

**IMMIGRATION LAW PRACTITIONERS'
ASSOCIATION LIMITED**

(LIMITED BY GUARANTEE)

**DIRECTORS' REPORT AND FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2012

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
COMPANY INFORMATION**

Directors

I A Macdonald, QC
A M Henderson
S A Barrett-Brown
S M Shutter
E Lieu
A C Weiss
H El-Chamaa
S Bolton
A C Berry
M Vozila
N Cockburn
K Dilger

Secretary

A C Weiss

Company number

2350422

Registered office

Acre House
11-15 William Road
London
NW1 3ER

Auditors

H W Fisher & Company
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
CONTENTS**

| | Page |
|--|-------------|
| Directors' report | 1 - 3 |
| Statement of directors' responsibilities | 4 |
| Independent auditors' report | 5 |
| Profit and loss account | 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 - 13 |

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED (LIMITED BY GUARANTEE) DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2012

The directors present their report and financial statements for the year ended 31 March 2012.

Principal activities and review of the business

The principal activities of the company during the year were the provision of training courses for immigration law practitioners and those with an interest in the field and the provision of regular briefings and updates on immigration, asylum and nationality law for members and others. In addition ILPA carried out an extensive programme of work to promote a just and equitable immigration, asylum and nationality law practice through our engagement with Government, parliament, independent public bodies, non-governmental organisations and others.

The objectives of the company

Our primary aim is to continue to improve the advice and assistance given to, and the representation of, people under immigration control by providing support and assistance to our membership and others through training and the dissemination of information and materials on immigration, asylum and nationality law to as wide a group as possible. We also work to promote a just and equitable immigration law practice through our engagement with Government, parliament, independent public bodies, non-governmental organisations and others.

Review of financial performance and benefit from the company's activities

The accounts show a pre-tax profit of £42,795, a drop on the previous year (£79,001) but above 2009-2010 levels (£35,577). Income from training and membership is down, with income from membership standing at £173,668 as compared to £186,528 in 2010-2011 and training income is £177,425, compared with £196,200 last year. As in previous years, membership and training continue to generate similar levels of income, with slightly more income from training. Expenditure has risen by some £20,000 compared with the previous year. Much of this is accounted for by increased activity, in particular in connection with the Refugee Children's Project. This project, funded by the Diana, Princess of Wales Memorial Fund, continued throughout the year, with Nirmala Rajasingam joining the staff as project coordinator.

Zoe Marsden, Project Manager for the Information Technology and Website Project, completed the project in August 2011. All stages were informed by her previous work as Office Manager with Finance, which continued to help ensure that improved finance management has been integrated into all aspects of the IT upgrade. Kit Eaves, Administration and IT left in December 2011 at the end of her maternity leave. Lana Norris, who had provided maternity cover, accepted a permanent appointment thus ensuring that work continued uninterrupted. She has worked closely with Jeremy Stone, our accountant and Esther Lieu as Treasurer to improve financial reporting and procedures.

In January 2012 we began a new Information Officer project funded by a two-year grant from Unbound Philanthropy. Philip Reilly joined the staff to deliver this project. The Joseph Rowntree Charitable Trust continued to support the Legal Officer post.

The spending on our IT and website which has continued during the year is an investment in the future and has transformed our working practices. We are satisfied that we are offering better services to members and others than ever before and giving greater value for the membership fees.

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 company.

Uptake of the Direct Debit system for payment of membership fees continues to be steady. Since August 2011 it has been possible to make payments online, but to date it is the ability to pay by credit card that has proven most popular with members.

While trade debtors and creditors were up at the end of the year this had more to do with not collecting from debtors and not paying creditors neatly at the year end than with higher levels of debt and credit. 58.61% of the trade debtors outstanding at the year end paid by 30 April 2012 and 98.96% of the creditors at the year end had been paid by 30 April 2012.

The basis of allocation of costs in the accounts is essentially unchanged from the previous year but because some allocations are on the basis of salaries, changes in the composition of the staff have produced changes. The accuracy and transparency of the allocation is unchanged.

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
DIRECTORS' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2012

Future developments

Reserves as of 31 March 2012 were £403,673. The grant from the Diana, Princess of Wales Memorial Fund comes to an end in December when the fund winds up. Unbound Philanthropy's grant for the Information Officer post continues until December 2013. By the end of the year we learned that the Joseph Rowntree Charitable Trust would support ILPA's legal work with a further grant to March 2015. We do however face the challenge of either increasing our grant income or generating more income from training and membership, a challenge at a time when the budgets of so many members and potential members are under pressure.

We continue to be cautious about ILPA's income streams in the coming year. The loss of legal aid from immigration cases, scheduled for April 2013, will cast its shadow back over the year 2012-2013. The continued Government drive to cut numbers of migrants has arguably increased the most complex work but reduced the amount of more routine work in the field. We predict, despite a hunger for all our services and the support we can provide, an ongoing struggle to increase membership and retain members and to continue to generate income from training. We are optimistic that we shall be able to retain our current premises and thus avoid the costs associated with a move.

With our auditors we have been examining our tax position, in particular with respect to taxation for 'mutual trading' activities and whether we can reclaim any tax paid.

Pressure of work has delayed work on charitable registration again, but work has commenced and we remain aware of the opportunities this offers to reduce our expenditure and thus ensure our funds to apply to the promotion of ILPA's objects.

The directors who served during the year were:

I A Macdonald, QC
S A Barrett-Brown
S Bolton (from November 2011)
K M A Alim (to November 2011)
A Berry
N Cockburn
H El-Chamaa
K Dilger (from November 2011)
A M Henderson
S M Shutter
J Swaney (to November 2011)
A Tingley (to November 2011)
M Vozila
A Weiss
E Lieu (from November 2011)

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
DIRECTORS' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2012

Disclosure of information to auditors

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditors are unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

H W Fisher & Company were appointed auditors to the company and, in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put to the Annual General Meeting.

On behalf of the board



E Lieu

Treasurer

Dated: 31.10.2012

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT**

**TO THE MEMBERS OF IMMIGRATION LAW PRACTITIONERS' ASSOCIATION
LIMITED**

We have audited the financial statements of Immigration Law Practitioners' Association Limited for the year ended 31 March 2012 set out on pages 6 to 13. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 auditors' 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2012 and of its profit 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.

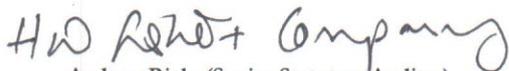
Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Andrew Rich (Senior Statutory Auditor)

for and on behalf of H W Fisher & Company

Chartered Accountants

Statutory Auditor

Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

Dated: 5/11/12

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2012

| | Notes | 2012 £ | 2011 £ |
|--|-------|-----------|-----------|
| Turnover | 2 | 584,804 | 600,797 |
| Cost of sales | | (456,508) | (450,822) |
| Gross profit | | 128,296 | 149,975 |
| Administrative expenses | | (86,029) | (71,483) |
| Operating profit | 3 | 42,267 | 78,492 |
| Other interest receivable and similar income | | 528 | 509 |
| Profit on ordinary activities before taxation | | 42,795 | 79,001 |
| Tax on profit on ordinary activities | 5 | 90 | (16,644) |
| Profit for the year | 10 | 42,885 | 62,357 |

The profit and loss account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the profit and loss account.

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MARCH 2012

| | Notes | 2012 | | 2011 | |
|---|-------|------------------|-----------------------|------------------|-----------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 6 | | 5,867 | | 7,069 |
| Current assets | | | | | |
| Debtors | 7 | 42,257 | | 31,395 | |
| Cash at bank and in hand | | 513,251 | | 460,691 | |
| | | <u>555,508</u> | | <u>492,086</u> | |
| Creditors: amounts falling due within one year | 8 | <u>(157,702)</u> | | <u>(138,367)</u> | |
| Net current assets | | | <u>397,806</u> | | <u>353,719</u> |
| Total assets less current liabilities | | | <u><u>403,673</u></u> | | <u><u>360,788</u></u> |
| Capital and reserves | | | | | |
| Profit and loss account | 10 | | <u>403,673</u> | | <u>360,788</u> |
| Funds | 11 | | <u><u>403,673</u></u> | | <u><u>360,788</u></u> |

Approved by the Board and authorised for issue on 31.10.2012



E Lieu

Treasurer

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Compliance with accounting standards

The financial statements have been prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

1.3 Revenue recognition

Turnover represents the grant income received along with the invoiced value of services provided and is recognised when receivable.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, as follows:

| | |
|--------------------------------|--------------------------------------|
| Plant and machinery | 25% straight line basis per annum |
| Fixtures, fittings & equipment | 20% reducing balance basis per annum |

1.5 Pensions

The company pays contributions into personal pension plans of those employees who have elected to pay pension contributions. Contributions are charged to the profit and loss account as they become payable.

1.6 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the accounts. Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the assets. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

2 Turnover

| Class of business | Turnover | |
|--|----------------|----------------|
| | 2012 | 2011 |
| | £ | £ |
| Members' Subscriptions | 173,668 | 186,528 |
| Course Fees | 177,425 | 196,200 |
| Mailings | 16,150 | 12,200 |
| Joseph Rowntree Charitable Trust | 35,148 | 30,852 |
| Other Income | 12,415 | 16,160 |
| Unbound Philanthropy | 40,861 | 91,024 |
| Diana, Princess of Wales Memorial Fund | 129,137 | 62,833 |
| MPs training | - | 5,000 |
| | <u>584,804</u> | <u>600,797</u> |

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2012

| | | | |
|----------|--|----------------|----------------|
| 3 | Operating profit | 2012 | 2011 |
| | | £ | £ |
| | Operating profit is stated after charging: | | |
| | Operating lease rentals - Land and buildings | 27,000 | 27,000 |
| | Auditors' remuneration (including expenses and benefits in kind) | 2,760 | 2,760 |
| | | <u>27,760</u> | <u>29,760</u> |
| | | | |
| 4 | Employees | | |
| | Number of employees | | |
| | The average monthly number of employees (including directors) during the year was: | | |
| | | 2012 | 2011 |
| | | Number | Number |
| | | 7 | 7 |
| | | <u>7</u> | <u>7</u> |
| | | | |
| | Employment costs | 2012 | 2011 |
| | | £ | £ |
| | Wages and salaries | 245,519 | 250,734 |
| | Social security costs | 27,533 | 26,962 |
| | Other pension costs | 16,214 | 14,802 |
| | | <u>289,266</u> | <u>292,498</u> |

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2012

| 5 Taxation | 2012 | 2011 |
|---|----------------|---------------|
| | £ | £ |
| Domestic current year tax | | |
| U.K. corporation tax | - | 16,644 |
| Adjustment for prior years | (90) | - |
| | <u>(90)</u> | <u>16,644</u> |
| Current tax charge | <u>(90)</u> | <u>16,644</u> |
| | | |
| Factors affecting the tax charge for the year | | |
| Profit on ordinary activities before taxation | 42,795 | 79,001 |
| | <u>42,795</u> | <u>79,001</u> |
| | | |
| Profit on ordinary activities before taxation multiplied by standard rate of UK corporation tax of 20.00% (2011 - 21.00%) | 8,559 | 16,590 |
| | <u>8,559</u> | <u>16,590</u> |
| | | |
| Effects of: | | |
| Depreciation add back | 185 | 2,295 |
| Capital allowances | - | (2,241) |
| Mutual trading adjustments | (7,596) | - |
| Other tax adjustments | (1,238) | - |
| | <u>(8,649)</u> | <u>54</u> |
| | | |
| Current tax charge | <u>(90)</u> | <u>16,644</u> |

The directors are currently preparing an application to HM Revenue & Customs for mutual trading profits to be exempt from taxation.

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2012

| 6 Tangible fixed assets | Plant and machinery | Fixtures, fittings & equipment | Total |
|-------------------------|------------------------|--------------------------------------|---------|
| | £ | £ | £ |
| Cost | | | |
| At 1 April 2011 | 16,072 | 17,681 | 33,753 |
| Additions | 1,307 | 94 | 1,401 |
| Disposals | (1,390) | - | (1,390) |
| At 31 March 2012 | 15,989 | 17,775 | 33,764 |
| Depreciation | | | |
| At 1 April 2011 | 9,740 | 16,944 | 26,684 |
| On disposals | (1,390) | - | (1,390) |
| Charge for the year | 2,437 | 166 | 2,603 |
| At 31 March 2012 | 10,787 | 17,110 | 27,897 |
| Net book value | | | |
| At 31 March 2012 | 5,202 | 665 | 5,867 |
| At 31 March 2011 | 6,332 | 737 | 7,069 |

| 7 Debtors | 2012 | 2011 |
|--------------------------------|--------|--------|
| | £ | £ |
| Trade debtors | 33,100 | 19,494 |
| Other debtors | 1,512 | 3,806 |
| Prepayments and accrued income | 7,645 | 8,095 |
| | 42,257 | 31,395 |

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

| | | | |
|-----------|--|-----------------------|--------------------------------|
| 8 | Creditors: amounts falling due within one year | 2012 | 2011 |
| | | £ | £ |
| | Trade creditors | 20,124 | 8,195 |
| | Corporation tax | - | 16,644 |
| | Other taxes and social security costs | 7,612 | - |
| | Other creditors | 447 | 6,585 |
| | Accruals and deferred income | 129,519 | 106,943 |
| | | <u>157,702</u> | <u>138,367</u> |
| | | <u><u>157,702</u></u> | <u><u>138,367</u></u> |
| 9 | Pension costs | | |
| | The company pays contributions into personal pension plans of those employees that elect to pay pension contributions. The pension charge amounted to £16,214 (2011: £14,802). | | |
| 10 | Statement of movements on profit and loss account | | Profit and loss account |
| | | | £ |
| | Balance at 1 April 2011 | | 360,788 |
| | Profit for the year | | 42,885 |
| | | | <u>403,673</u> |
| | Balance at 31 March 2012 | | <u><u>403,673</u></u> |
| 11 | Reconciliation of movements in funds | 2012 | 2011 |
| | | £ | £ |
| | Profit for the financial year | 42,885 | 62,357 |
| | Opening funds | 360,788 | 298,431 |
| | | <u>403,673</u> | <u>360,788</u> |
| | Closing funds | <u><u>403,673</u></u> | <u><u>360,788</u></u> |

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2012

12 Financial commitments

At 31 March 2012 the company was committed to making the following payments under operating leases in the year to 31 March 2013:

| | Land and buildings | | Other | |
|--------------------------------|--------------------|---------------|------------|------------|
| | 2012 | 2011 | 2012 | 2011 |
| | £ | £ | £ | £ |
| Operating leases which expire: | | | | |
| Within one year | 27,000 | 27,000 | - | - |
| Between two and five years | - | - | 763 | 763 |
| | <u>27,000</u> | <u>27,000</u> | <u>763</u> | <u>763</u> |

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2012

| | 2012 | 2011 |
|---|------------------|------------------|
| | £ | £ |
| Turnover | | |
| Members' Subscriptions | 173,668 | 186,528 |
| Course Fees | 177,425 | 196,200 |
| Mailings | 16,150 | 12,200 |
| Joseph Rowntree Charitable Trust | 35,148 | 30,852 |
| Other Income | 12,415 | 16,160 |
| Unbound Philanthropy | 40,861 | 91,024 |
| Diana, Princess of Wales Memorial Fund | 129,137 | 62,833 |
| MPs training | - | 5,000 |
| | <u>584,804</u> | <u>600,797</u> |
| Cost of services to members | | |
| Wages and salaries | 228,256 | 247,115 |
| Cleaning | 2,824 | 2,775 |
| Staff Travel | 987 | 159 |
| Repairs and maintenance | 147 | 2,484 |
| Rent and service charges | 27,566 | 26,384 |
| Rates | 9,002 | 8,535 |
| Insurance | 1,773 | 1,699 |
| Printing, postage and stationery | 54,669 | 48,702 |
| Sundry expenses | - | 83 |
| Room Hire | 20,130 | 18,304 |
| Travel and Accommodation | 7,201 | 2,221 |
| Consultancy fees | 7,705 | 2,103 |
| Training Materials | 19,499 | 16,853 |
| Tutor Fees | 20,568 | 17,360 |
| Telephone and fax | 1,646 | 1,779 |
| Office Supplies | 4,860 | 4,999 |
| Marketing | - | 39 |
| Bank Charges | 2,825 | 1,326 |
| Recruitment Costs | 1,152 | 2,115 |
| Subscriptions | 1,657 | 1,635 |
| AGM | 1,795 | 1,308 |
| Accreditation Fees | 3,315 | 2,275 |
| Other Training Course Expenses | 319 | 1,821 |
| IT equipment and support | 9,770 | 31,121 |
| Monitoring & Evaluation | 4,841 | - |
| Editorial Fee | 13,600 | - |
| Refreshment and Catering Expenses | 10,401 | 7,627 |
| | <u>(456,508)</u> | <u>(450,822)</u> |
| Gross profit | 128,296 | 149,975 |
| Administrative expenses | (86,029) | (71,483) |
| Operating profit | 42,267 | 78,492 |
| Other interest receivable and similar income | 528 | 509 |
| Profit before taxation | <u>42,795</u> | <u>79,001</u> |

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 MARCH 2012

| | 2012 | 2011 |
|---------------------------------------|-------------|-------------|
| | £ | £ |
| Administrative expenses | | |
| Wages and salaries | 61,010 | 45,383 |
| Rent | 5,434 | 5,063 |
| Rates | 1,773 | 1,638 |
| Insurance | 350 | 326 |
| Cleaning | 557 | 532 |
| Repairs and maintenance | 32 | 477 |
| Printing, postage and stationery | 695 | 761 |
| Telephone and fax | 324 | 341 |
| Legal and professional | 49 | 338 |
| Bank charges | 557 | 254 |
| Payroll | 415 | 424 |
| Domestic Catering | 211 | 244 |
| Office Supplies | 958 | 959 |
| Sundry expenses | 284 | 137 |
| Audit and accountancy | 8,190 | 5,458 |
| Donations | 100 | 389 |
| Staff Training | 1,151 | 2,317 |
| Recruitment Costs | - | 1,410 |
| Depreciation on fixtures and fittings | 2,604 | 2,295 |
| IT equipment and support | 1,085 | 2,487 |
| AGM | 250 | 250 |
| | <hr/> | <hr/> |
| | 86,029 | 71,483 |
| | <hr/> <hr/> | <hr/> <hr/> |
