organisation

Governing document

The Immigration Law Practitioners' Association Limited (ILPA) is a company limited by guarantee and not having a capital divided by shares.

The company was incorporated on 21st February 1989 and is a registered charity constituted as a Limited Company under the Memorandum and Articles of Association. The company registered as a charity on 10th January 2014. The charity registration number is 1155286 and the company registration number is 02350422.

Recruitment and appointment of Trustees

ILPA's governing document permits the appointment of up to 12 Trustees. Trustees are appointed annually by the membership at the Annual General Meeting. In addition, the Trustees can co-opt persons to fill any vacancies and can co-opt up to four members in the course of the year. Trustees serve until the following Annual General Meeting when, if they wish to continue in post they must stand for election again. Trustees are appointed by ordinary resolution of the members.

The number of Trustees must not fall below the number fixed as the quorum, currently four. If it does so, the continuing Trustees may act only for the purpose of filling vacancies or of calling a general meeting. Trustees must be individual members or representatives of organisations, which are members.

The Trustees in office in the period are set out on page 7. The Trustees have no beneficial interest in the company other than as members. All of the Trustees are members of the company and guarantee to contribute a sum not exceeding £1 in event of winding up.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

Trustees' induction and training

On joining The Immigration Law Practitioners' Association Limited, new Trustees receive an induction pack, which includes information on their role and responsibilities. They also are positively encouraged to learn about the organisation's activities, staff and volunteers. A training session with the Secretariat also takes place within the first 3 months of their appointment as a Trustee.

Organisation

The charity is structured so that the Trustees meet regularly in order to manage its affairs, with the Committee of Trustees meeting approximately every six weeks.

A scheme of delegation is in place and day-to-day responsibility for the provision of the charity's services and activities rests with the Chief Executive.

Related parties

ILPA works closely with other related organisations, particularly member organisations, and is guided by local and national policy and initiatives in so far as they relate to the objects of the charity.

Risk management

The Trustees have identified the major risks to which the charity is exposed and believe that the systems in place are adequate to mitigate those risks. The charity's Organisational Risk Assessment is reviewed regularly. The charity makes little use of financial instruments other than an operational bank account and an investment in a common investment fund, so its exposure to price risk, credit risk, liquidity risk and cash flow risk is not material for the assessment of the assets, liabilities, financial position and profit or loss of the charity.

Pay policy for senior staff

ILPA undertakes a regular benchmarking exercise for all of its salaries. It has signed up to a salary benchmarking tool and survey that is used by organisations across a range of sectors. All posts at ILPA have a salary band and these bands are set by referring to the benchmarking data that is relevant to charity and voluntary sector employers, employing less than 10 employees and with a turnover of between £500,000 and £1,000,000. The salary bands are reviewed by Trustees on an annual basis and Trustees agree any salary awards made to staff. Awards are made on the basis of individual performance and the salary band that is relevant for the role.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02350422

Charity Number: 1155286

Directors / Trustees

A C Berry (Chair)

H El-Chamaa

A Mohsin

E M Sibley (Treasurer) – Resigned 25/11/2018

A Als

G McGill

K Bradbury – Resigned 24/11/2018

V Ganguin

N G Williams

D Cohen

B Loveday

V Makol – Appointed 30/05/2018

D Rourke – Appointed 05/06/2019

Secretary: A Mohsin

Senior Management: N Francis (Chief Executive)

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

Registered Office: Lindsey House, 40-42 Charterhouse Street, London EC1M 6JN

Auditors: Ramon Lee Audit LLP, 93 Tabernacle Street, London EC2A 4BA

Bankers: National Westminster Bank Plc, 135 Bishopsgate, London EC2M 3UR
Triodos Bank, Deanery Road, Bristol BS1 5AS
The Charity Bank Limited, 194 High Street, Tonbridge, Kent TN9 1BE

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also directors of ILPA for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the Directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

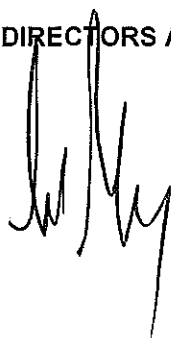
AUDITORS

A resolution will be proposed at the Annual General Meeting that Ramon Lee Audit LLP be re-appointed as auditors of the charity for the ensuing year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

APPROVED BY THE DIRECTORS AND SIGNED ON THEIR BEHALF BY:

A BERRY



3RD SEPTEMBER 2019

REPORT OF THE INDEPENDENT AUDITOR TO THE TRUSTEES OF THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

Opinion

We have audited the financial statements of The Immigration Law Practitioners' Association Limited for the year ended 31st March 2019, which comprise the Statement of Financial Activities (Summary Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF (Cont/d)

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' and Trustees' Report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statements set out on page 7, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

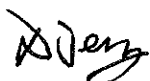
In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



DAVID TERRY (Senior Statutory Auditor)
for and on behalf of RAMON LEE AUDIT LLP
CHARTERED ACCOUNTANTS
STATUTORY AUDITOR

**93 TABERNACLE STREET
LONDON EC2A 4BA**

3RD SEPTEMBER 2019

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2019

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds			Total 2019 £	Total 2018 £
		General Funds £	Designated Funds £	Restricted Funds £		
Income						
Grants and donations	2	-	-	50,000	50,000	50,000
Income from charitable activities	3	404,420	-	271,305	675,726	625,570
Income from other trading activities	4	18,180	-	-	18,180	19,250
Investment income	5	1,263	-	-	1,263	1,248
Total income		<u>423,863</u>	<u>-</u>	<u>321,305</u>	<u>745,169</u>	<u>696,068</u>
Expenditure						
Expenditure on charitable activities	6	344,417	62,916	254,698	662,032	660,723
Total Expenditure		<u>344,417</u>	<u>62,916</u>	<u>254,698</u>	<u>662,032</u>	<u>660,723</u>
Net income/(expenditure) and net movement in funds for the year before transfers		79,446	(62,916)	66,607	83,137	35,345
Transfers between funds		12,040	(12,040)	-	-	-
Net income/(expenditure) and net movement in funds for the year after transfers		91,486	(74,956)	66,607	83,137	35,345
Reconciliation of funds						
Total funds brought forward		281,830	236,347	152,264	670,441	635,096
Total funds, carried forward		<u>373,316</u>	<u>161,391</u>	<u>218,871</u>	<u>753,578</u>	<u>670,441</u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the two financial years.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movements in funds during the two financial years.

The notes on pages 13 to 24 form part of these accounts.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

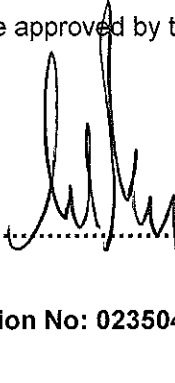
BALANCE SHEET

AS AT 31ST MARCH 2019

	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	11		22,015		4,540
			<u>22,015</u>		<u>4,540</u>
Current assets					
Debtors	12	56,434		46,737	
Cash at bank and in hand		820,526		774,121	
		<u>876,960</u>		<u>820,858</u>	
Liabilities					
Creditors falling due with in one year	13	<u>(145,397)</u>		<u>(154,957)</u>	
Net current assets			731,563		665,901
Net assets			<u><u>753,578</u></u>		<u><u>670,441</u></u>
The funds of the charity					
Unrestricted funds:					
General	14		373,316		281,830
Designated	14		161,391		236,347
Restricted funds	14		218,871		152,264
Total charity funds			<u><u>753,578</u></u>		<u><u>670,441</u></u>

The Trustees have prepared accounts in accordance with Section 398 of the Companies Act 2006 and Section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These accounts were approved by the Board on 3rd September 2019 and were signed on its behalf by:


 A Berry (Chair)

Company Registration No: 02350422

The notes on pages 13 to 24 form part of these accounts.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2019

	Notes	2019 £	2018 £
Net cash generated in operating activities	17	<u>64,556</u>	<u>37,063</u>
Cash flows from investing activities			
Interest income		1,263	1,248
Purchase of tangible fixed assets		(19,414)	(1,225)
Cash provided by / (used in) investing activities		<u>(18,151)</u>	<u>23</u>
Decrease in cash & cash equivalents in the year		<u>46,405</u>	<u>37,086</u>
Cash & cash equivalents at the beginning of the year		774,121	737,035
Total cash & cash equivalents at the end of the year		<u><u>820,526</u></u>	<u><u>774,121</u></u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2019

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with 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 2015) – (Charity SORP (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Immigration Law Practitioners' Association Limited meets the definition of a public benefit entity under FRS 102.

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 accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements unrestricted funds show a net income of £101,486 for the year. However, the Charity has free reserves of £351,301. The Trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis, the Charity is a going concern.

1.3 Income recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- (a) Income received by way of grants and donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- (b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (c) Grants and donations of general nature, which are not conditional on delivering, certain levels of service are included as part of Grants and Donations as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.
- (d) Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract, in the form of training fees.
- (e) Membership fees credited to income on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (f) Advertising income is recognised as earned (that is, as the related goods or services are provided).
- (g) Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the Trustees' annual report for more information about their contribution.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Cost of generating funds comprises the costs in inducing others to make voluntary contributions to the charity and their associated support costs. The costs during the year are insignificant, therefore, not identified in the financial statements.
- (b) Expenditure on charitable activities includes the costs directly associated with providing training and conferences, membership services, information services and carrying out legal policy, research and litigation work, to further the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Strategic Legal Fund Grant payments

Grants are payments made to third parties in the furtherance of the charitable objects of the Charity and the priorities of the Strategic Legal Fund as dictated by the five funders. The notification gives the recipient a reasonable expectation that they will receive the grant. Grant awards are subject to the recipient fulfilling performance conditions and are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the recipient.

1.7 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7.

1.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of Charity.

Designated funds are unrestricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are grants and donations, which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

1.9 Tangible Fixed Assets And Depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	- 25% straight line basis per annum
Fixture and fittings	- 20% reducing balance basis per annum

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

1.12 Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the charity is required to make judgments, 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.

1.15 Operating leases

All leases are operating leases, and rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

1.16 Pension

The Charity operates a defined contribution pension scheme on behalf of its employees. Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

1.17 Taxation

The Company is a registered charity, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities from this date onwards, as it falls within the various exemptions available to registered charities.

2. GRANTS AND DONATIONS

	Restricted Funds	Total 2019	Total 2018
	£	£	£
Unbound Philanthropy - Operational Support	50,000	50,000	50,000
	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>

The grants and donations income in 2018 totalling £50,000 was all attributed to restricted funds.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Training and conferences				
Donations in kind	15,110	-	15,110	18,440
Course fees	175,558	-	175,558	166,780
Consultancy fees	13,862	-	13,862	17,594
	<u>204,530</u>	<u>-</u>	<u>204,530</u>	<u>202,814</u>
Membership services				
Members' subscriptions	199,890	-	199,890	194,420
	<u>199,890</u>	<u>-</u>	<u>199,890</u>	<u>194,420</u>
Legal policy, research and litigation				
<i>Grant income:</i>				
Esmée Fairbairn Foundation	-	50,000	50,000	50,000
European Council on Refugees and Exiles	-	10,255	10,255	-
Joseph Rowntree Charitable Trust - Legal Officer	-	33,000	33,000	33,336
Joseph Rowntree Charitable Trust - Strategic Legal Fund	-	25,000	25,000	25,000
New Philanthropy Capital	-	5,100	5,100	-
Paul Hamlyn Foundation	-	50,000	50,000	50,000
Trust for London - Legal and Parliamentary Officer	-	11,000	11,000	-
Trust for London - Strategic Legal Fund	-	66,950	66,950	50,000
Unbound Philanthropy - Strategic Legal Fund	-	20,000	20,000	20,000
	<u>-</u>	<u>271,305</u>	<u>271,305</u>	<u>228,336</u>
Total income from charitable activities	<u>404,420</u>	<u>271,305</u>	<u>675,726</u>	<u>625,570</u>

Income from charitable activities in 2018 totalling £625,570 was attributed to unrestricted funds of £397,234 and restricted funds of £228,336.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

3. INCOME FROM CHARITABLE ACTIVITIES (Cont/d)

The charity is indebted to the following individuals and organisations for providing free training and venues. The income equivalents are recognised within income as donations, and corresponding charges included within expenditure as other direct activity costs.

Name	Training £	Venue £
Adam Campbell - Macfarlanes LLP	800	-
Aisha Choudhry - Bates Wells Braithwaite	400	-
Barry O'Leary - Wesley Gryk Solicitors	400	-
Bindmans LLP - FREE Venue	-	1,020
Bojana Asanovic - Lamb Building	400	-
David Chirico - 1 Pump Court Chambers	400	-
David Lemer - Doughty Street Chambers	400	-
Drystone Chambers	-	510
Eva Doerr - Laura Devine Solicitors	400	-
Fragomen LLP	-	510
Garden Court North - Manchester	-	300
Grace McGill - McGill & Co Solicitors	400	-
James Perrott - Macfarlanes LLP	800	-
Jane Ryan - Bhatt Murphy Solicitors.	400	-
Janet Farrell - Bhatt Murphy Solicitors.	400	-
Kathryn Cronin - Garden Court Chambers	800	-
Kemp Little	-	510
Leonie Hirst - Hirst Chambers	400	-
Mafarlanes LLP	-	1,020
Magrath Sheldrick LLP	-	510
Meghan Vozila - Ganguin Samartin	400	-
No 5 Chambers - FREE Venue	-	1,020
Phil Haywood - Doughty Street Chambers	400	-
Philip Barth - Withers LLP	400	-
Rakesh Singh - The Public Law Project	400	-
Rose Carey - Charles Russell Speechlys LLP	400	-
Simon Kenny - Eversheds LLP Sunderland	400	-
Sophie Barrett-Brown - Laura Devine Solicitors.	400	-
Stephenson Harwood LLP	-	510
	<u>9,200</u>	<u>5,910</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total 2019 £	Total 2018 £
Advertising income	17,680	17,680	16,250
Other income	500	500	3,000
	<u>18,180</u>	<u>18,180</u>	<u>19,250</u>

The other trading income in 2018 totalling £19,250 was attributed to unrestricted funds.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

5. INVESTMENT INCOME

	Unrestricted Funds £	Total 2019 £	Total 2018 £
Interest on cash deposits	1,263	1,263	1,248
	<u>1,263</u>	<u>1,263</u>	<u>1,248</u>

The investment income in 2018 totalling £1,248 was attributed to unrestricted funds.

6. ANALYSIS OF EXPENDITURE

	Training and conferences £	Membership services £	Information services £	Legal policy, research and litigation £	Total 2019 £	Total 2018 £
Staff costs	61,789	42,464	11,465	79,141	194,859	213,114
Strategic Legal Fund grants	-	-	-	104,153	104,153	55,717
Other direct activity costs	66,982	35,698	14,061	12,615	129,357	172,803
Support costs (Note 7)	49,382	36,254	9,829	83,032	178,496	147,022
Governance costs (Note 7)	15,262	11,205	3,038	25,662	55,167	72,067
	<u>193,415</u>	<u>125,620</u>	<u>38,393</u>	<u>304,603</u>	<u>662,032</u>	<u>660,723</u>

Of the £662,032 expenditure in 2019 (2018 - £660,723), £344,417 was charged to unrestricted funds (2018 - £494,542), £62,916 was charged to designated funds (2018 - £953) and £254,698 to restricted funds (2018 - £165,228).

The Strategic Legal Fund grants, funds strategic legal work, in any area of law where vulnerable young migrants experience disadvantage or discrimination because of their migration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party "interventions" in existing cases. This can be in any area of law affecting vulnerable young migrants including asylum, immigration, community care, housing, education, human rights and discrimination.

In April 2018 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust and Paul Hamlyn Foundation. The beneficiaries of the grants were determined by an expert panel set up by the Strategic Legal Fund. The members of the expert panel are independent of ILPA. They make recommendations to the decision making panel that determine the final grant allocation. The decision making panel is made up of ILPA staff. The grants payments during the year are as follows:

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

6. ANALYSIS OF EXPENDITURE (Cont/d)

Name of organisation	2019 £	2018 £
The Aire Centre	1,978	7,965
Asylum Support Appeals Project	-	1,295
Citizens UK Charity (Safe Passage)	-	18,262
Commons Legal CIC	7,636	-
Coram Childrens Legal Centre	1,817	-
Deighton Pierce Glynn	15,665	1,687
Greater Manchester Immigration Aid Unit	15,767	-
Islington Law Centre (MiCLU)	23,823	-
The Joint Council for Welfare of Immigrants (JCWI)	3,700	515
Just for Kids Law Ltd	114	12,947
Maternity Action/ Medcat	13,087	-
Matthew Gold & Co	10,822	-
Medact	(6,523)	13,046
Migrant Legal Project	4,611	-
Migrants Organise Ltd	8,222	-
Public Law Project	3,434	-
	<u>104,152</u>	<u>55,717</u>

7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken (see note 6) in the year. All the general support and governance costs are allocated to activities at different percentages, based on the basis of staff time relating to each activity.

	General support £	Governance function £	2019 £	2018 £
General office and finance staff	53,415	3,600	57,015	51,126
Management staff	26,502	13,251	39,754	33,709
Premises and equipment costs	63,019	-	63,019	44,458
Communications and IT costs	17,902	-	17,902	17,455
Legal and professional costs	-	19,868	19,868	34,532
Depreciation	1,939	-	1,939	2,181
Other office expenses	15,719	-	15,719	19,560
AGM costs	-	12,617	12,617	7,435
Board expenses	-	790	790	3,689
Audit fees	-	5,040	5,040	4,944
	<u>178,496</u>	<u>55,167</u>	<u>233,663</u>	<u>219,089</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2019	2018
	£	£
Depreciation	1,939	2,181
Operating lease rentals – land and buildings and equipment	50,439	33,183
Audit fee	5,040	4,944
	<u>5,040</u>	<u>4,944</u>

9. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

Staff costs are as follows:

	2019	2018
	£	£
Salaries	248,353	253,295
Social security	19,597	21,904
Pension	14,342	13,980
Termination payments	9,336	8,770
	<u>291,628</u>	<u>297,949</u>

During the year, following legal advice, the Charity agreed employment termination terms with ex-employees, amounting to total cost of £9,336 (2018 - £8,770). The total cost is recognised in the accounts under staff costs. The whole liability was settled after the year end.

No employee had employee benefits (excluding employer's pension costs) in excess of £60,000.

The key management personnel of the Charity comprise of the Chief Executive. The total employee benefits of the key management personnel of the charity were £53,005 (2018 - £57,787).

Trustees A Berry and N Williams were paid training fees of £1,140 (2018 - £500) and £263 (2018 - £513) respectively. No other Trustees received any remuneration during the year.

Travel and conference attendance costs of £289 (2018 - £1,681) was reimbursed/ paid on behalf of one (2018 – Five) Trustees.

The following Trustees have significant influence in related organisations, which were paid fees during the year:

Hazar El-Chamaa (Partner of Penningtons Manches LLP) - Received consultancy fees of £8,619 (2018 - £23,299). This was to pay for specialist legal support. ILPA paid discounted rates for the support. Hazar El-Chamaa was not part of the law team and did not receive any payments from ILPA related to this work.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

10. STAFF NUMBERS

The average number of full- time equivalent employees was as follows:

	2019	2018
Training and conferences	1.50	1.75
Membership services	1.00	0.75
Information services	0.25	0.75
Legal policy, research & litigation	2.50	1.50
Management	0.50	0.50
General office	1.25	1.25
	<u>7.00</u>	<u>6.50</u>

The average monthly number of persons employed by the charity during the year was 10 (2018 – 9).

11. TANGIBLE FIXED ASSETS

		2019	2018
		£	£
Net book value			
Fixtures, fittings and equipment		22,015	4,540
		<u>22,015</u>	<u>4,540</u>
Cost	Opening Balances		Closing Balances
	£	£	£
Fixtures, fittings and equipment	41,814	19,414	61,228
	<u>41,814</u>	<u>19,414</u>	<u>61,228</u>
Depreciation	Opening Balances	Charge For Year	Closing Balances
	£	£	£
Fixtures, fittings and equipment	37,274	1,939	39,213
	<u>37,274</u>	<u>1,939</u>	<u>39,213</u>

12. DEBTORS

	2019	2018
	£	£
Trade debtors	32,641	30,778
Other debtors	1,800	1,800
Prepayments	21,993	14,159
	<u>56,434</u>	<u>46,737</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

13. CREDITORS: amounts falling due within one year

	2019 £	2018 £
Trade creditors	25,649	23,652
Other taxes and social security costs	8,569	9,627
Deferred income (Note 16)	60,043	77,218
Accruals	51,136	44,460
	<u>145,397</u>	<u>154,957</u>

14. MOVEMENTS IN FUNDS

	Balance as at 01.04.18 £	Income £	Expenditure £	Transfers £	Balance as at 31.03.19 £
Restricted funds:					
Voluntary income					
Unbound Philanthropy	30,142	50,000	60,826	-	19,316
Legal policy, research and litigation					
European Council on Refugees and Exiles	-	10,255	10,255	-	-
Joseph Rowntree Charitable Trust	3,262	33,000	35,574	-	688
New Philanthropy Capital	-	5,100	5,100	-	-
Trust for London	-	11,000	9,167	-	1,833
Strategic Legal Fund:					
Esmée Fairbairn Foundation	33,960	50,000	34,119	-	49,841
Joseph Rowntree Charitable Trust	16,980	25,000	17,065	-	24,915
Paul Hamlyn Foundation	33,960	50,000	34,119	-	49,841
Trust for London	33,960	66,950	34,119	-	66,791
Unbound Philanthropy	-	20,000	14,355	-	5,645
	<u>152,264</u>	<u>321,305</u>	<u>254,698</u>	<u>-</u>	<u>218,871</u>
Designated funds:					
Refugee children	10,039	-	-	-	10,039
Website development	50,000	-	-	(9,414)	40,586
ILPA Premises Lease	176,308	-	62,916	(2,626)	110,766
	<u>236,347</u>	<u>-</u>	<u>62,916</u>	<u>(12,040)</u>	<u>161,391</u>
General funds:	281,830	423,863	344,417	12,040	373,316
Total unrestricted funds	<u>518,177</u>	<u>745,169</u>	<u>662,032</u>	<u>-</u>	<u>534,707</u>
Total funds	<u>670,441</u>	<u>745,169</u>	<u>662,032</u>	<u>-</u>	<u>753,578</u>

Description, nature and purpose of restricted funds:

Unbound Philanthropy – Operational Support: To focus on communications and delivery of our strategy.

European Council on Refugees and Exiles: Provide Upholding legal rights for children: Fostering quality legal assistance in the asylum procedure.

Joseph Rowntree Charitable Trust: Legal Officer Project: to support the work of the Legal Officer, in particular the information service project and work with migrant and refugee community organisations to assist them in their work on immigration, asylum and nationality law.

New Philanthropy Capital: Advancement of human rights and the promotion of equality and diversity.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

14. MOVEMENTS IN FUNDS (Cont/d)

Trust for London: Legal & Parliamentary Officer Project: to support the work of the Legal & Parliamentary Officer, in particular the information service project and work with migrant and refugee community organisations to assist them in their work on immigration, asylum and nationality law.

Strategic Legal Fund:

The Strategic Legal Fund funds strategic legal work in any area of law where vulnerable young migrants experience disadvantage or discrimination as a result of migration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party "interventions" in existing cases. This can be in any area of law affecting vulnerable young migrants including asylum, immigration, community care, housing, education, human rights and discrimination. In April 2018 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust and Paul Hamlyn Foundation.

Description, nature and purpose of unrestricted funds:

General funds:

General fund represents funds available to spend at the discretion of the Trustees after allowing for all the designated funds.

Designated funds:

Refugee Children: To carry out support work for refugee children.

Website development: To develop and improve ILPA's website, providing better interface to members and the general public.

ILPA premises lease: To cover ILPA's lease commitment for 3 years to 30 September 2020.

15. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	General funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	22,015	-	-	22,015
Net current assets	351,301	161,391	218,871	731,563
	373,316	161,391	218,871	753,578

16. DEFERRED INCOME

	2019 £	2018 £
Balance as at 1st April	77,218	79,521
Amount released to income in the year	(69,355)	(79,521)
Amount deferred in the year	52,180	77,218
Balance as at 31st March	60,043	77,218

Deferred income comprises:

- Grant income received from Trust for London (Strategic Legal Funds) of £25,000 for the period 2019/20.
- Contract income received from ECRE Children Project of £7,863 towards project activity in 2019/20.
- Training fees of £22,280 relating to courses to be held in 2019/20.
- Membership fees of £4,900 relating to memberships commencing from April 2019.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2019	2018
	£	£
Net movement in funds	83,137	35,345
Add back depreciation	1,939	2,181
Deduct interest income shown in investment activities	(1,263)	(1,248)
Decrease / (increase) in debtors	(9,697)	(13,662)
Increase / (decrease) in creditors	(9,560)	14,447
Net cash generated in operating activities	<u>64,556</u>	<u>37,063</u>

18. OPERATING LEASE COMMITMENTS

The charity has operating lease commitments as shown below.

	Land & buildings		Other	
	2019	2018	2019	2018
	£	£	£	£
Under one year	49,800	49,800	320	639
Two to five years	239,108	249,000	-	320
Over five years	-	39,908	-	-
	<u>288,908</u>	<u>338,708</u>	<u>320</u>	<u>959</u>

19. PENSION COSTS

The pension cost charge represents contributions payable by the charity to the fund and amounted to £14,342 (2018 - £13,980). There were no unpaid contributions at the year end or previous year.

20. SHARE CAPITAL

The Company is a company limited by guarantee not having a shareholding capital and does not have share capital divided by shares. Under the terms of the Memorandum and Articles of Association each member is liable to contribute a sum not exceeding £1.00 in the event of the company being wound up.

21. CAPITAL COMMITMENTS

At the year end the charity had contracted to incur website development costs of £47,432.

22. RELATED PARTY TRANSACTIONS

No related party transactions took place in the year except the transactions disclosed in note 9.