

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

FOR THE YEAR ENDED 31ST MARCH 2016

**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

	Page
Directors' and Trustees' Report	2 - 8
Independent Auditor's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 23

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2016

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2016, which are also prepared to meet the requirements for a directors' report for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OUR PURPOSE AND ACTIVITIES

ILPA's charitable objects are as follows:

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

Achievement and activities

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

1. Legal policy, research and litigation

ILPA's advocacy and co-ordination work achieved, with others, some important gains in an otherwise difficult parliamentary context for securing changes to the Immigration Bill 2015, such as:

- Some automatic judicial oversight of immigration detention and restrictions on the detention of pregnant women;
- Defences to the offences of illegal working, driving without leave and for landlords letting a property in certain circumstances to those without permission to rent;
- Leaving care support under the Children Act 1989 retained for young people with a pending initial immigration application in addition to for asylum seekers.

ILPA engaged in public interest litigation highlighting concerns relevant to unrepresented appellants by:

- 1) bringing a judicial review challenging the introduction of a Tribunal procedural rule that could otherwise have been interpreted to admit evidence without disclosure to the appellant or their legal representative; and
- 2) intervening in litigation challenging the operation of the Detained Fast Track and the risk of unfairness in the determination.

ILPA's advocacy on the Detained Fast Track continued following the suspension of the fast-track, convening a meeting of lawyers to determine and disseminate how best to represent applicants who continued to be subject to unfairness, and making representations to the Tribunal Procedure Committee, co-ordinating a common approach across relevant organisations, to resist the introduction of new Detained Fast Track Appeals Procedure Rules whilst there was no evidence of improved practice by the Home Office and the previous rules had been held to be unlawful in that context.

We have continued to be actively engaged on immigration, nationality and asylum policy issues in regular stakeholder meetings with the Home Office, Independent Chief Inspector of Borders and Immigration and the Legal Aid Agency. We have also maintained our output of parliamentary briefings and formal consultation responses on a wide range of issues affecting migrants.

European Refugee Crisis - Calais

ILPA has been involved in the work of lawyers in Calais. In particular we obtained an opinion from Frances Webber about concerns raised by members re possible illegality of providing immigration advice to would-be asylum seekers. This opinion helped to alleviate the concerns and enable ILPA members to continue to take on case work.

2. Membership services

In addition to our regular support for members we offered two additional seminars and networking events. In October 2015 ILPA held a refugee law seminar and networking event for members at the Whitechapel Gallery. Judith Farbey QC, Raza Husain QC, Jawaid Luqmani and Frances Webber each reviewed what they believed to be key developments in refugee case law this year and shared their predictions for future challenges. 100 ILPA members attended the event.

In February 2016 we held a seminar and networking event focused on family reunion at the Barbican. Speakers were Sonel Mehta of BritCits; Duran Seddon of Garden Court; Helena Wray of Middlesex University; and Wesley Gryk of Wesley Gryk Solicitors. There were 126 ILPA members at the event.

3. ILPA Training courses

In the financial year April 2015 to March 2016 ILPA delivered 41 fee paying training events to 998 participants. This included three conferences, one webinar and 4 out of London courses. We also ran an additional 9 Trust for London funded training sessions which were free to attendees and 279 individuals attended these courses.

ILPA ran Conferences on Business Immigration in the UK in London and Manchester, and the ILPA annual seminar on free movement of EEA Nationals. We also trained MPs' researchers as part of the ILPA-HJT project.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

4. Information services

As work on the Immigration Bill has been heavy and fast-paced, our dissemination of regular updates on legal developments has focused on the Bill and the delivery of oral presentations outside our engagement with the working groups. This has meant that we have been able to produce fewer written materials (13 information sheets/updates) than usual but are now in a strong position to produce key factsheets on the new Act and on other legal developments.

Key performance indicators

ILPA has agreed the following key performance indicators and the progress against each indicator for 15/16 is outlined below:

1. Overall satisfaction with ILPA – Good progress on track – measured by annual survey of ILPA members:
2014 – 64% very satisfied, 34% satisfied, 2% not satisfied
2015 – 63% very satisfied, 36% satisfied, 1% not satisfied
2. Percentage of members who would recommend us to colleagues – Good progress on track – measured by annual survey of ILPA members:
2014 – 98%
2015 – 99%
3. Percentage of members who think we provide value for money – Good progress on track – measured by annual survey of ILPA members:
2014 – 97%
2015 – 97%
4. Percentage of members who feel ILPA represents them effectively- Good progress on track – measured by annual survey of ILPA members:
2014 – 90%
2015 – 92%
5. Level of income generated from membership fees, training and grants – Good progress on track – as measured from audited accounts.
6. Level of reserves and allocation of designated funds – limited progress - plans in place and deficit budget this year but still need to spend more of our reserves on activities to support our members.

Public benefit statement

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

FINANCIAL REVIEW

The Statement of Financial Activities showed a net deficit of £41,681 for the year, down from the previous year's £72,365 and reserves stand at £696,060 down from the previous year's £737,741.

Income from membership was maintained at £215,098 in 15/16 as compared to £215,259 in 2014-2015. This was despite a change to our membership fees model to allow Barrister Chambers to join ILPA as organisations which we had anticipated might lead to a drop in membership income.

Training income stands at £173,620 which is down significantly from the 14/15 level of £244,195. This in part reflected a deliberate shift in activity to focus on running fewer more profitable courses whilst also delivering more training out of London. However it also reflects the competitive environment in which our training programme operates.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

The funding for the Legal Officer post from the Joseph Rowntree Charitable Trust was funded for the first year in a new 3 year project. Zoe Harper joined ILPA as our Legal Officer in April 2015.

Unbound Philanthropy continued to fund a capacity-building project and also began funding a one year project linked to the recruitment of a Parliamentary Officer.

Emma Stevens provided maternity cover in the role of Membership Support Officer from February 2015 to March 2016 when Helen Williams returned to her post. Sue Clarke provided maternity cover for Celina Kin-Armbrust from September 2015 to March 2016. Tamara Smith joined ILPA in February 2016 in the role of Parliamentary Officer.

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.

While trade debtors and creditors were up at the end of the year, this had more to do with not collecting from debtors and not paying creditors neatly at the year end than with higher levels of debt and credit. 48% of the trade debtors outstanding at the year end paid by 30 April 2016 and 50% of creditors at the year end had been paid by 30 April 2016.

Principal funding sources

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

Reserves policy

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

1. Staff contracts: Maximum period of notice for any staff contract is three months. ILPA has long-serving staff and this affects the maximum amount of statutory redundancy payable
2. Commitments: ILPA's current lease expires in September 2017 and there is no break clause between now and then so departing early may involve incurring expenses. ILPA leases equipment such as franking machines and pays for annual services such as website hosting.

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. The current reserves amount fixed by ILPA is £310,000.

The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £498,656 (2015 - £507,138). Therefore the level of unrestricted funds has reduced in the last year. In addition ILPA designated £219,500 to specific activities in 15/16 and by the 31st March 2016 the level of designated funds had reduced to £183,311.

ILPA has designated further funds for use in 2016 / 2017 and also plans to run another deficit budget. Our approach is to reduce our level of both unrestricted funds and designated funds in a planned way over the next few years ensuring that we spend these resources on activities and services demanded and needed by our members. In addition as our lease runs out in 2017 we need to continue to maintain reserves to ensure that we can secure new premises that are fit for purpose and that we can afford the costs associated with moving.

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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Strategic Plan

ILPA's Strategic Plan for period 2015 to 2018 includes the following objectives:

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

Governing document

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

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

Recruitment and appointment of Trustees

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

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

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

Trustees' induction and training

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

Organisation

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

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

Related parties

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

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.

Charitable and Political Donations

During the year the company made charitable donation to the following charities and companies:

- the Joint Council for the Welfare of Immigrants' "I am an immigrant" campaign (£500)
- Save the Children for the refugee crisis (£997.38)
- Institute of Race Relations – on behalf of Fran Webber (£500)
- Public Law Project – Residence Test challenge (£500)

Pay policy for senior staff

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

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02350422

Charity Number: 1155286

Directors / Trustees

A C Berry (Chair)

Z E Duszynska - Resigned 28/11/2015

H El-Chamaa

A Mohsin

R Toal

M B Vozila

E M Sibley (Treasurer)

N Rathbone Pullen

R Logan – Appointed 23/07/2015

A Als - Appointed 07/01/2016

G McGill – Appointed 05/01/2016

K Bradbury – Appointed 05/01/2016

V Ganguin– Appointed 05/01/2016

Secretary: M B Vozila

Senior Management: N Francis (Chief Executive Officer)

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

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 Charity Bank Limited, 194 High Street, Tonbridge, Kent TN9 1BE

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

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 

20th September 2016

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 2016 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 8, 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 2016 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

20th September 2016

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2016

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	General Funds £	Designated Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Income						
Grants and donations	2	25	-	40,000	40,025	41,075
Income from charitable activities	3	418,332	-	73,829	492,161	543,003
Income from other trading activities	4	21,740	-	-	21,740	18,650
Investment income	5	1,375	-	-	1,375	1,465
Total income		<u>441,472</u>	<u>-</u>	<u>113,829</u>	<u>555,301</u>	<u>604,193</u>
Expenditure						
Expenditure on charitable activities	6	441,650	36,189	119,143	596,982	531,828
Total Expenditure		<u>441,650</u>	<u>36,189</u>	<u>119,143</u>	<u>596,982</u>	<u>531,828</u>
Net income/(expenditure) and net movement in funds for the year		(178)	(36,189)	(5,314)	(41,681)	72,365
Reconciliation of funds						
Total funds brought forward		501,465	219,500	16,776	737,741	665,376
Total funds, carried forward		<u>501,287</u>	<u>183,311</u>	<u>11,462</u>	<u>696,060</u>	<u>737,741</u>

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

CONTINUING OPERATIONS

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

TOTAL RECOGNISED GAINS AND LOSSES

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

The notes on pages 13 to 23 form part of these accounts.

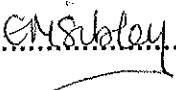
THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

BALANCE SHEET

AS AT 31ST MARCH 2016

	Notes	2016	2015
		£	£
Fixed assets			
Tangible assets	11	2,631	4,139
		<u>2,631</u>	<u>4,139</u>
Current assets			
Debtors	12	30,073	19,596
Cash at bank and in hand		773,126	818,847
		<u>803,199</u>	<u>838,443</u>
Liabilities			
Creditors falling due with in one year	13	<u>(109,770)</u>	<u>(104,841)</u>
Net current assets		693,429	733,602
Net assets		<u><u>696,060</u></u>	<u><u>737,741</u></u>
The funds of the charity			
Unrestricted funds:			
General	14	501,287	501,465
Designated	14	183,311	219,500
Restricted funds	14	11,462	16,776
Total charity funds		<u><u>696,060</u></u>	<u><u>737,741</u></u>

These accounts were approved by the Board on 20th September 2016 and were signed on its behalf by:

.....  E Sibley (Treasurer)

Company Registration No: 02350422

The notes on pages 13 to 23 form part of these accounts.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2016

	Notes	2016 £	2015 £
Net cash (used)/generated in operating activities	17	<u>(46,520)</u>	<u>102,660</u>
Cash flows from investing activities			
Interest income		1,375	1,465
Purchase of tangible fixed assets		(576)	(1,083)
Cash provided by / (used in) investing activities		<u>799</u>	<u>382</u>
 Increase / (decrease) in cash & cash equivalents in the year		<u>(45,721)</u>	<u>103,042</u>
 Cash & cash equivalents at the beginning of the year		818,847	715,805
Total cash & cash equivalents at the end of the year		<u><u>773,126</u></u>	<u><u>818,847</u></u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charity SORP (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

1.2 Reconciliation with previous Generally Accepted Accounting Practices

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition in applying the requirement to recognise liabilities arising from employee benefits, a liability was recognised for short-term compensated absence arising from employee entitlement of the parent charity to paid annual leave. The initial liability recognised at the date of transition was for the holiday entitlement carried forward and for the entitlement arising in the year which was due but not taken. The initial liability was for £9,812. No other restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances is provided.

Reconciliation of funds and balances:

	1 April 2014 £	31 March 2015 £
Fund balances as previously stated	675,188	747,553
Short-term compensated absences	(9,812)	(9,812)
Fund balances as restated	<u>665,376</u>	<u>737,741</u>

1.3 Preparation of accounts on a going concern basis

The Charity's Financial Statements show net expenditure of £41,681 for the year. However, the Charity has free reserves of £498,656. The Trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

1.4 Income recognition

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

- (a) Income received by way of grants and donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- (b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants and donations as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

- (d) Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.
- (e) Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract, in the form of sessional fees.
- (f) Membership fees credited to income on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (g) Advertising income is recognised as earned (that is, as the related goods or services are provided).
- (h) Investment income is included when receivable.

1.5 **Volunteers and donated services and facilities**

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

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such services were received during the year.

1.6 **Expenditure recognition and irrecoverable VAT**

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

Expenditure is classified under the following activity headings:

- (a) Cost of generating funds comprises the costs in inducing others to make voluntary contributions to the charity and their associated support costs.
- (b) Expenditure on charitable activities includes the costs directly associated with providing training and conferences, membership services, information services and carrying out legal policy, research and litigation work, to further the purposes of the Charity and their associated support costs.

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

1.7 **Allocation of support costs**

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

1.8 **Fund accounting**

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

1.9 Tangible Fixed Assets And Depreciation

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

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

1.10 Debtors

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

1.11 Cash at bank and in hand

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

1.12 Creditors and provisions

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

1.13 Financial instruments

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

1.14 Transition to FRS 102

Restatement of opening fund balances or reported net income, at the date of transition was not required. Refer to note 1.2 for further details. The transition date was 1st April 2014.

1.15 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.16 Operating leases

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

1.17 Pension

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

1.18 Taxation

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<i>Grant and donations:</i>				
Unbound Philanthropy	-	40,000	40,000	40,000
Donations	25	-	25	1,075
	<u>25</u>	<u>40,000</u>	<u>40,025</u>	<u>41,075</u>

The donations and legacies income in 2015 totalling £41,075 was attributed to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Training and conferences				
<i>Grant income:</i>				
Trust for London	-	30,000	30,000	30,000
Donations in kind	17,790	-	17,790	15,940
Course fees	173,620	-	173,620	244,195
Consultancy fees	11,824	-	11,824	4,609
	<u>203,234</u>	<u>30,000</u>	<u>233,234</u>	<u>294,744</u>
Membership services				
Members' subscriptions	215,098	-	215,098	215,259
	<u>215,098</u>	<u>-</u>	<u>215,098</u>	<u>215,259</u>
Legal policy, research and litigation				
<i>Grant income:</i>				
The A B Charitable Trust	-	6,667	6,667	-
Joseph Rowntree Charitable Trust	-	33,332	33,332	33,000
Unbound Philanthropy	-	3,830	3,830	-
	<u>-</u>	<u>43,829</u>	<u>43,829</u>	<u>33,000</u>
Total income from charitable activities	<u>418,332</u>	<u>73,829</u>	<u>492,161</u>	<u>543,003</u>

Income from charitable activities in 2015 totalling £543,003 was attributed to unrestricted funds of £103,000 and restricted funds of £440,003.

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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

3. INCOME FROM CHARITABLE ACTIVITIES (Cont/d)

Name	Training £	Venue £
Adrian Berry - Garden Court Chambers	400	-
Bindmans LLP - FREE venue	-	2,250
Bojana Asanovic - Lamb Building	400	-
Colin Yeo - Garden Court Chambers	400	-
David Chirico - 1 Pump Court Chambers	1,200	-
Eleanor Sibley - Field Court Chambers	400	-
Elsbeth Guild - Kingsley Napley LLP	400	-
Gillian Brownlee - Kingsley Napley LLP	400	-
Gordon Lee - Lamb Building	400	-
Ilda de Sousa - Kingsley Napley LLP	520	-
James Elliott - Wilson Solicitors LLP	400	-
James Perrott - Macfarlanes LLP	400	-
Joe Bryce - Hastie Stable	400	-
Kathryn Bradbury - Payne Hicks Beach Solicitors	400	-
Kathryn Cronin - Garden Court Chambers	800	-
Kingsley Napley LLP - FREE Venue	-	550
Landmark Chambers - FREE venue	-	900
Maggie Jones - Garden Court Chambers	280	-
Matrix Chambers	-	450
Meghan Vozila - Sturtivant and Co	200	-
Natasha Chell - Laura Devine Solicitors	400	-
Navtej Singh Ahluwalia - Garden Court Chambers	400	-
Penny Evans - Penningtons Manches LLP	400	-
Phil Haywood - Doughty Street Chambers	400	-
Philip Barth - Withers LLP	620	-
Rebecca Chapman - Garden Court Chambers	400	-
Ronan Toal - Garden Court Chambers	1,600	-
Rose Carey - Charles Russell Speechlys	400	-
Shahirur Choudhury, Kingsley Napley LLP	400	-
Sonali Naik - Garden Court Chambers	400	-
Sophie Barrett-Brown - Laura Devine Solicitors	420	-
Steve Symonds, Programme Director - Refugee & Migrants Rights at Amnesty International UK	400	-
	<u>13,640</u>	<u>4,150</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total 2016 £	Total 2015 £
Advertising income	21,740	21,740	18,650
	<u>21,740</u>	<u>21,740</u>	<u>18,650</u>

The other trading income in 2015 totalling £18,650 was attributed to unrestricted funds.

5. INVESTMENT INCOME

	Unrestricted Funds £	Total 2016 £	Total 2015 £
Interest on cash deposits	1,375	1,375	1,465
	<u>1,375</u>	<u>1,375</u>	<u>1,465</u>

The investment income in 2015 totalling £1,465 was attributed to unrestricted funds.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

6. ANALYSIS OF EXPENDITURE

	Training and conferences £	Membership services £	Information services £	Legal policy, research and litigation £	Total 2016 £	Total 2015 £
Staff salaries	55,304	59,486	49,867	81,004	245,661	181,222
Bursaries	-	-	-	-	-	3,000
Other direct activity costs	111,235	50,429	4,298	10,996	176,958	191,906
Support costs (Note 7)	34,320	40,846	25,205	33,789	134,160	123,586
Governance costs (Note 7)	10,284	12,240	7,553	10,126	40,203	32,114
	<u>211,143</u>	<u>163,001</u>	<u>86,923</u>	<u>135,915</u>	<u>596,982</u>	<u>531,828</u>

Of the £597,382 expenditure in 2016 (2015 - £531,828), £477,839 was charged to unrestricted funds (2015 - £427,555) and £119,143 to restricted funds (2015 - £104,273).

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

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

	General support £	Governance function £	2016 £	2015 £
General office and finance staff	49,111	16,034	65,145	62,617
Management staff	22,841	-	22,841	21,404
Premises and equipment costs	31,346	-	31,346	31,145
Communications and IT costs	11,061	-	11,061	11,753
Legal and professional costs	-	7,752	7,752	-
Depreciation	2,084	-	2,084	2,325
Other office expenses	17,717	1,299	19,016	15,351
AGM costs	-	9,455	9,455	4,404
Board expenses	-	1,583	1,583	2,741
Audit fees	-	4,080	4,080	3,960
	<u>134,160</u>	<u>40,203</u>	<u>174,363</u>	<u>155,700</u>

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2016 £	2015 £
Depreciation	2,084	2,325
Operating lease rentals – land and buildings and equipment	25,916	25,916
Audit fee	<u>4,080</u>	<u>3,960</u>

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

Staff costs are as follows:

	2016 £	2015 £
Salaries	286,607	228,549
Social security	28,671	21,837
Pension	18,369	14,857
	<u>333,647</u>	<u>265,243</u>

There was one employee whose annual employee benefits were between £60,000 to £70,000.

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

- Hazar El-Chamaa
(senior associate of Penningtons Manches LLP) - Received consultancy fees of £3,744 (2015 - £3,542)
- A Mohsin (director of Luqmani Thompson & Partners) - Received training fees of £800 (2015 - £400)

None of the Trustees received any remuneration during the year. Travel costs reimbursement of £296 (2015 - £nil) was paid to one Trustee.

The key management personnel of the charity comprise of the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £41,350 (2015 - £37,800).

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

10. STAFF NUMBERS

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

	2016	2015
Training and conferences	1.5	1.0
Membership services	2.0	1.0
Information services	1.0	1.5
Legal policy, research & litigation	1.5	1.0
Management	0.5	0.5
General office	1.5	1.5
	<u>8.0</u>	<u>6.5</u>

11. TANGIBLE FIXED ASSETS

	2016 £	2015 £
Net book value		
Fixtures, fittings and equipment	2,631	4,139
	<u>2,631</u>	<u>4,139</u>
Cost		
	Opening Balances	Additions
	£	£
Fixtures, fittings and equipment	35,396	576
	<u>35,396</u>	<u>576</u>
		Disposals
		£
		-
		<u>-</u>
		Closing Balances
		£
		35,972
		<u>35,972</u>
Depreciation		
	Opening Balances	Charge For Year
	£	£
Fixtures, fittings and equipment	31,257	2,084
	<u>31,257</u>	<u>2,084</u>
		Disposals
		£
		-
		<u>-</u>
		Closing Balances
		£
		33,341
		<u>33,341</u>

12. DEBTORS

	2016 £	2015 £
Trade debtors	13,745	9,550
Other debtors	2,687	1,716
Prepayments	13,641	8,330
	<u>30,073</u>	<u>19,596</u>

13. CREDITORS: amounts falling due within one year

	2016 £	2015 £
Trade creditors	16,806	14,363
Other taxes and social security costs	11,697	9,210
Deferred income (Note 16)	60,640	64,060
Accruals	20,627	17,208
	<u>109,770</u>	<u>104,841</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

14. MOVEMENTS IN FUNDS

	Balance as at 01.04.15 £	Income £	Expenditure £	Balance as at 31.03.16 £
Restricted funds:				
Voluntary income				
Unbound Philanthropy	-	40,000	40,000	-
Training and conferences				
Trust for London	2,732	30,000	31,309	1,423
Training income	4,005	-	4,005	-
Legal policy, research and litigation				
The A B Charitable Trust	-	6,667	6,667	-
Diana, Princess of Wales Memorial Fund	10,039	-	-	10,039
Joseph Rowntree Charitable Trust	-	33,332	33,332	-
Unbound Philanthropy	-	3,830	3,830	-
	<u>16,776</u>	<u>113,829</u>	<u>119,143</u>	<u>11,462</u>
Designated funds:				
One off staff related costs	50,000	-	16,716	33,284
Premises related costs	50,000	-	-	50,000
Bursaries and scholarships	40,000	-	-	40,000
Infrastructure improvement	24,500	-	11,918	12,582
Future project development	55,000	-	7,555	47,445
	<u>219,500</u>	<u>-</u>	<u>36,189</u>	<u>183,311</u>
General funds:	501,465	441,472	441,650	501,287
Total unrestricted funds	<u>737,741</u>	<u>555,301</u>	<u>596,982</u>	<u>684,598</u>
Total funds	<u>737,741</u>	<u>555,301</u>	<u>596,982</u>	<u>696,060</u>

Description, nature and purpose 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.

The A B Charitable Trust: To support the work of the Legal Officer.

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: To support the work of the Parliamentary Officer.

Description, nature and purpose of unrestricted funds:

General funds:

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

14. MOVEMENTS IN FUNDS (Cont/d)

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.

15. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	General funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	2,631	-	-	2,631
Net current assets	498,656	183,311	11,462	693,429
	<u>501,287</u>	<u>183,311</u>	<u>11,462</u>	<u>696,060</u>

16. DEFERRED INCOME

	2016 £	2015 £
Balance as at 1st April	64,060	16,667
Amount released to income in the year	(64,060)	(16,667)
Amount deferred in the year	60,640	64,060
Balance as at 31st March	<u>60,640</u>	<u>64,060</u>

Deferred income comprises:

- Grant income received from Unbound Philanthropy (Building Capacity) of £16,667, The A B Charitable Trust of £3,333 and Unbound Philanthropy of £26,170 (Parliamentary Officer) towards wages costs for 2016/2017.
- Training fees of £4,590 relating to courses to be held in 2016 / 2017.
- Membership fees of £9,880 relating to memberships commencing from April 2016.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2016

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

	2016	2015
	£	£
Net movement in funds	(41,681)	72,365
Add back depreciation	2,084	2,325
Deduct interest income shown in investment activities	(1,375)	(1,465)
Decrease / (increase) in debtors	(10,477)	14
Increase in creditors	4,929	29,421
Net cash (used)/generated in operating activities	<u>(46,520)</u>	<u>102,660</u>

18. OPERATING LEASE COMMITMENTS

The charity has operating lease commitments as shown below.

	Land & buildings		Other	
	2016	2015	2016	2015
	£	£	£	£
Under one year	25,000	25,000	916	916
One to two years	12,500	25,000	-	916
Between two and five years	-	12,500	-	-
	<u>37,500</u>	<u>62,500</u>	<u>916</u>	<u>1,832</u>

19. PENSION COSTS

The pension cost charge represents contributions payable by the charity to the fund and amounted to £18,369 (2015 - £14,857). Contributions totalling £nil (2015 - £117) were payable to the fund at the year end and are included in creditors.

20. SHARE CAPITAL

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