

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

FOR THE YEAR ENDED 31ST MARCH 2015

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

REPORT AND ACCOUNTS

C O N T E N T S

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THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

OFFICERS AND PROFESSIONAL ADVISORS

Directors / Trustees	A C Berry (Chair) Z E Duszynska H El-Chamaa A Mohsin R Toal M B Vozila E M Sibley (Treasurer) N Rathbone Pullen J C Pennington-Brookfield P S Bolton	- Appointed 22/11/2014 - Resigned 22/11/2014 - Resigned 20/05/2014
Secretary	M B Vozila	
Senior Management	N Francis (Director)	
Registered Office	Lindsey House 40-42 Charterhouse Street London EC1M 6JN	
Company Number	02350422	
Charity Number	1155286	
Auditors	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 Charity Bank Limited 194 High Street Tonbridge Kent TN9 1BE	

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2015

The Directors present their report and audited accounts for the year ended 31st March 2015.

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

Recruitment and appointment of Trustees

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

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

Related parties

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

Risk management

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2015

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:

1. Influencing work

- Immigration Act 2014: among other changes, inclusion of section 65 which allows those born to British fathers not married to their mothers to register as British; and modification of the deprivation of citizenship provisions with a limitation on the circumstances in which a person can be made stateless.
- Modern Slavery Bill: legal aid for enslaved persons and those subject to forced and compulsory labour and, through joint working, advocates for trafficked children with power to instruct legal representatives.
- Counter Terrorism and Security Bill: in the pre-legislative phase influenced the shape of proposals to exclude British citizens involved in terrorism from the UK, so that those whose passports are removed while they are out of the country will have a route back to the UK.
- Active in opposing a residence test for legal aid, work which culminated in a legal challenge.
- Some modification to the Administrative Review process introduced for those who have lost rights of appeal: persuaded the Home Office to modify its approach to late applications and also to permit challenges even where these would not lead to the decision's being overturned.

2. Litigation

Valued and respected contributions to litigation including:

- exceptional funding,
- detained fast track,
- asylum support,
- residence test.

3. Training

In the period ILPA ran 66 training courses with over 1800 attendees. Of these courses six were funded by Trust for London and so were free and had 231 attendees and we awarded a further 90 bursary places to enable legal practitioners to access our training programme. We held 8 courses out of London and there were 128 attendees at these events (a 50% increase on the previous year).

4. Information

The number of resources on our website continues to increase and in the past year through the Information Service we have provided eight legal updates and 22 information sheets.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2015

FINANCIAL REVIEW

The Statement of Financial Activities showed a net surplus of £72,365 for the year, down from the previous year's £98,189 and reserves stand at £747,553 up from the previous year's £675,188.

Income from membership is up standing at £215,259 as compared to £208,373 in 2013-2014. Training income is also up standing at £244,195 compared with £240,669 last year. Expenditure on training is also lower falling from £89,092 in 13/14 to £81,343 in 14/15. This reflected a deliberate shift in activity to focus on running fewer more profitable courses whilst also delivering more training out of London and training via Webinars.

The funding for the Legal Officer post from the Joseph Rowntree Charitable Trust saw one project (2012 to 2015) draw to a close and a new grant awarded for the next three-year period (2015 to 2018).

Unbound Philanthropy Fund a capacity-building project which includes funding for the Director role.

Shauna Gillan served as our Legal Officer from December 2013 until February 2015. Anabel Butler then undertook the role on an interim basis to cover the March 2015 period and remained in the role at the end of the financial year. Emma Stevens joined us in the role of Membership Support Officer from February 2015 whilst Helen Williams is on maternity leave.

We are very grateful to all our funders without whose support we should do so much less, both for members and non-members. Persons under immigration control, their advisors and representatives and those working in this field of law all benefit from ILPA's activities. All income is applied solely to the promotion of ILPA's objects in accordance with the Memorandum of Association of the charity.

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

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

Investment powers and policy

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

Reserves policy

It is the policy of the Trustees to maintain free reserves at a level equivalent to at least six months running costs to enable the Charity to meet its obligations in the short term together with funds to cover any unforeseen deficits or revenue shortfalls. 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 agreed a new Strategic Plan for period 2015 to 2018. The new objectives agreed as part of the plan are as follows:

1. Increase ILPA membership so that a greater proportion of practitioners in immigration, asylum and nationality law are ILPA members
2. An essential information resource for our members
3. Deliver a high quality training programme that meets the needs of our members
4. ILPA's influencing work makes best use of its resources and reputation
5. Support legal research and analysis that will lead to improvements in practice
6. Support and lead litigation that will promote respect for the rule of law
7. Ensure that ILPA is an accountable and effective organisation

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2015

Charitable and Political Donations

During the year the company made a charitable donation of £500 to the charity, the Joint Council for the Welfare of Immigrants' "I am an immigrant" campaign

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.

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.

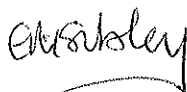
AUDITORS

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



15 SEPTEMBER 2015

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 31st March 2015 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 31st March 2015 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

15 SEPTEMBER 2015

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2015

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	<u>Notes</u>	<u>General Funds</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2015</u> £	<u>Total 2014</u> £
Incoming Resources						
<i>Incoming resources from generated funds:</i>						
<i>Voluntary income</i>						
Members' subscriptions	2	215,259	-	-	215,259	208,373
Grant and donation income	2	17,015	-	40,000	57,015	26,530
<i>Activities for generating funds:</i>						
Interest receivable		1,465	-	-	1,465	3,274
Advertising income		18,650	-	-	18,650	21,350
<i>Incoming resources from charitable activities:</i>						
Grant income	3	-	-	63,000	63,000	125,115
Training fees	3	244,195	-	-	244,195	240,669
Consultancy fees	3	4,609	-	-	4,609	6,104
Total incoming resources		<u>501,193</u>	<u>-</u>	<u>103,000</u>	<u>604,193</u>	<u>631,415</u>
Resources expended						
Charitable activities	4	389,941	5,500	104,273	499,714	482,625
Governance costs	4	32,114	-	-	32,114	50,601
Total resources expended		<u>422,055</u>	<u>5,500</u>	<u>104,273</u>	<u>531,828</u>	<u>533,226</u>
Net income/(expenditure) for the year		79,138	(5,500)	(1,273)	72,365	98,189
Reconciliation of funds						
Total funds brought forward		432,139	225,000	18,049	675,188	576,999
Total funds, carried forward		<u>511,277</u>	<u>219,500</u>	<u>16,776</u>	<u>747,553</u>	<u>675,188</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 18 form part of these accounts.

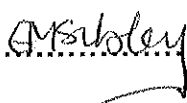
THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

BALANCE SHEET

AS AT 31ST MARCH 2015

	<u>Notes</u>	<u>2015</u>		<u>2014</u>	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		4,139		5,381
			<u>4,139</u>		<u>5,381</u>
CURRENT ASSETS					
Debtors	9	19,596		19,610	
Cash at bank and in hand		818,847		715,805	
		<u>838,443</u>		<u>735,415</u>	
CREDITORS: amounts falling due within one year	10	<u>(95,029)</u>		<u>(65,608)</u>	
NET CURRENT ASSETS/(LIABILITIES)			743,414		669,807
NET ASSETS			<u>747,553</u>		<u>675,188</u>
INCOME FUNDS					
General funds	13		511,277		432,139
Designated funds	13		219,500		225,000
Restricted funds	13		16,776		18,049
			<u>747,553</u>		<u>675,188</u>

These accounts were approved by the Board on 15 September 2015 and were signed on its behalf by:

.....  E Sibley (Treasurer)

Company Registration No: 02350422

The notes on pages 10 to 18 form part of these accounts.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2015

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. Training 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 2015

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. Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant & 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 2015

2. VOLUNTARY INCOME

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2015</u>	<u>Total 2014</u>
	£	£	£	£
Members' subscriptions	215,259	-	215,259	208,373
<i>Grant income:</i>				
Unbound Philanthropy	-	40,000	40,000	23,333
Donations	1,075	-	1,075	
Donations in kind	15,940	-	15,940	3,197
	<u>232,274</u>	<u>40,000</u>	<u>272,274</u>	<u>234,903</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.

	<u>Training £</u>	<u>Venue £</u>
Alison Pickup - Doughty Street Chambers	200	-
ASG Immigration - Birmingham	-	300
Bindmans LLP - Free venue	-	2,700
Colin Yeo - Garden Court Chambers	600	-
David Chirico - 1 Pump Court	200	-
Elsbeth Guild - Kingsley Napley LLP	440	-
Gillian Brownlee - Kingsley Napley LLP	200	-
Gabriella Bettiga - Lawrence Lupin LLP	200	-
Ilda de Sousa - Kingsley Napley LLP	600	-
James Elliott - Wilson Solicitors	200	-
James Perrott - Macfarlanes LLP	800	-
Jennifer Smithson - Macfarlanes LLP	400	-
Jeremy Rintoul - Upper Tribunal Judge (Immigration & Asylum Chamber)	240	-
Jonathan Kingham - LexisNexis	400	-
Kathryn Bradbury - Gherson	200	-
Kathryn Cronin - Garden Court Chambers	800	-
Katie Dilger - Kingsley Napley LLP	200	-
Kingsley Napley LLP - Free Venue	-	1,100
Macfarlanes LLP	-	500
Michal Meduna - DG Justice - European Commission	240	-
Naomi Angell - Osbornes Solicitors	200	-
Natasha Chell - Laura Devine Solicitors	400	-
Navtej Singh Ahluwalia - Garden Court Chambers	600	-
Oliver Weiss - Blake Morgan LLP	200	-
Penningtons Manches LLP - Free Venue	-	550
Penny Evans - Penningtons Manches LLP	200	-
Penny Salmon - Penningtons Manches LLP	200	-
Philip Barth - Withers	600	-
Rose Carey - Charles Russell Speechlys	1,070	-
Sarah Rimmington - UKCISA	200	-
Sophie Barrett-Brown - Laura Devine Solicitors	400	-
Tim Buley - Landmark Chambers	400	-
Trevor Wornham - Wornham & Co	400	-
	<u>10,790</u>	<u>5,150</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2015

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2015</u> £	<u>Total 2014</u> £
Training and conferences				
<i>Grant income:</i>				
Trust for London	-	30,000	30,000	30,000
Course fees	244,195	-	244,195	240,669
Consultancy fees	4,609	-	4,609	6,104
Information services				
<i>Grant income:</i>				
Unbound Philanthropy	-	-	-	45,444
Legal policy, research and litigation				
<i>Grant income:</i>				
Diana, Princess of Wales Memorial Fund	-	-	-	16,671
Joseph Rowntree Charitable Trust	-	33,000	33,000	33,000
	<u>248,804</u>	<u>63,000</u>	<u>311,804</u>	<u>371,888</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2015

4. RESOURCES EXPENDED

	<u>Training & conferences</u>	<u>Membership services</u>	<u>Information services</u>	<u>Legal policy, research & litigation</u>	<u>Governance</u>	<u>Total 2015</u>	<u>Total 2014</u>
	£	£	£	£	£	£	£
Costs directly allocated to activities:							
Staff salaries	39,205	44,202	50,475	47,340	14,208	195,430	212,564
Other staff costs (including subcontract staff)	4,093	2,916	3,785	16,244	424	27,462	13,341
Training courses expenses	81,343	-	-	-	-	81,343	89,092
Bursaries	3,000	-	-	-	-	3,000	2,880
Premises costs	5,840	1,947	-	-	-	7,787	10,222
Other direct activity costs	16,481	53,755	-	-	-	70,236	63,731
AGM costs	-	-	-	-	4,404	4,404	1,935
Board expenses	-	-	-	-	2,741	2,741	2,849
Audit fees	-	-	-	-	3,960	3,960	3,840
Support costs allocated to activities:							
General office and finance staff	12,080	10,712	15,384	7,954	2,279	48,409	42,548
Management staff	5,341	4,736	6,802	3,517	1,008	21,404	13,237
Premises and equipment costs	7,772	6,892	9,898	5,117	1,466	31,145	40,891
Communications and IT costs	4,306	3,818	5,484	2,835	812	17,255	14,466
Depreciation	580	515	739	382	109	2,325	4,202
Other office expenses	3,725	3,303	4,743	2,453	703	14,927	17,428
	<u>183,766</u>	<u>132,796</u>	<u>97,310</u>	<u>85,842</u>	<u>32,114</u>	<u>531,828</u>	<u>533,226</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 2015

5. OPERATING SURPLUS

	<u>2015</u>	<u>2014</u>
	£	£
Operating surplus is shown after charging:		
Depreciation	2,325	4,202
Operating lease rentals – land and buildings and equipment	25,916	25,916
Audit fee	3,960	3,840
	<u>3,960</u>	<u>3,840</u>

6. DIRECTORS AND EMPLOYEES

	<u>2015</u>	<u>2014</u>
	£	£
STAFF COSTS		
Salaries	228,549	231,357
Social security	21,837	21,247
Pension	14,857	15,745
	<u>265,243</u>	<u>268,349</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 full-time equivalent employees was as follows:

	<u>2015</u>	<u>2014</u>
Training and conferences	1.00	1.00
Membership services	1.00	1.00
Information services	1.50	2.00
Legal policy, research & litigation	0.75	0.75
Management	0.50	0.75
General office	1.25	1.00
	<u>6.00</u>	<u>6.50</u>

7. TAXATION

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

8. TANGIBLE FIXED ASSETS

	<u>2015</u>	<u>2014</u>
	£	£
NET BOOK VALUES		
Fixtures, fittings and equipment	4,139	5,381
	<u>4,139</u>	<u>5,381</u>

MOVEMENTS IN YEAR

Cost	<u>Opening</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing</u>
	<u>Balances</u>			<u>Balances</u>
	£	£	£	£
Fixtures, fittings and equipment	34,313	1,083	-	35,396
	<u>34,313</u>	<u>1,083</u>	<u>-</u>	<u>35,396</u>
Depreciation		<u>Charge</u>	<u>Disposals</u>	<u>Closing</u>
	<u>Balances</u>	<u>For Year</u>	<u>£</u>	<u>Balances</u>
	£	£	£	£
Fixtures, fittings and equipment	28,932	2,325	-	31,257
	<u>28,932</u>	<u>2,325</u>	<u>-</u>	<u>31,257</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2015

9. DEBTORS: Amounts falling due within one year

	<u>2015</u>	<u>2014</u>
	£	£
Trade debtors	9,550	10,740
Other debtors	1,716	1,653
Prepayments and accrued income	8,330	7,217
	<u>19,596</u>	<u>19,610</u>

10. CREDITORS: amounts falling due within one year

	<u>2015</u>	<u>2014</u>
	£	£
Trade creditors	14,363	16,931
Other taxes and social security costs	9,210	6,765
Deferred grant income (Note 12)	64,060	33,927
Accruals	7,396	7,985
	<u>95,029</u>	<u>65,608</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 £14,857 (2014 - £15,745).

12. DEFERRED GRANT INCOME

	<u>2015</u>	<u>2014</u>
	£	£
Balance as at 1st April	16,667	62,115
Amount released to income in the year	(16,667)	(62,115)
Amount deferred in the year	64,060	16,667
	<u>64,060</u>	<u>16,667</u>

Deferred income is related to the following:

Grant income received from Unbound Philanthropy of £16,667, The A B Charitable Trust of £10,000 and Joseph Rowntree Charitable Trust of £8,333 towards wages costs of 2015/2016.

Training fees of £17,980 related to courses to be held in 2015/16.

Membership fees of £11,080 related to memberships commencing from April 2015.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2015

13. MOVEMENTS IN FUNDS

	<u>Balance as at 01.04.14</u>	<u>Income</u>	<u>Expenditure</u>	<u>Balance as at 31.03.15</u>
	£	£	£	£
RESTRICTED FUNDS:				
<i>Voluntary income</i>				
Unbound Philanthropy	-	40,000	40,000	-
<i>Training and conferences</i>				
Trust for London	-	30,000	27,268	2,732
Training income	8,010	-	4,005	4,005
<i>Legal policy, research and litigation</i>				
Diana, Princess of Wales Memorial Fund	10,039	-	-	10,039
Joseph Rowntree Charitable Trust	-	33,000	33,000	-
	<u>18,049</u>	<u>103,000</u>	<u>104,273</u>	<u>16,776</u>
DESIGNATED FUNDS :				
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	-	5,500	24,500
Future project development	55,000	-	-	55,000
	<u>225,000</u>	<u>-</u>	<u>5,500</u>	<u>219,500</u>
GENERAL FUNDS	432,139	501,193	422,055	511,277
Total unrestricted funds	<u>675,188</u>	<u>604,193</u>	<u>531,828</u>	<u>730,777</u>
Total funds	<u>675,188</u>	<u>604,193</u>	<u>531,828</u>	<u>747,553</u>

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.

Purposes of designated funds:

One 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 2015

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	4,139	-	-	4,139
Net current assets	507,138	219,500	16,776	743,414
	<u>511,277</u>	<u>219,500</u>	<u>16,776</u>	<u>747,553</u>

15. FINANCIAL COMMITMENTS

At 31st March 2015, the company was committed to making the following payments under operating leases in the year to 31st March 2015.

	<u>Land & buildings</u>		<u>Other</u>	
	<u>2015</u> £	<u>2014</u> £	<u>2015</u> £	<u>2014</u> £
Operating leases which expire:				
Between two and five years	25,000	25,000	916	916
	<u>25,000</u>	<u>25,000</u>	<u>916</u>	<u>916</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:

J Pennington	-	Received training and travel fees of	£1,093 (2014 - £nil)
Z Duszynska	-	Received training fees of	£200 (2014 - £nil)
N Rathbone-Pullen	-	Received training fees of	£200 (2014 - £nil)

The following directors were reimbursed expenses during the year:

A Berry	-	Conservative Party Conference attendance charge of	£ 600 (2014 - £nil)
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The following Trustees have significant influence in related organisations, which were paid fees during the year:

Hazar El-Chamaa (senior associate of Penningtons)	-	Received consultancy fees of	£3,542 (2014 - £2,340)
A Mohsin (director of Luqmani Thompson & Partners)	-	Received training fees of	£400 (2014 - £nil)