

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

FOR THE YEAR ENDED 31ST MARCH 2018

**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 – 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 – 24

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2018

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2018, 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 Company 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 Company.
5. To establish and maintain a bureau of information for the benefit of the company 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 2018

Achievement and activities

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

1. The provision of training on all aspects of immigration, asylum and nationality law to immigration law practitioners. The direct beneficiaries of ILPA training are immigration, asylum and nationality law practitioners and in the financial year April 2017 to March 2018 ILPA delivered 45 fee paying training events to 1,013 participants and then a further six free training sessions. The indirect beneficiaries are their clients and a number of clients benefit for each practitioner trained.
2. The distribution of information on developments in law, policy and practice and analysis of these to members and others through ILPA's website (which includes a members' area, accessible 24/7 with an archive of some 20,000 documents, many unavailable elsewhere). ILPA has 877 members, individuals and organisations, with 3,412 contacts signed up to receive email alerts. ILPA is followed by some 3,500 persons on twitter and its website receives over 8,487 visits per month. ILPA has completely redesigned its monthly mailing to members. The new monthly publication is much more user friendly and includes articles written by ILPA members. It has been very well received by members.
3. An information service by means of which information on law, policy and practice is distributed to non-lawyer NGOs, refugee and migrant community groups through easy to comprehend briefing sheets; a programme of talks and seminars and participation in coalition working. Information sheets and talks are available on the website and are distributed to some 700 organisations and individuals many of which disseminate information to their networks.
4. Promoting joint working and the exchange of information through thematic and regional working groups of members, seminars and networking events and thorough participation on a wide range of advisory and consultative groups convened by Government departments, public bodies and non-governmental organisations.
5. Support for litigation to promote a just and equitable immigration, asylum and nationality law practice through the provision of evidence and witness statements. Since April 2017 ILPA is also the host organisation for the Strategic Legal Fund. ILPA has successfully managed the first year of the Strategic Legal Fund. The staff are in post and the fund has now completed four funding rounds and has awarded 8 grants and allocated £71,382 in grant funding.
6. An extensive programme of influencing through our Parliamentary work. For example in November 2017 ILPA provided written evidence to two Home Affairs Select Committee inquiries: Immigration policy: principles for building consensus; and Home Office delivery of Brexit Immigration. Oral evidence to inquiry on Home Office delivery of Brexit on 29th November 2017. Oral evidence on the citizenship issues being experienced by children of the Windrush generation on 25th April 2018. Followed by a written briefing for the Westminster Hall Debate on the 30th April 2018. ILPA also produced a specific briefing on the Immigration Exemption in the Data Protection Bill and the issue of Subject Access Requests. This involved close joint working with Liberty and the Bar Council.
7. Influencing work through meetings with senior Home Office and UKVI officials. In the last six months ILPA staff and members have undertaken visits to the Home Office European caseworking team in Liverpool, the nationality casework team in Liverpool and the Next Generation casework team in Bootle. ILPA has set up regular bilateral meetings with the out of country PBS team and the Head of Appeals, Litigation and Subject Access Requests. ILPA has also now become a formal member of the Strategic Engagement Group which is the Asylum forum convened by the Home Office. The focus of this work is to influence the Home Office to improve the quality of decision making and the processes and systems they operate.
8. Law Commission review of the immigration rules. ILPA has been very closely involved in this work simplifying the immigration rules would be a key way of improving the overall system for everyone especially migrants.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

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 surplus of £35,345 for the year. Reserves stand at £670,441 up from the previous year's £635,096 however this is due to ILPA now being the host organisation for the Strategic Legal Fund (please see further details below). Income from membership fell to £194,420 in 17/18 as compared to £207,832 in 2016-2017. This was due to the ongoing impact of our change to our membership fees model to allow Barrister Chambers to join ILPA as organisations. Training income fell to £166,780 which is lower than 16/17 level of £176,910. This was due to the impact of the CPD changes implemented by all the professional regulators.

Of the net current assets figure of £670,441 the split is now that £281,830 is available as general funds, £236,347 is in designated funds to cover the new lease and the cost of a new website and £152,264 is restricted funds mainly linked to the SLF.

ILPA was awarded a new two year grant from the Joseph Rowntree Charitable Trust to fund the Legal Officer post whilst ILPA is now in the second year of the three years of operational funding from Unbound Philanthropy.

Zoe Harper our Legal Officer left ILPA in June 2017 to start her pupillage. Vishal Misra joined ILPA as our Legal Officer in February 2018. Chandra Sampath worked for ILPA from February 2017 to February 2018 as our Training Administrator. Becca McNulty joined ILPA in March 2018 as our Training Officer.

Alison Harvey left ILPA after 10 years first as General Secretary and then as Legal Director. Taken together with earlier stints as a consultant and as Legal Officer her work with ILPA encompassed a period that saw nine immigration bills enacted. During this time ILPA extended its influence in Parliament, provided essential briefing papers, gave evidence and supported amendments to legislation. Alison also made ILPA's database accessible to members online and taught immigration lawyers that nationality law is fun.

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 was a slight increase of trade debtors and trade creditors at the end of the year compare to the previous year. This had more to do with not collecting from debtors and not paying creditors neatly at the end of the year than with higher levels of debt and credit.

Principal funding sources

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

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.

ILPA has been running planned deficit budgets for the last three years to reduce our level of reserves. ILPA's updated reserves policy states that we need to hold £195,000 in reserves. In October 2017 ILPA signed a new lease for our premises and this has resulted in our rent and service charges more than doubling. We have a three year break clause in the lease. We have designated £180,000 to cover the cost of the rent and service charges for the three years.

The reserves policy and designation of funds to cover the lease obligations leaves us with £136,000 in free reserves. The budget for 18/19 is anticipated to result in a deficit of £177,000 - this includes the rental and service charge costs and so the net deficit is £117,000. Therefore by the end of March 2019 ILPA will be operating with a level of free reserves that matches our reserves policy.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Strategic Plan

ILPA's Strategic Plan for period 2018 to 2021 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

Key legal policy themes:

- a) Brexit - Both pre Departure Phase and Post Brexit immigration system.
 - b) White Paper/Immigration Bill
 - c) Asylum resettlement strategy
 - d) Fundamental Rights for Migrants
 - e) Support access to justice, through legal aid and the wider availability of publicly funded advice
 - f) Detention and bail
 - g) Rights of Appeal
 - h) Modern Slavery and trafficking
5. Support legal analysis and publications that will lead to improvements in practice
 6. Support 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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

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.

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.

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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02350422

Charity Number: 1155286

Directors / Trustees

A C Berry (Chair)

H El-Chamaa

A Mohsin

R Toal – Resigned 20/11/2017

M B Vozila – Resigned 20/11/2017

E M Sibley (Treasurer)

N Rathbone Pullen – Resigned 20/11/2017

A Als

G McGill

K Bradbury

V Ganguin

N G Williams – Appointed 12/05/2017

D Cohen – Appointed 24/11/2017

B Loveday – Appointed 29/01/2018

V Makol – Appointed 30/05/2018

Secretary: A Mohsin

Senior Management: N Francis (Chief Executive)

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

Auditors: Ramon Lee & Partners, Eagle House, 167 City Road, London EC1V 1AW

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

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also directors of ILPA for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



11th September 2018

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

Opinion

We have audited the financial statements of The Immigration Law Practitioners' Association Limited for the year ended 31st March 2018, which comprise the Statement of Financial Activities (Summary Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2018 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF (Cont/d)

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

Responsibilities of directors

As explained more fully in the directors' responsibilities statements set out on page 7, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



DAVID TERRY (Senior Statutory Auditor)
for and on behalf of RAMON LEE AUDIT LLP
CHARTERED ACCOUNTANTS
STATUTORY AUDITOR

EAGLE HOUSE
167 CITY ROAD
LONDON EC1V 1AW

11th September 2018

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2018

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds General Funds £	Designated Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income						
Grants and donations	2	-	-	50,000	50,000	66,692
Income from charitable activities	3	397,234	-	228,336	625,570	477,243
Income from other trading activities	4	19,250	-	-	19,250	23,040
Investment income	5	1,248	-	-	1,248	1,436
Total income		<u>417,732</u>	<u>-</u>	<u>278,336</u>	<u>696,068</u>	<u>568,411</u>
Expenditure						
Expenditure on charitable activities	6	494,542	953	165,228	660,723	629,375
Total Expenditure		<u>494,542</u>	<u>953</u>	<u>165,228</u>	<u>660,723</u>	<u>629,375</u>
Net income/(expenditure) and net movement in funds for the year before transfers		(76,810)	(953)	113,108	35,345	(60,964)
Transfers between funds		(92,065)	92,065	-	-	-
Net income/(expenditure) and net movement in funds for the year after transfers		<u>(168,875)</u>	<u>91,112</u>	<u>113,108</u>	<u>35,345</u>	<u>(60,964)</u>
Reconciliation of funds						
Total funds brought forward		450,705	145,235	39,156	635,096	696,060
Total funds, carried forward		<u>281,830</u>	<u>236,347</u>	<u>152,264</u>	<u>670,441</u>	<u>635,096</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 14 to 24 form part of these accounts.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

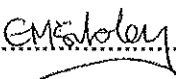
BALANCE SHEET

AS AT 31ST MARCH 2018

	Notes	2018		2017	
		£	£	£	£
Fixed assets					
Tangible assets	11		4,540		5,496
			<u>4,540</u>		<u>5,496</u>
Current assets					
Debtors	12	46,737		33,075	
Cash at bank and in hand		774,121		737,035	
		<u>820,858</u>		<u>770,110</u>	
Liabilities					
Creditors falling due with in one year	13	<u>(154,957)</u>		<u>(140,510)</u>	
Net current assets			665,901		629,600
Net assets			<u>670,441</u>		<u>635,096</u>
The funds of the charity					
Unrestricted funds:					
General	14		281,830		450,705
Designated	14		236,347		145,235
Restricted funds	14		152,264		39,156
Total charity funds			<u>670,441</u>		<u>635,096</u>

The Trustees have prepared accounts in accordance with Section 398 of the Companies Act 2006 and Section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These accounts were approved by the Board on 11th September 2018 and were signed on its behalf by:

.....  E Sibley (Treasurer)

Company Registration No: 02350422

The notes on pages 14 to 24 form part of these accounts.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2018

	Notes	2018 £	2017 £
Net cash generated / (used) in operating activities	17	<u>37,063</u>	<u>(31,470)</u>
Cash flows from investing activities			
Interest income		1,248	1,436
Purchase of tangible fixed assets		(1,225)	(6,057)
Cash provided by / (used in) investing activities		<u>23</u>	<u>(4,621)</u>
 Decrease in cash & cash equivalents in the year		<u>37,086</u>	<u>(36,091)</u>
 Cash & cash equivalents at the beginning of the year		737,035	773,126
Total cash & cash equivalents at the end of the year		<u><u>774,121</u></u>	<u><u>737,035</u></u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2018

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 financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

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 Preparation of accounts on a going concern basis

The Charity's Financial Statements unrestricted funds show a net expenditure of £77,763 for the year. However, the Charity has free reserves of £277,290. 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.

1.3 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.

(d) Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract, in the form of training fees.

(e) 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.

(f) Advertising income is recognised as earned (that is, as the related goods or services are provided).

(g) Investment income is included when receivable.

1.4 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 is not recognised and refers to the Trustees' annual report for more information about their contribution.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

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.

1.5 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. The costs during the year are insignificant, therefore, not identified in the financial statements.
- (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.

Grants are payments made to third parties in the furtherance of the charitable objects of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Trust.

1.6 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 Charity's programmes and activities. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7.

1.7 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 grants and 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.

1.8 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

1.9 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.

1.10 Cash at bank and in hand

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

1.11 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.

1.12 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.

1.13 Judgement and key sources of estimation uncertainty

In the application of the Charity'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.

1.14 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.

1.15 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.

1.16 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.

2. GRANTS AND DONATIONS

	Restricted Funds	Total 2018	Total 2017
	£	£	£
Unbound Philanthropy - Building Capacity	-	-	16,667
Unbound Philanthropy - Operational Support	50,000	50,000	50,000
Donations	-	-	25
	<u>50,000</u>	<u>50,000</u>	<u>66,692</u>

The grants and donations income in 2017 totalling £66,692 was attributed to unrestricted funds of £25 and restricted funds of £66,667.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Training and conferences				
Donations in kind	18,440	-	18,440	9,084
Course fees	166,780	-	166,780	176,910
Consultancy fees	17,594	-	17,594	20,582
	<u>202,814</u>	<u>-</u>	<u>202,814</u>	<u>206,576</u>
Membership services				
Members' subscriptions	194,420	-	194,420	207,832
	<u>194,420</u>	<u>-</u>	<u>194,420</u>	<u>207,832</u>
Legal policy, research and litigation				
<i>Grant income:</i>				
The A B Charitable Trust	-	-	-	3,333
Esmée Fairbairn Foundation	-	50,000	50,000	-
Joseph Rowntree Charitable Trust - Legal Officer	-	33,336	33,336	33,332
Joseph Rowntree Charitable Trust - Strategic Legal Fund	-	25,000	25,000	-
Paul Hamlyn Foundation	-	50,000	50,000	-
Trust for London	-	50,000	50,000	-
Unbound Philanthropy - Parliamentary Officer	-	-	-	26,170
Unbound Philanthropy - Strategic Legal Fund	-	20,000	20,000	-
	<u>-</u>	<u>228,336</u>	<u>228,336</u>	<u>62,835</u>
Total income from charitable activities	<u>397,234</u>	<u>228,336</u>	<u>625,570</u>	<u>477,243</u>

Income from charitable activities in 2017 totalling £477,243 was attributed to unrestricted funds of £414,408 and restricted funds of £62,835.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

3. INCOME FROM CHARITABLE ACTIVITIES (Cont/d)

The charity is indebted to the following individuals and organisations for providing free training and venues. The income equivalents are recognised within income as donations, and corresponding charges included within expenditure as other direct activity costs.

Name	Training £	Venue £
Bindmans LLP	-	1,020
Charles Russell Speechlys LLP	-	510
Darren Stevenson - McGill & Co Solicitors	400	-
David Chirico - 1 Pump Court Chambers	1,200	-
Eleanor Sibley - Field Court Chambers	400	-
Emma Kendrick - Fragomen LLP	60	-
Eversheds	-	300
Francesca Sciberras- Laura Devine Solicitors	1,200	-
Gemma Loughran - Garden Court Chambers	400	-
Gillian Brownlee, Kingsley Napley LLP	400	-
Grace McGill - McGill & Co Solicitors	400	-
Hazar El-Chamaa - Penningtons Manches LLP	400	-
Joe Middleton - Doughty Street Chambers	400	-
Katherine Dennis - Charles Russell Speechlys LLP	60	-
Kathryn Bradbury - Payne Hicks Beach Solicitors	400	-
Kathryn Cronin - Garden Court Chambers	1,200	-
Kim Vowden - Kingsley Napley	200	-
Kingsley Napley LLP	-	510
Landmark Chambers	-	510
Mark Symes - Garden Court Chambers.	800	-
Matrix Chambers	-	510
Matthew Wills - Laura Devine Solicitors	400	-
McGill & Co Solicitors	-	600
Meghan Vozila - Ganguin Samartin	400	-
Natasha Chell - Laura Devine Solicitors	400	-
Penny Evans - Penningtons Manches LLP	400	-
Philip Barth - Withers LLP	840	-
QC Amanda Weston - Garden Court Chambers	400	-
Rose Carey - Charles Russell Speechlys	400	-
Sam Ingham - Laura Devine Solicitors	1,200	-
Samantha Knights - Matrix Chambers	320	-
Sharney Randhawa - Bindmans	400	-
Simon Kenny - Eversheds LLP	200	-
Sonali Naik - Garden Court Chambers	800	-
Tim Buley - Landmark Chambers	400	-
	<u>14,480</u>	<u>3,960</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total 2018 £	Total 2017 £
Advertising income	16,250	16,250	20,040
Other income	3,000	3,000	3,000
	<u>19,250</u>	<u>19,250</u>	<u>23,040</u>

The other trading income in 2017 totalling £23,040 was attributed to unrestricted funds.

5. INVESTMENT INCOME

	Unrestricted Funds £	Total 2018 £	Total 2017 £
Interest on cash deposits	1,248	1,248	1,436
	<u>1,248</u>	<u>1,248</u>	<u>1,436</u>

The investment income in 2017 totalling £1,436 was attributed to unrestricted funds.

6. ANALYSIS OF EXPENDITURE

	Training and conferences £	Membership services £	Information services £	Legal policy, research and litigation £	Total 2018 £	Total 2017 £
Staff costs	63,337	39,668	30,766	79,343	213,114	279,462
Strategic Legal Fund grants	-	-	-	55,717	55,717	-
Other direct activity costs	95,972	60,997	1,149	14,685	172,803	161,845
Support costs (Note 7)	54,048	24,099	22,016	46,859	147,022	156,212
Governance costs (Note 7)	26,493	11,813	10,792	22,969	72,067	31,856
	<u>239,850</u>	<u>136,577</u>	<u>64,723</u>	<u>219,573</u>	<u>660,723</u>	<u>629,375</u>

Of the £660,723 expenditure in 2018 (2017 - £629,375), £495,495 was charged to unrestricted funds (2017 - £537,606) and £165,228 to restricted funds (2017 - £91,769).

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

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 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 £	2018 £	2017 £
General office and finance staff	45,040	6,086	51,126	59,970
Management staff	19,262	14,447	33,709	35,935
Premises and equipment costs	44,458	-	44,458	31,734
Communications and IT costs	17,455	-	17,455	14,064
Legal and professional costs	-	34,532	34,532	11,346
Depreciation	2,181	-	2,181	3,192
Other office expenses	18,626	934	19,560	16,285
AGM costs	-	7,435	7,435	8,113
Board expenses	-	3,689	3,689	2,629
Audit fees	-	4,944	4,944	4,800
	<u>147,022</u>	<u>72,067</u>	<u>219,089</u>	<u>188,068</u>

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2018 £	2017 £
Depreciation	2,181	3,192
Operating lease rentals – land and buildings and equipment	33,183	25,777
Audit fee	<u>4,944</u>	<u>4,800</u>

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

Staff costs are as follows:

	2018 £	2017 £
Salaries	253,295	304,491
Social security	21,904	27,982
Pension	13,980	19,606
Termination payment	8,770	23,288
	<u>297,949</u>	<u>375,367</u>

During the year, following legal advice, the Charity agreed employment termination terms with an employee, amounting to total cost of £8,770. The total cost is recognised in the accounts under staff costs. The whole liability was settled during the year.

No employee had employee benefits (excluding employer's pension costs) in excess of £60,000.

The key management personnel of the Charity comprise of the Chief Executive. The total employee benefits of the key management personnel of the charity were £57,787 (2017 - £47,914).

Trustees A Berry and N Williams were paid training fees of £500 (2017-£nil) and £513 (2017-£nil) respectively. No other Trustees received any remuneration during the year.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

Travel and conference attendance costs of £1,681 (2017 - £1,476) was reimbursed/ paid on behalf of five (2017 – two) Trustees.

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

Hazar El-Chamaa (Partner of Penningtons Manches LLP) - Received consultancy fees of £23,299 (2017 - £4,863). This was to pay for specialist legal support. ILPA paid discounted rates for the support. Hazar El-Chamaa was not part of the law team and did not receive any payments from ILPA related to this work.

10. STAFF NUMBERS

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

	2018	2017
Training and conferences	2.0	2.0
Membership services	1.0	1.0
Information services	1.0	1.0
Legal policy, research & litigation	1.5	2.5
Management	0.5	0.5
General office	1.5	1.5
	<u>7.5</u>	<u>8.5</u>

11. TANGIBLE FIXED ASSETS

	2018 £	2017 £
Net book value		
Fixtures, fittings and equipment	4,540	5,496
	<u>4,540</u>	<u>5,496</u>
Cost		
	Opening Balances	Additions
	£	£
Fixtures, fittings and equipment	40,589	1,225
	<u>40,589</u>	<u>1,225</u>
		Disposals
		£
		-
		<u>-</u>
		Closing Balances
		£
		41,814
		<u>41,814</u>
Depreciation		
	Opening Balances	Charge For Year
	£	£
Fixtures, fittings and equipment	35,093	2,181
	<u>35,093</u>	<u>2,181</u>
		Disposals
		£
		-
		<u>-</u>
		Closing Balances
		£
		37,274
		<u>37,274</u>

12. DEBTORS

	2018 £	2017 £
Trade debtors	30,778	18,800
Other debtors	1,800	2,711
Prepayments	14,159	11,564
	<u>46,737</u>	<u>33,075</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

13. CREDITORS: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	23,652	22,244
Other taxes and social security costs	9,627	9,400
Deferred income (Note 16)	77,218	79,521
Accruals	44,460	29,345
	<u>154,957</u>	<u>140,510</u>

14. MOVEMENTS IN FUNDS

	Balance as at 01.04.17	Income	Expenditure	Transfers	Balance as at 31.03.18
	£	£	£		£
Restricted funds:					
<i>Voluntary income</i>					
Unbound Philanthropy	37,733	50,000	57,591	-	30,142
<i>Training and conferences</i>					
Trust for London	1,423	-	1,423	-	-
<i>Legal policy, research and litigation</i>					
Joseph Rowntree Charitable Trust	-	33,336	30,074	-	3,262
<i>Strategic Legal Fund:</i>					
Esmée Fairbairn Foundation	-	50,000	16,040	-	33,960
Joseph Rowntree Charitable Trust	-	25,000	8,020	-	16,980
Paul Hamlyn Foundation	-	50,000	16,040	-	33,960
Trust for London	-	50,000	16,040	-	33,960
Unbound Philanthropy	-	20,000	20,000	-	-
	<u>39,156</u>	<u>278,336</u>	<u>165,228</u>	<u>-</u>	<u>152,264</u>
Designated funds:					
One off staff related costs	953	-	953	-	-
Premises related costs	50,000	-	-	(50,000)	-
Member events and free training	31,184	-	-	(31,184)	-
Infrastructure improvement	12,582	-	-	(12,582)	-
Future project development	40,477	-	-	(40,477)	-
Refugee children	10,039	-	-	-	10,039
Website development	-	-	-	50,000	50,000
ILPA Premises Lease	-	-	-	176,308	176,308
	<u>145,235</u>	<u>-</u>	<u>953</u>	<u>92,065</u>	<u>236,347</u>
General funds:	450,705	417,732	494,542	(92,065)	281,830
Total unrestricted funds	<u>635,096</u>	<u>696,068</u>	<u>660,723</u>	<u>-</u>	<u>518,177</u>
Total funds	<u>635,096</u>	<u>696,068</u>	<u>660,723</u>	<u>-</u>	<u>670,441</u>

Description, nature and purpose of restricted funds:

Unbound Philanthropy – Operational Support: To focus on communications and delivery of our strategy.

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.

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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

14. MOVEMENTS IN FUNDS (Cont/d)

Strategic Legal Fund:

The Strategic Legal Fund funds strategic legal work in any area of law where vulnerable young migrants experience disadvantage or discrimination as a result of migration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party "interventions" in existing cases. This can be in any area of law affecting vulnerable young migrants including asylum, immigration, community care, housing, education, human rights and discrimination. In April 2017 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust and Paul Hamlyn Foundation.

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.

Designated funds:

Refugee Children: To carry out support work for refugee children.

Website development: To develop and improve ILPA's website, providing better interface to members and the general public.

ILPA premises lease: To cover ILPA's lease commitment for 3 years to 30 September 2020.

15. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	General funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	4,540	-	-	4,540
Net current assets	277,290	236,347	152,264	665,901
	<u>281,830</u>	<u>236,347</u>	<u>152,264</u>	<u>670,441</u>

16. DEFERRED INCOME

	2018 £	2017 £
Balance as at 1st April	79,521	60,640
Amount released to income in the year	(79,521)	(60,640)
Amount deferred in the year	77,218	79,521
Balance as at 31st March	<u>77,218</u>	<u>79,521</u>

Deferred income comprises:

- Grant income received from Trust for London (Strategic Legal Funds) of £25,000 for the period 2018/19.
- Contract income received from ECRE Children Project of £18,118 towards project activity in 2018/19.
- Training fees of £28,550 relating to courses to be held in 2018/19.
- Membership fees of £5,550 relating to memberships commencing from April 2018.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2018

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

	2018	2017
	£	£
Net movement in funds	35,345	(60,964)
Add back depreciation	2,181	3,192
Deduct interest income shown in investment activities	(1,248)	(1,436)
Decrease / (increase) in debtors	(13,662)	(3,002)
Increase in creditors	14,447	30,740
Net cash generated / (used) in operating activities	<u><u>37,063</u></u>	<u><u>(31,470)</u></u>

18. OPERATING LEASE COMMITMENTS

The charity has operating lease commitments as shown below.

	Land & buildings		Other	
	2018	2017	2018	2017
	£	£	£	£
Under one year	49,800	12,500	639	639
Two to five years	288,908	-	320	959
	<u><u>338,708</u></u>	<u><u>12,500</u></u>	<u><u>959</u></u>	<u><u>1,598</u></u>

19. PENSION COSTS

The pension cost charge represents contributions payable by the charity to the fund and amounted to £13,980 (2017 - £19,606). There were no unpaid contributions at the year end or previous year.

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.