

Company No: 02350422 (England and Wales)

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2013

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(Limited by Guarantee)

REPORT AND ACCOUNTS

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THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(Limited by Guarantee)

OFFICERS AND FINANCIAL ADVISORS

Directors

I A MacDonald QC
A C Berry
P S Bolton
K E Dilger
Z E Duszynska - Appointed 15/03/13
H El-Chamaa
E M Lieu
A Mohsin - Appointed 17/11/12
J C Pennington-Brookfield - Appointed 17/11/12
S M Shutter
R Toal - Appointed 17/11/12
M B Vozila
A Weiss
A M Henderson - Resigned 16/11/12
S Barrett Brown - Resigned 17/11/12
N Cockburn - Resigned 17/11/12

Secretary A C Weiss

Senior Management A R Harvey, General Secretary

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

Company Number 02350422

Accountants Ramon Lee & Partners
Kemp House
152/160 City Road
London EC1V 2DW

Bankers National Westminster Bank Plc
135 Bishopsgate
London EC2M 3UR

Triodos Bank
Deanery Road
Bristol BS1 5AS

The Co-operative Bank Plc
1 Balloon Street
Manchester M60 4EP

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(Limited by Guarantee)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31ST MARCH 2013

The Directors present their report and the consolidated financial statements for the year ended 31st March 2013.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Immigration Law Practitioners' Association Limited (ILPA) is a company limited by guarantee not having a shareholding capital governed by its Memorandum and Articles of Association dated 21st February 1989.

Recruitment and appointment of Directors

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

The number of Directors must not fall below the number fixed as the quorum, currently four. If it does so, the continuing Directors may act only for the purpose of filling vacancies or of calling a general meeting.

Directors must be individual members or representatives of organisations which are members.

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

Directors' induction and training

On joining The Immigration Law Practitioners' Association Limited, new directors 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.

OBJECTIVES AND PRINCIPAL ACTIVITIES

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.

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 organisation and others.

ACHIEVEMENTS AND PERFORMANCE

ILPA worked with other organisations during the passage of the Bill that became the Legal Aid, Sentencing and Punishment of Offenders Act 2012 to make the case with officials and parliamentarians for retaining legal aid. By the time the Act was passed we could identify that our efforts had led directly to broadening the scope of legal aid for asylum, judicial review, asylum support, survivors of domestic violence and trafficked persons. Parliamentarians have also praised ILPA's work in the course of the year on statements of changes in immigration rules and indeed officials have acknowledged the work ILPA has done in identifying errors in the rules, which have been the subject of subsequent corrections.

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DIRECTORS' REPORT

FOR THE YEAR ENDED 31ST MARCH 2013

ILPA's longstanding work with the AIRE Centre to highlight shortcomings in the UK's implementation of European free movement law contributed to the European Commission's commencing infringement proceedings against the UK. Some matters were subsequently addressed by the UK in regulations. The Commission has communicated to the UK Government other complaints made by ILPA, including about the treatment of applicants for asylum at the Home Office's Asylum Screening Unit in Croydon.

ILPA has greatly increased the resources available to all members, 24 hours a day and seven days a week, through its website in the course of the year. New documents coming into the Secretariat are uploaded on receipt while documents from our archive, including old Home Office policies, continue to be made available on line.

ILPA produced three new publications during the year: *Working with migrant children: community care law for immigration lawyers*, Adam Hundt and Zubier Yazdani, December 2012, *Separated Children and Legal Aid Provision*, Solange Valdez, December 2012 and a third edition of the *Resources Guide for Practitioners Working with Refugee Children*, May 2012.

ILPA has provided an expanded programme of training during the year including training free at point of delivery through the Refugee Children's Project. Those trained have included not only immigration but also criminal, family, community care and housing lawyers.

FINANCIAL REVIEW

The Statement of Financial Activities showed net surplus of some £130,252 for the year, up from the previous year's £42,795 and reserves stand at £576,999, up from the previous year's £403,673.

Income from training and membership is up, with income from membership standing at £200,158 as compared to £173,668 in 2011-2012. Training income is £213,070, compared with £177,425 last year. As in previous years, membership and training continue to generate similar levels of income. This year, training generated slightly more. Expenditure has increased by some £30,000 compared with the previous year. This is in mainly due to activities as part of the Refugee Children's Project. This project, funded by the Diana, Princess of Wales Memorial Fund, continued until December 2012 when the project ended and Nirmala Rajasingam, the project coordinator, left ILPA.

When the Diana, Princess of Wales Memorial Fund closed down in December 2012 it made a number of "legacy" grants, including a grant of £55,510 to ILPA as a contribution to core funding. This was spent on staff salaries during the remainder of the year.

The Information Officer project, funded by Unbound Philanthropy, continued throughout the year as did funding from the Joseph Rowntree Charitable Trust to support the Legal Officer post. Steve Symonds, Legal Officer, left in September 2012. Prior to any recruitment, ILPA designed a new structure. It was proposed that Alison Harvey, General Secretary, move to become Legal Director, with a part-time Director recruited to head the organisation and the creation of a new part-time Legal Officer post reporting to the Legal Director. Sarah Myerscough joined ILPA as the new part-time Legal Officer in December 2012 but the other changes were not implemented during the year. By agreement, funds from the Joseph Rowntree Charitable Trust were used for the Legal Officers old and new and for the General Secretary during the period.

Helen Williams, Training and Membership Coordinator, went on maternity leave in December 2012. Maternity cover is provided by Shahrzad Nouraini who started work in November 2012. We are pleased that income from membership and training is up from the previous year by £26,490 and £36,645 respectively.

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. Both payment online and payment by credit card continue to be popular.

There were fewer trade debtors and trade creditors than at the end of the previous year and payments cleared promptly.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
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DIRECTORS' REPORT (Cont'd)

FOR THE YEAR ENDED 31ST MARCH 2013

ILPA identified that for many years it had been paying corporation tax on all its activities, including those properly attributable to "mutual trading" and thus exemption from taxation. These include profits from membership fees and profits from training delivered to ILPA members. We approached our then auditors about this and asked them to try to reclaim the tax paid. This has yielded (received in the year 2013-2014) a substantial payment in lieu of past overpayments. This year ILPA has separated out its profits attributable to mutual trading and this affects ILPA's liability for corporation tax.

At the 2012 AGM members agreed that ILPA should investigate obtaining new auditors. This was done, with a round of interviews with our existing and prospective auditors. The Executive Committee put a recommendation to the membership at an Extraordinary General Meeting on 21 May 2013 that Ramon Lee be appointed as auditors, which was accepted unanimously. Following discussion with our new auditors we agreed that whilst the company is not a registered charity it would be appropriate to change the format of our accounts to that of the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 (SORP) because use of the Charity SORP in the presentation of the accounts shows more accurately the nature of the company's activities and results. Inevitably changing to the SORP format makes it more difficult to compare this year's results with last, although it will yield benefits next year when it will be easier to compare next year's accounts with this. In addition, some allocations are on the basis of salaries and thus changes in the composition of the staff have produced changes. The accuracy and transparency of the allocation is unchanged.

Investment powers and policy

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

Reserves policy

It is the policy of the Directors to maintain free reserves at a level equivalent to at least six months running costs to enable the Company to meet its obligations in the short term together with funds to cover any unforeseen deficits or revenue shortfalls. Account is taken of staff contracts and other commitments such as the lease. Six months running costs is calculated on the basis of projected expenditure, with no allowance made for projected income, adjusted in the light of any actual expenditure that exceeds projected expenditure.

FUTURE PLANS AND DEVELOPMENTS

As described above, ILPA is committed to a new structure. This will take effect from 2 September 2013 when Nicole Francis takes up the post of Director of ILPA, working three days a week, and Alison Harvey moves across to the post of Legal Director. At the time of writing, the post of part-time Legal Officer remains vacant, Sarah Myerscough having left in June 2013.

The Information Management project will come to an end in December 2013 and with it the post of Information Officer. ILPA has secured a further grant from Unbound Philanthropy, for building capacity through contributions to the salaries of the Director, PA and Membership and Training Coordinator, for three years from 2 September 2013. ILPA has also secured a grant from Trust for London which started in April 2013 to fund training free at point of delivery for legal aid lawyers, those in not-for-profits and others working pro bono with poor clients in the London area, through dedicated courses and bursaries to attend courses in the mainstream programme. This grant is for three years from April 2013.

ILPA's current three year strategic plan runs until July 2015. During this period the priorities are:

1. Management and Dissemination of Information: to maintain the momentum in archiving and cataloguing ILPA's resources and making these accessible through its website and to improve communication and sharing of information.
2. Development and Diversification of ILPA's Training Programme including training for those whose work touches on immigration, asylum and nationality law, increased access to ILPA training for those outside London, and subsidising training through grant income so that training can be provided free at point of delivery to those who need it most and are least able to pay.

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DIRECTORS' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2013

3. Increasing ILPA's capacity to influence decision makers and to support those working to them through strengthening the capacity of ILPA's subcommittees and supporting those representing ILPA at meetings and events.
4. Increasing membership so that more practitioners in immigration, asylum and nationality law and related areas benefit from the services that ILPA provides, including increasing the geographic diversity of membership.
5. Strengthening governance and maintaining quality throughout the Association through best management of human resources including obtaining charitable status.
6. Engagement with discussions and decisions about the regulatory environment, accreditation schemes and enforcement thereof.
7. Maintenance of diverse sources of revenue: approximately one third from training, one third from membership and one third from grants.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Directors' 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 Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure 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;
- 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 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.

STATEMENT OF DISCLOSURE TO AUDITORS

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the directors have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

APPROVED BY THE DIRECTORS AND SIGNED ON THEIR BEHALF BY:



E LIEU

16TH JULY 2013

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED (Limited by Guarantee)

We have audited the financial statements of The Immigration Law Practitioners' Association Limited for the year ended 31st March 2013 which the Statement of Financial Activities (Summary Income and Expenditure Account), Balance Sheet and related notes. 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).

Respective responsibilities of directors and auditor

As explained more fully in the Directors' Responsibilities Statement set out on page 6, 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 (APB'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 31st March 2013 and of the company's 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 by the company; or
- the company's 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.



**D TERRY (SENIOR STATUTORY AUDITOR)
FOR AND ON BEHALF OF RAMON LEE & PARTNERS
CHARTERED ACCOUNTANTS**

**KEMP HOUSE
152/160 CITY ROAD
LONDON EC1V 2DW**

16TH JULY 2013

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2013

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2013</u> £	<u>Total 2012</u> £
Incoming Resources					
<i>Incoming resources from generated funds:</i>					
<i>Voluntary income</i>					
Members' subscriptions	2	200,158	-	200,158	173,668
Grant income	2	55,150	-	55,150	-
<i>Activities for generating funds:</i>					
Interest receivable		2,578	-	2,578	528
Advertising income		25,300	-	25,300	16,150
<i>Incoming resources from charitable activities:</i>					
Grant income	3	-	202,954	202,954	205,146
Course fees	3	213,070	-	213,070	177,425
Consultancy fees	3	5,595	-	5,595	12,415
Total incoming resources		<u>501,851</u>	<u>202,954</u>	<u>704,805</u>	<u>585,332</u>
Resources expended					
Costs of activities	5	331,743	202,954	534,697	520,057
Governance costs	5	39,856	-	39,856	22,480
Total resources expended		<u>371,599</u>	<u>202,954</u>	<u>574,553</u>	<u>542,537</u>
Net incoming resources for the year before taxation		130,252	-	130,252	42,795
Tax on profit on ordinary activities	8	43,074	-	43,074	90
Net incoming resources for the year after taxation		<u>173,326</u>	<u>-</u>	<u>173,326</u>	<u>42,885</u>
Reconciliation of funds					
Total funds brought forward		403,673	-	403,673	360,788
Total funds, carried forward		<u>576,999</u>	<u>-</u>	<u>576,999</u>	<u>403,673</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 10 to 16 form part of these accounts.

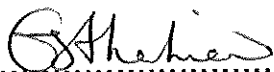
THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
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BALANCE SHEET

AS AT 31ST MARCH 2013

	<u>Notes</u>	<u>2013</u>		<u>2012</u>	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9		4,376		5,867
			<u>4,376</u>		<u>5,867</u>
CURRENT ASSETS					
Debtors	10	70,708		42,257	
Cash at bank and in hand		625,873		513,251	
		<u>696,581</u>		<u>555,508</u>	
CREDITORS: amounts falling due within one year	11	<u>(123,958)</u>		<u>(157,702)</u>	
NET CURRENT ASSETS/(LIABILITIES)			572,623		397,806
NET ASSETS			<u>576,999</u>		<u>403,673</u>
INCOME FUNDS					
Unrestricted funds	14		576,999		403,673
Restricted funds	14		-		-
			<u>576,999</u>		<u>403,673</u>

These accounts were approved by the Board on 16th July 2013 and were signed on its behalf by:



..... E Lieu (Treasurer)

Company Registration No: 02350422

The notes on pages 10 to 16 form part of these accounts.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2013

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 (SORP). Whilst the company is not a registered charity, the Directors believe that the use of the Charity SORP in the presentation of the accounts shows more accurately the nature of the company's activities and results.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Fund accounting

- (a) Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objectives of the company.
- (b) Restricted funds are subjected to restrictions on the expenditure imposed by the donor.

1.4 Incoming resources

All incoming resources are included in the statement of financial activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income:

- (a) Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the company, are recognised when the company becomes unconditionally entitled to the grant. Voluntary income received by way of donations is included in full in the Statement of Financial Activities when received.
- (b) Membership fees are credited to incoming resources in the year in which they are received, as in practice this represents a receivable basis.
- (c) Advertising income is recognised as earned (that is, as the related goods or services are provided)
- (d) Investment income is included when receivable.
- (e) Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the company earns the right to consideration by its performance.
- (f) Income from activities includes income recognised as earned (as the related goods and services are provided) under contract. Course fees received in advance for the subsequent year are recognised as deferred income until the following year.

1.5 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates:

- **Direct costs**
Direct costs include expenditure associated with the main objectives of the company's activities.
- **Governance costs**
Governance costs are the costs associated with the governance arrangements of the Association. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of ILPA's activities.
- **Support costs**
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff time spent on each activity.

1.6 Pensions

The company pays contributions into personal pension plans for employees. Contributions are charged to the profit and loss account as they become payable.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2013

1.7 Tangible Fixed Assets And Depreciation

Tangible fixed assets are stated at cost less depreciation. 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 & machinery	-	25% straight line basis per annum
Fixtures, fittings & equipment	-	20% reducing balance basis per annum

1.8 Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

2. VOLUNTARY INCOME

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2013</u>	<u>Total 2012</u>
	£	£	£	£
Members' subscriptions	200,158	-	200,158	173,668
<i>Grant income:</i>				
Diana, Princes of Wales Memorial Fund	55,150	-	55,150	-
	255,308	-	255,308	173,668

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2013</u>	<u>Total 2012</u>
	£	£	£	£
Training and conferences				
<i>Grant income:</i>				
Diana, Princes of Wales Memorial Fund	-	88,285	88,285	66,420
Course fees	213,070	-	213,070	177,425
Consultancy fees	5,595	-	5,595	12,415
Publications				
<i>Grant income:</i>				
Diana, Princes of Wales Memorial Fund	-	36,442	36,442	57,337
Communication & dissemination of information				
<i>Grant income:</i>				
Diana, Princes of Wales Memorial Fund	-	3,878	3,878	5,380
Joseph Rowntree Charitable Trust	-	33,000	33,000	35,148
Unbound Philanthropy	-	41,348	41,348	40,861
	218,665	202,954	421,619	394,986

The above grants and course fees have been described as incoming resources from charitable activities, to comply with the Statement of Recommended Practice (SORP 2005). However, the company was not a registered charity during the year and therefore, the directors do not warrant that all of the activities are of a charitable nature.

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NOTES TO THE ACCOUNTS (Cont'd)
FOR THE YEAR ENDED 31ST MARCH 2013

4. RESOURCES EXPENDED

	Training & conferences	Grant funded - Training & conferences	Grant funded - Publications	Communication & dissemination of information	Grant funded - Communication & information	Governance	Total 2013	Total 2012
	£	£	£	£	£	£	£	£
Staff salaries	60,063	28,339	13,494	68,232	65,823	14,297	250,248	254,437
Other staff costs	511	888	268	1,252	1,129	9,537	13,585	10,906
Communication costs	1,569	400	8,393	46,838	2,061	-	59,261	66,085
Secretariat and direct activity costs	4,371	5,300	11,760	9,944	1,488	6,300	39,163	37,261
Training course expenses	65,691	42,664	-	-	-	-	108,355	74,232
Premises and equipment	15,101	-	-	24,638	-	-	39,739	39,539
AGM costs	-	-	-	-	-	3,085	3,085	2,045
Board expenses	-	-	-	-	-	170	170	-
Audit fees	-	-	-	-	-	3,600	3,600	2,760
Support costs (note 5)	9,720	10,696	2,528	23,811	7,725	2,867	57,347	55,272
Total resources expended	157,026	88,287	36,443	174,715	78,226	39,856	574,553	542,537

5. SUPPORT COSTS

	Training & conferences	Grant funded - Training & conferences	Grant funded - Publications	Communication & dissemination of information	Grant funded - Communication & information	Governance	Total 2013	Total 2012
	£	£	£	£	£	£	£	£
General office and finance staff	5,161	5,678	1,343	12,641	4,101	1,522	30,446	25,393
Management staff	1,700	1,871	442	4,165	1,351	502	10,031	9,436
Premises and equipment	1,096	1,207	285	2,686	871	323	6,468	8,146
Communications costs	377	415	98	923	300	111	2,224	2,104
Secretariat and other office expenses	896	986	233	2,195	712	264	5,286	4,714
Legal and professional costs	490	539	127	1,201	390	145	2,892	5,479
	9,720	10,696	2,528	23,811	7,725	2,867	57,347	55,272

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
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NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31ST MARCH 2013

6. OPERATING SURPLUS

	<u>2013</u>	<u>2012</u>
	£	£
Operating surplus is shown after charging:		
Depreciation	2,931	2,604
Operating lease rentals – land and buildings	25,962	27,000
Audit fee	3,600	2,760
	3,600	2,760

7. DIRECTORS AND EMPLOYEES

	<u>2013</u>	<u>2012</u>
	£	£
STAFF COSTS		
Salaries	246,410	245,519
Social security	27,263	27,533
Pension	17,052	16,214
	290,725	289,266

Details of directors remuneration during the year are shown in note 19.

No employee received remuneration in excess of £60,000 during the year.

The average number of employees for the year was 7 (2012 – 7).

8. TAXATION

	<u>2013</u>	<u>2012</u>
	£	£
Domestic current year tax		
UK Corporation Tax	-	-
Adjustment for prior years	(43,074)	(90)
Current tax charge	(43,074)	(90)
 Factors affecting the tax charge for the year		
Profit on ordinary activities before taxation	-	42,795
 Profit on ordinary activities before taxation multiplied by standard rate of UK Corporation Tax of 20% (2011 - 21%)	-	8,559
 Effects of:		
Depreciation add back	-	185
Capital Allowances	-	-
Mutual trading adjustments	-	(7,596)
Other tax adjustments	-	(1,238)
	-	(8,649)
 Current tax charge	-	(90)

The adjustment for prior years of £43,047 represents a tax refund received following agreement with HM Revenue & Customs for mutual trading profits to be exempt from taxation.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(Limited by Guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2013

9. TANGIBLE FIXED ASSETS

	<u>2013</u>	<u>2012</u>		
	£	£		
NET BOOK VALUES				
Plant and machinery	3,844	5,202		
Fixtures, fittings and equipment	532	665		
	<u>4,376</u>	<u>5,867</u>		
 MOVEMENTS IN YEAR				
Cost	<u>Opening Balances</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing Balances</u>
	£	£	£	£
Plant and machinery	15,989	1,440	3,964	13,465
Fixtures, fittings and equipment	17,775	-	-	17,775
	<u>33,764</u>	<u>1,440</u>	<u>3,964</u>	<u>31,240</u>
 Depreciation	<u>Opening Balances</u>	<u>Charge For Year</u>	<u>Disposals</u>	<u>Closing Balances</u>
	£	£	£	£
Plant and machinery	10,787	2,798	3,964	9,621
Fixtures, fittings and equipment	17,110	133	-	17,243
	<u>27,897</u>	<u>2,931</u>	<u>3,964</u>	<u>26,864</u>

10. DEBTORS: Amounts falling due within one year

	<u>2013</u>	<u>2012</u>
	£	£
Trade debtors	15,907	33,100
Other debtors	4,504	1,512
Corporation tax recoverable	43,074	-
Prepayments and accrued income	7,223	7,645
	<u>70,708</u>	<u>42,257</u>

11. CREDITORS: amounts falling due within one year

	<u>2013</u>	<u>2012</u>
	£	£
Trade creditors	22,178	20,124
Grant income received in advance	62,115	94,844
Other taxes and social security costs	6,043	7,612
Other creditors	-	447
Accruals and deferred income	33,622	34,675
	<u>123,958</u>	<u>157,702</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2013

12. PENSION COSTS

Defined contribution scheme

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £17,052 (2012 - £16,214).

13. DEFERRED INCOME

	<u>2013</u>	<u>2012</u>
	£	£
Balance as at 1st April	94,844	90,189
Amount released to income in the year	(94,844)	(90,189)
Amount deferred in the year	62,115	94,844
	<u>62,115</u>	<u>94,844</u>

Deferred income relates to grant income received from Unbound Philanthropy and Diana, Princess of Wales Memorial Fund of £45,444 and £16,671 respectively for 2013/14 activities.

14. MOVEMENTS IN FUNDS

	<u>Balance as</u> <u>at 01.04.12</u>	<u>Income</u>	<u>Expenditure</u>	<u>Balance as</u> <u>at 31.03.13</u>
	£	£	£	£
RESTRICTED FUNDS:				
Diana, Princes of Wales Memorial Fund	-	128,606	128,606	-
Joseph Rowntree Charitable Trust	-	33,000	33,000	-
Unbound Philanthropy	-	41,348	41,348	-
	-	<u>202,954</u>	<u>202,954</u>	-
GENERAL FUNDS	403,673	544,925	371,599	576,999
Total unrestricted funds	<u>403,673</u>	<u>544,925</u>	<u>371,599</u>	<u>576,999</u>
Total funds	<u>403,673</u>	<u>747,879</u>	<u>574,553</u>	<u>576,999</u>

Purposes of restricted funds:

Diana, Princess of Wales Memorial Fund: Refugee Children's Project: Training, publications, dissemination of information and support for the children's subcommittee to support those working with refugee children.

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.

Unbound Philanthropy: Information Management Project: to make a great proportion of ILPA's resources available to members and others through our website and support us to provide information in the most effective and accessible way to support the work of members.

NOTES TO THE ACCOUNTS (Cont'd)

FOR THE YEAR ENDED 31ST MARCH 2013

15. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total</u>
	£	£	£
Fixed assets	4,376	-	4,376
Net current assets	572,623	-	572,623
	576,999	-	576,999

16. FINANCIAL COMMITMENTS

At 31st March 2013, the company was committed to making the following payments under operating leases in the year to 31st March 2014.

	<u>Land & buildings</u>		<u>Other</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
	£	£	£	£
Operating leases which expire:				
Within one year	-	27,000	-	-
Between two and five years	25,000	-	763	763
	25,000	27,000	763	763

17. 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.

18. CONTROLLING PARTY

During the year (and the preceding year) the Company was under the control of the Directors listed on page 2.

19. RELATED PARTY TRANSACTIONS

The following directors were paid fees during the year:

A C Berry	-	Received training fees of	£ 1,000
S Bolton	-	Received editorial fees of	£ 600
A Weiss	-	Received training fees of	£ 350
S M Shutter	-	Received editorial fees of	£ 1,100

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

A Mohsin (a partner in Luqmani Thompson)	-	Received training fees of	£ 660
Hazar El-Chamaa (an associate of Penningtons)	-	Received training fees of	£ 440
K E Dilger (a director of Wesley Gryk Solicitors)	-	Received training fees of	£ 1,820