

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

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

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2014**

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

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

**REPORT AND ACCOUNTS**

**C O N T E N T S**

**STATUTORY INFORMATION**

	<b>Page</b>
<b>Officers and Professional Advisors</b>	<b>2</b>
<b>Directors' and Trustees' Report</b>	<b>3 - 7</b>
<b>Independent Auditor's Report</b>	<b>8</b>
<b>Statement of Financial Activities</b>	<b>9</b>
<b>Balance Sheet</b>	<b>10</b>
<b>Notes to the Financial Statements</b>	<b>11 - 18</b>

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## OFFICERS AND FINANCIAL ADVISORS

<b>Directors / Trustees</b>	I A Macdonald QC – Resigned 23/11/2013 A C Berry P S Bolton – Resigned 20/05/2014 K E Dilger – Resigned 23/11/2013 Z E Duszynska H El-Chamaa E M Lieu- Resigned 23/11/2013 A Mohsin J C Pennington-Brookfield S M Shutter – Resigned 23/11/2013 R Toal M B Vozila A Weiss – Resigned 23/11/2013 E M Sibley – Appointed 23/11/2013
<b>Secretary</b>	J C Pennington-Brookfield
<b>Senior Management</b>	N Francis (Director)
<b>Registered Office</b>	Lindsey House 40-42 Charterhouse Street London EC1M 6JN
<b>Company Number</b>	02350422
<b>Charity Number</b>	1155286
<b>Accountants</b>	Ramon Lee & Partners Kemp House 152/160 City Road London EC1V 2DW
<b>Bankers</b>	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

## DIRECTORS' AND TRUSTEES' REPORT

### FOR THE YEAR ENDED 31ST MARCH 2014

The Directors present their report and audited accounts for the year ended 31<sup>st</sup> March 2014.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### 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 21<sup>st</sup> 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 10<sup>th</sup> January 2014. The charity registration number is 1155286 and the company registration number is 02350422.

### Recruitment and appointment of 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 two. 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.

### 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.

### Organisation

The company 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 Director.

### Related parties

ILPA aims to work closely with other related organisations, particularly our 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 has been reviewed to this end. 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.

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

### FOR THE YEAR ENDED 31ST MARCH 2014

#### Public Benefit statement

The Trustees consider that they have complied with Section 17 of the Charities Act 2011 with regard to the guidance on public benefit published by the Charity Commission. The paragraphs below demonstrate the public benefit arising through the Charity's activities.

#### 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's key achievements during this year can be summarised as follows:

- Government's proposals for a residence test for legal aid modified so that many survivors of domestic violence, many trafficked persons, some refugees and some babies will not face the test and nor will those challenging detention. At the end of the period, came news of enhanced protection for refugees, including resettled refugees, and of some modification for children so that the residence test would not bar them from legal aid for some community care cases.
- On transfer of judicial review to the Tribunal, retained judicial reviews calling into question the lawfulness of detention, nationality judicial reviews and judicial reviews calling into question the validity of primary or subordinate legislation in the High Court.
- With others persuaded the government not to proceed with proposals to limit "standing" in judicial review cases (i.e. who can bring a judicial review) and secured some, although too limited, payment for the first ("permission") stage of a judicial review that does not proceed.
- Securing a large number of corrections to the family immigration rules through liaison with officials.
- Persuaded the Government to amend British nationality law to end discrimination against those born before 1 July 2006 to British fathers not married to their mothers.

ILPA delivered an extensive programme of training during the year (over 80 courses) including training free at the point of delivery and bursaries thanks to Trust for London grant funding.

The information service has produced six Updates and 26 Information Sheets over the last year. Information Sheets covered topics including access to healthcare and charging for healthcare, Article 8, the Asylum Operating Model, changes to judicial review, children's best interests, unaccompanied migrant children, draft modern slavery bill, Dublin III regulation, family immigration rule changes, family visits, illegal working, immigration bill, medical examinations, European free movement regulations, immigration checks in privately rented accommodation, resettlement, Syria, deprivation of citizenship, the Criminal Justice and Courts bill, options for graduates, statelessness and legal aid. Information sheets have both explained changes and encouraged agencies to take action against them.

ILPA supported a number of cases including with evidence, often in the form of witness statements and by putting the lawyers in touch with members with pertinent evidence. These included: Detention Action's challenge to the Detained Fast Track; Refugee Action's challenge to levels of asylum support; and Public Law Project's challenge to the legal aid residence test.

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

### FOR THE YEAR ENDED 31ST MARCH 2014

#### FINANCIAL REVIEW

The Statement of Financial Activities showed a net surplus of some £98,189 for the year, down from the previous year's £173,326 and reserves stand at £675,188, up from the previous year's £576,999.

Income from training and membership is up, with income from membership standing at £208,373 as compared to £200,158 in 2012-2013. Training income is £240,669 compared with £213,070 last year. As in previous years, membership and training continue to generate similar levels of income. This year, training generated slightly more. Expenditure on training has decreased by some £19,000 compared with the previous year. This is due to activities under the Trust for London Project which is a three year project to provide free training to members.

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. Unbound Philanthropy also awarded funding for a capacity building project which included funding for the new Director role. Nicole Francis took up the post of Director of ILPA from 2 September 2013. At the same time Alison Harvey, the General Secretary at the start of the year, moved to become Legal Director. Sarah Myerscough finished her time as the part time Legal Officer in May 2013 and from December 2013 Shauna Gillan started in this role.

Helen Williams, returned from maternity leave in January 2014 and took on the role of Membership Support Officer. Shahrzad Nouraini provided maternity cover for the Training and Membership Coordinator role until February 2014. In January 2014 Celina Kin-Armbrust took on the role of Training and Communications Officer.

Trust for London awarded ILPA a grant to run a series of free training courses over the next 3 years and to offer bursaries to lawyers on other ILPA training courses. 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.

This year ILPA has continued to separate out its profits attributable to mutual trading and this affects ILPA's liability for corporation tax.

At the 2013 AGM members agreed that ILPA should amend its Memorandum and Articles of Association and complete the registration process to become a Charity. On the 10<sup>th</sup> January 2014 our Charitable registration was confirmed.

#### 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 Charity 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

ILPA's new structure came into effect from September 2013 when Nicole Francis took up the Director post and then was developed further with the return of Helen from maternity leave, Shauna's recruitment to the role of Legal Officer and Celina's recruitment to the Training and Communications officer role.

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## DIRECTORS' AND TRUSTEES' REPORT (Cont'd)

### FOR THE YEAR ENDED 31ST MARCH 2014

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.
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.

#### Charitable and Political Donations

During the year the company made no political or charitable donations.

#### 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 IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2014**

**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 & Partners 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:**

**E SIBLEY**



**23<sup>rd</sup> September 2014**

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

We have audited the financial statements of The Immigration Law Practitioners' Association Limited for the year ended 31<sup>st</sup> March 2014 on which comprises: 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).

This auditor's 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 any 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 TRUSTEES AND AUDITORS

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' and Trustees' 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 THE FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> March 2014 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.

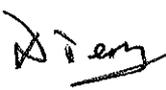
## OPINION ON THE OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees' Annual 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- 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.

  
**DAVID TERRY (Senior Statutory Auditor)**  
for and on behalf of **RAMON LEE & PARTNERS**  
**CHARTERED ACCOUNTANTS**  
**STATUTORY AUDITOR**

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

**23<sup>rd</sup> September 2014**

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2014

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	<u>Notes</u>	<u>General Funds</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2014</u> £	<u>Total 2013</u> £
<b>Incoming Resources</b>						
<b><i>Incoming resources from generated funds:</i></b>						
<i>Voluntary income</i>						
Members' subscriptions	2	208,373	-	-	208,373	200,158
Grant and donation income	2	3,197	-	23,333	26,530	55,150
<i>Activities for generating funds:</i>						
Interest receivable		3,274	-	-	3,274	2,578
Advertising income		21,350	-	-	21,350	25,300
Other income	7	-	-	-	-	43,074
<b><i>Incoming resources from charitable activities:</i></b>						
Grant income	3	-	-	125,115	125,115	202,954
Course fees	3	232,659	-	8,010	240,669	213,070
Consultancy fees	3	6,104	-	-	6,104	5,595
<b>Total incoming resources</b>		<u>474,957</u>	<u>-</u>	<u>156,458</u>	<u>631,415</u>	<u>747,879</u>
<b>Resources expended</b>						
Charitable activities	4	344,216	-	138,409	482,625	534,697
Governance costs	4	50,601	-	-	50,601	39,856
<b>Total resources expended</b>		<u>394,817</u>	<u>-</u>	<u>138,409</u>	<u>533,226</u>	<u>574,553</u>
<b>Net incoming resources for the year before transfers</b>		80,140	-	18,049	98,189	173,326
Transfers between funds		(225,000)	225,000	-	-	-
<b>Net incoming resources for the year after transfers</b>		<u>(144,860)</u>	<u>225,000</u>	<u>18,049</u>	<u>98,189</u>	<u>173,326</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		576,999	-	-	576,999	403,673
<b>Total funds, carried forward</b>		<u>432,139</u>	<u>225,000</u>	<u>18,049</u>	<u>675,188</u>	<u>576,999</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 11 to 18 form part of these accounts.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

BALANCE SHEET

AS AT 31ST MARCH 2014

	<u>Notes</u>	<u>2014</u>		<u>2013</u>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8		5,381		4,376
			<u>5,381</u>		<u>4,376</u>
<b>CURRENT ASSETS</b>					
Debtors	9	19,610		70,708	
Cash at bank and in hand		715,805		625,873	
		<u>735,415</u>		<u>696,581</u>	
<b>CREDITORS: amounts falling due within one year</b>	10	<u>(65,608)</u>		<u>(123,958)</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			669,807		572,623
<b>NET ASSETS</b>			<u>675,188</u>		<u>576,999</u>
<b>INCOME FUNDS</b>					
General funds	13		432,139		576,999
Designated funds	13		225,000		-
Restricted funds	13		18,049		-
			<u>675,188</u>		<u>576,999</u>

These accounts were approved by the Board on 23<sup>rd</sup> September 2014 and were signed on its behalf by:

..... E Sibley ..... E Sibley (Treasurer)

Company Registration No: 02350422

The notes on pages 11 to 18 form part of these accounts.

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31ST MARCH 2014

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

##### 1.2 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by the Financial Reporting Standards No.1 not to prepare a cash flow statement.

##### 1.3 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:

- 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.
- Membership fees are credited to incoming resources in the year in which they are received, as in practice this represents a receivable basis.
- Advertising income is recognised as earned (that is, as the related goods or services are provided)
- Investment income is included when receivable.
- 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.
- 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.

##### 1.4 Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustee's annual report.

Where services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

##### 1.5 Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

- Charitable activities include expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities.
- 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 include central functions. Support costs are allocated at different percentages apportioned on a basis which is an estimate, based on staff time, of the amount attributable to each activity.

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31ST MARCH 2014

#### 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.

#### 1.7 Leased assets

Operating lease and rental costs, where substantially all the benefits and risks of ownership remain with the lessor have been charged to expenditure as they arise.

#### 1.8 Irrecoverable VAT

All resources expended are classified under activity heading that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### 1.9 Taxation

The Company is a registered charity from 10 January 2014, 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.

#### 1.10 Funds structure

Unrestricted funds are available for use at the discretion of the Trustees and in furtherance of the general objectives of the charity.

The designated funds are monies set aside out of general funds and designated for specific purposes by the Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

#### 1.11 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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2014

2. VOLUNTARY INCOME

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2014</u> £	Total <u>2013</u> £
Members' subscriptions	208,373	-	208,373	200,158
<i>Grant income:</i>				
Diana, Princess of Wales Memorial Fund	-	-	-	55,150
Unbound Philanthropy	-	23,333	23,333	-
Donations in kind	3,197	-	3,197	-
	<u>211,570</u>	<u>23,333</u>	<u>234,903</u>	<u>255,308</u>

The charity is indebted to the following individuals and organisations for providing free training and venues. The income equivalents are recognised within incoming resources as donations, and corresponding charges included within resources expended as training course expenses.

	Training £	Venue £
Catherine Robinson	200	
Jed Pennington	200	
Tim Buley	400	
Landmark Chambers	-	206
David Chirico	400	
Trevor Wornham	200	
Laura Devine Solicitors	400	
Rose Carey	200	
Penningtons Manches LLP	240	
James Packer	200	
Greg O'Ceallaigh	200	
Bindmans LLP	-	351
	<u>2,640</u>	<u>557</u>

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2014</u> £	Total <u>2013</u> £
<b>Training and conferences</b>				
<i>Grant income:</i>				
Diana, Princess of Wales Memorial Fund	-	-	-	88,285
Trust for London	-	30,000	30,000	-
Course fees	232,659	8,010	240,669	213,070
Consultancy fees	6,104	-	6,104	5,595
<b>Publications</b>				
<i>Grant income:</i>				
Diana, Princess of Wales Memorial Fund	-	-	-	36,442
<b>Communication &amp; dissemination of information</b>				
<i>Grant income:</i>				
Diana, Princess of Wales Memorial Fund	-	16,671	16,671	3,878
Joseph Rowntree Charitable Trust	-	33,000	33,000	33,000
Unbound Philanthropy	-	45,444	45,444	41,349
	<u>238,763</u>	<u>133,125</u>	<u>371,888</u>	<u>421,619</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2014

4. RESOURCES EXPENDED

	<u>Training &amp; conferences</u>	<u>Publications</u>	<u>Communication &amp; dissemination of information</u>	<u>Governance</u>	<u>Total 2014</u>	<u>Total 2013</u>
	£	£	£	£	£	£
<b>Costs directly allocated to activities:</b>						
Staff salaries	54,569	7,154	123,739	27,102	212,564	250,248
Other staff costs	1,469	120	11,152	600	13,341	13,585
Communication costs	2,710	-	51,319	-	54,029	53,547
Training course expenses	89,092	-	-	-	89,092	108,355
Bursaries	2,880	-	-	-	2,880	-
Premises and equipment	2,505	204	6,491	1,022	10,222	9,241
Other direct activity costs	2,273	-	7,429	-	9,702	34,600
AGM costs	-	-	-	1,935	1,935	3,085
Board expenses	-	-	-	2,849	2,849	170
Audit fees	-	-	-	3,840	3,840	3,600
<b>Support costs allocated to activities:</b>						
General office and finance staff	10,424	851	27,018	4,255	42,548	30,446
Management staff	3,243	265	8,405	1,324	13,237	10,031
Premises and equipment	10,018	818	25,966	4,089	40,891	36,966
Communications and IT costs	3,544	289	9,186	1,447	14,466	7,938
Other office expenses	5,238	428	13,826	2,138	21,630	12,741
Taxation	-	-	-	-	-	43,074
	<u>187,965</u>	<u>10,129</u>	<u>284,531</u>	<u>50,601</u>	<u>533,226</u>	<u>617,627</u>

Support costs have been allocated on the basis of staff time relating to each activity.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2014

5. OPERATING SURPLUS

	<u>2014</u> £	<u>2013</u> £
Operating surplus is shown after charging:		
Depreciation	4,202	2,931
Operating lease rentals – land and buildings	25,763	25,962
Audit fee	3,840	3,600
	<u>33,805</u>	<u>32,493</u>

6. DIRECTORS AND EMPLOYEES

	<u>2014</u> £	<u>2013</u> £
<b>STAFF COSTS</b>		
Salaries	231,357	246,410
Social security	21,247	27,263
Pension	15,745	17,052
	<u>268,349</u>	<u>290,725</u>

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 6.5 (2013 – 7).

7. TAXATION

No Corporation Tax liability arises on the results of the year.

8. TANGIBLE FIXED ASSETS

	<u>2014</u> £	<u>2013</u> £
<b>NET BOOK VALUES</b>		
Fixtures, fittings and equipment	5,381	4,376
	<u>5,381</u>	<u>4,376</u>

**MOVEMENTS IN YEAR**

Cost	<u>Opening Balances</u> £	<u>Additions</u> £	<u>Disposals</u> £	<u>Closing Balances</u> £
Fixtures, fittings and equipment	31,240	5,207	(2,134)	34,313
	<u>31,240</u>	<u>5,207</u>	<u>(2,134)</u>	<u>34,313</u>

**Depreciation**

	<u>Opening Balances</u> £	<u>Charge For Year</u> £	<u>Disposals</u> £	<u>Closing Balances</u> £
Fixtures, fittings and equipment	26,864	4,202	(2,134)	28,932
	<u>26,864</u>	<u>4,202</u>	<u>(2,134)</u>	<u>28,932</u>

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2014**

**9. DEBTORS: Amounts falling due within one year**

	<u>2014</u>	<u>2013</u>
	£	£
Trade debtors	10,740	15,907
Other debtors	1,653	4,504
Corporation tax recoverable	-	43,074
Prepayments and accrued income	7,217	7,223
	<u>19,610</u>	<u>70,708</u>

**10. CREDITORS: amounts falling due within one year**

	<u>2014</u>	<u>2013</u>
	£	£
Trade creditors	16,931	22,178
Deferred income (Note 12)	16,667	62,115
Other taxes and social security costs	6,765	6,043
Accruals and deferred income	25,245	33,622
	<u>65,608</u>	<u>123,958</u>

**11. 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 £15,745 (2013 - £17,052).

**12. DEFERRED INCOME**

	<u>2014</u>	<u>2013</u>
	£	£
Balance as at 1st April	62,115	94,844
Amount released to income in the year	(62,115)	(94,844)
Amount deferred in the year	16,667	62,115
Balance as at 31st March	<u>16,667</u>	<u>62,115</u>

Deferred income relates to grant income received from Unbound Philanthropy – Building Capacity towards wages costs of 2014/15.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2014

13. MOVEMENTS IN FUNDS

	Balance as at 01.04.13	Income	Expenditure	Transfers	Balance as at 31.03.14
	£	£	£	£	£
<b>RESTRICTED FUNDS:</b>					
<i>Voluntary income</i>					
Unbound Philanthropy - Building Capacity	-	23,333	23,333	-	-
<i>Training and conferences</i>					
Trust for London	-	30,000	30,000	-	-
Training income	-	8,010	-	-	8,010
<i>Communication &amp; dissemination of information</i>					
Diana, Princess of Wales Memorial Fund	-	16,671	6,632	-	10,039
Joseph Rowntree Charitable Trust	-	33,000	33,000	-	-
Unbound Philanthropy - Information Officer	-	45,444	45,444	-	-
	-	156,458	138,409	-	18,049
<b>DESIGNATED FUNDS :</b>					
One off staff related costs	-	-	-	50,000	50,000
Premises related costs	-	-	-	50,000	50,000
Bursaries and scholarships	-	-	-	40,000	40,000
Infrastructure improvement	-	-	-	30,000	30,000
Future project development	-	-	-	55,000	55,000
	-	-	-	225,000	225,000
<b>GENERAL FUNDS</b>	576,999	474,957	394,817	(225,000)	432,139
Total unrestricted funds	576,999	631,415	533,226	-	657,139
Total funds	576,999	631,415	533,226	-	675,188

**Purposes of restricted funds:**

**Unbound Philanthropy:** To deliver and put in place a 3 year strategic plan for ILPA.

**Trust for London:** Provide free training on immigration, asylum, nationality and related areas of law to legal representatives representing low-income clients in London, through a combination of dedicated courses & bursaries for people to attend ILPA training courses.

**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.

**Purposes of designated funds:**

**On off staff costs:** To ensure ILPA can meet its obligations of sick and maternity pay.

**Premises related costs:** To cover the costs of securing new premises and renovations.

**Bursaries and scholarships:** To fund bursaries on ILPA training courses.

**Infrastructure improvement:** To develop and improve our website.

**Future project development:** To help develop and match fund projects with partner organisations.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2014

14. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	<u>General funds</u> £	<u>Designated funds</u> £	<u>Restricted funds</u> £	<u>Total</u> £
Fixed assets	5,381	-	-	5,381
Net current assets	426,758	225,000	18,049	669,807
	<u>432,139</u>	<u>225,000</u>	<u>18,049</u>	<u>675,188</u>

15. FINANCIAL COMMITMENTS

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

	<u>Land &amp; buildings</u>		<u>Other</u>	
	<u>2014</u> £	<u>2013</u> £	<u>2014</u> £	<u>2013</u> £
Operating leases which expire:				
Between two and five years	25,000	25,000	950	763
	<u>25,000</u>	<u>25,000</u>	<u>950</u>	<u>763</u>

16. 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.

17. RELATED PARTY TRANSACTIONS

The following directors were paid fees during the year:

R Toal	-	Received training fees of	£ 200
M Vozila	-	Received training fees of	£ 400

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

Hazar El-Chamaa (an associate of Penningtons)	-	Received consultancy fees of £ 2,340 (2013 – £440)
K E Dilger (director of Wesley Gryk Solicitors)	-	Received training fees of £1,010 (2013 – £1,820)
A Weiss / E Lieu (directors of The Aire Centre)	-	Received training fees of £200 (2013 – nil)