

Company Registration No. 2350422 (England and Wales)

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

(LIMITED BY GUARANTEE)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2010

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
COMPANY INFORMATION**

Directors

I A Macdonald, QC
A M Henderson
S A Barrett-Brown
S M Shutter
K M A Alim
A H Mackenzie
A C Weiss
A C Berry
E C King
L J Rowe
S F York
S Valdez

Secretary

S M Shutter

Company number

2350422

Registered office

Acre House
11-15 William Road
London
NW1 3ER

Auditors

H W Fisher & Company
Acre House
11-15 William Road
London
NW1 3ER

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
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IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED (LIMITED BY GUARANTEE)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

The directors present their report and accounts for the year ended 31 March 2010

Principal activities of the company

The principal activities of the company during the year were the provision of training courses for immigration law practitioners and those with an interest in the field and the provision of regular briefings and updates on immigration, asylum and nationality law for members and others. In addition ILPA carried out an extensive programme of work to promote a just and equitable immigration, asylum and nationality law practice through our engagement with Government, parliament, independent public bodies, non-governmental organisations and others.

The objectives of the company

Our primary aim is to continue to provide support and assistance to our membership and others through training and the dissemination of information and materials on immigration, asylum and nationality law to as wide a group as possible to promote and improve the advice and assistance given to, and the representation of, people under immigration control. We also work to promote a just and equitable immigration law practice through our engagement with Government, parliament, independent public bodies, non-governmental organisations and others.

Review of financial performance and benefit from the company's activities

The accounts show a pre-tax profit of £35,577, a decrease on the pre-tax profit of £118,863 for the previous year. There is a shift in sources of income. Income from training and membership has decreased from £480,557 in the year 2008-2009 to £391,819 a drop of £88,738 but it is in excess of revenue from 2007-2008. This subdivides into a drop of £79,274 in training income from the year 2008-2009 but a rise of £6,565 by comparison with the year 2007-2008 and a drop of £13,187 in membership income from the year 2008-2009, but a rise of £9,118 by comparison with the year 2007-2008. Income from training had been extremely high in the year 2008-2009 due to a very large amount of change in the immigration rules in the course of that year. Income from training compares favourably with the year 2007-2008. When considering membership income, it must be recalled while it shows a slight rise on figures from 2007-2008, membership fees were raised in late 2007. Membership numbers continue to decline. This is in part a result of a decline in membership numbers, in some cases because organisation membership replaces individual membership, but also because individuals and organisations have left the field of immigration law. Grant income of £40,864 is very comparable with 2008-2009 figure of £40,591. We have further strengthened the controls on expenditure and have seen a small decrease in expenditure this year from £414,138 in 2008-2009 to £409,280 in 2009-2010. Maternity leave cover for the post of the Administration and IT manager continued to be managed within existing staffing budgets.

We are very grateful to the Joseph Rowntree Charitable Trust for its continued support in the form of continued part-funding of the Legal Officer post. We are also very grateful to Unbound Philanthropy for its grant to upgrade our information technology, communications and website, with an associated post of Project Manager. Persons under immigration control, their advisors and representatives and those working in this field of law all benefit from ILPA's activities. All income is applied solely to the promotion of ILPA's objects in accordance with the Memorandum of Association of the company.

Reporting of management information on the accounts continued to improve with the introduction of an upgraded accounting package which has greatly improved financial reporting. We are especially grateful to Zoe Marsden, providing maternity cover for Kit Eaves as Office Manager with Finance, and Helen Williams for their work on this, and to Jeremy Stone, our accountant, for all his support for the project. The Directors benefit from comprehensive financial information.

We have put in place a Direct Debit system for payment of membership fees which is intended to be more convenient for members and to assist with the retention of members and prevent lapsing 'by accident'. Uptake has been steady.

We continue to work with the support of our auditors to ensure that the allocation of costs in the accounts provides the most accurate representation of the way money is spent, thus ensuring that our accounting is as transparent as possible and also that it provides the best possible information for us as Directors and for the General Secretary to keep income and expenditure under review. We have made minor adjustments to our chart of accounts and have again looked carefully at the allocation between services to members and others, and to administration. There are a couple of new heads of expenditure and slight changes in the allocation of sums between those heads of expenditure meaning that there is not an exact correspondence between this year and last, but we trust that once again the result is greater accuracy and transparency.

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED (LIMITED BY GUARANTEE)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

Future perspective and risks

Reserves as of 31 March 2010 were 298,431. We have secured further funding from the Diana, Princess of Wales Memorial Fund with an associated post of Project Coordinator from June 2010, which will also provide training free at point of delivery, a supplement to the existing training programme identified as necessary as many legal practices are cutting back on their spending on training.

We consider that it is because of the quality of services that we are offering that we continue to hold our own in these challenging times but there continue to be reasons to continue to be cautious. The Directors have kept the risks to the company under careful review. While the drop in income from training from the year 2008 - 2009 was anticipated, as described above, the continued decrease in membership and therefore income from membership, while less than the decrease in income from training, is a trend we must reverse. The decision to prioritise a grant for an upgrade to information technology, including methods of payment, our website and communications reflects the Directors' view that this is the area where we are most weak: our information is of top quality but our ability to communicate lags behind. The vision of Unbound Philanthropy in funding this work has given us an opportunity we are seizing and do not intend to allow to go to waste. The general economic climate looks set to continue to be difficult in 2010 - 2011 while changes to legal aid contracts, and a cap on migration affecting in particular those whose clients pay, create difficulties particular to the field of immigration law. We predict an ongoing struggle to increase membership and retain members and to continue to generate income from training.

Pressure of work has delayed our investigation of charitable registration, but we remain keenly aware of the opportunities this offers to reduce our expenditure and thus ensure us funds to apply to the promotion of ILPA's objects.

The directors who served during the year were:

I A Macdonald, QC
S A Barrett-Brown
S M Shutter
K M A Alim
T Barnden (To 21 November 2009)
A Berry (From 21 November 2009)
A M Henderson
S Knights (To 21 November 2009)
E King (né Pope) (From 21 November 2009)
A H Mackenzie
S Routledge (To 21 November 2009)
L Rowe
S Valdez (From 21 November 2009)
A Tingley (To 21 November 2009)
A Weiss (From 21 November 2009)
C Yeo (To 21 November 2009)
S York (From 21 November 2009)

Disclosure of information to auditors

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditors are unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

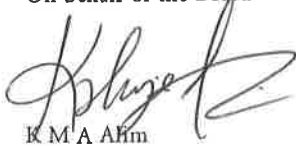
**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)**

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2010**

Auditors

A resolution proposing the appointment of H W Fisher and Company as auditors will be put to the members at the next Annual General Meeting.

On behalf of the Board



K M A Ahm

Director

Dated: 02/03/2010

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

(LIMITED BY GUARANTEE)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT**

**TO THE MEMBERS OF IMMIGRATION LAW PRACTITIONERS' ASSOCIATION
LIMITED**

We have audited the financial statements of Immigration Law Practitioners' Association Limited for the year ended 31 March 2010 set out on pages 6 to 12. 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 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 auditors' 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit 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 company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2010 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

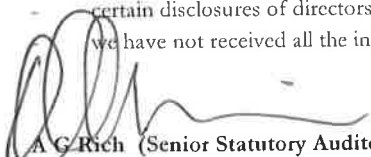
Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.


A G Rich (Senior Statutory Auditor)

for and on behalf of H W Fisher & Company

**Chartered Accountants
Statutory Auditor**

Acre House
11-15 William Road
London
NW1 3ER

Dated: 21/9/10

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2010

	Notes	2010 £	2009 £
Turnover	2	444,696	528,516
Cost of services to members		(342,571)	(333,366)
Gross profit		102,125	195,150
Administrative expenses		(66,709)	(80,772)
Operating profit	3	35,416	114,378
Other interest receivable and similar income		161	4,485
Profit on ordinary activities before taxation		35,577	118,863
Tax on profit on ordinary activities	5	(7,428)	(18,699)
Profit for the year	10	28,149	100,164

The profit and loss account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the profit and loss account.

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MARCH 2010

	Notes	2010		2009	
		£	£	£	£
Fixed assets					
Tangible assets	6		922		1,152
Current assets					
Debtors	7	19,773		8,713	
Cash at bank and in hand		373,898		293,562	
		<u>393,671</u>		<u>302,275</u>	
Creditors: amounts falling due within one year	8	<u>(96,162)</u>		<u>(33,145)</u>	
Net current assets			297,509		269,130
Total assets less current liabilities			<u>298,431</u>		<u>270,282</u>
Capital and reserves					
Profit and loss account	10		298,431		270,282
Funds	11		<u>298,431</u>		<u>270,282</u>

Approved by the Board and authorised for issue on 02/09/10



K M A Alim

Director

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2010

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention.

1.2 Compliance with accounting standards

The financial statements have been prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

1.3 Revenue recognition

Turnover represents the invoiced value of services provided and is recognised when receivable.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, as follows:

Plant and machinery	25% straight line basis per annum
Fixtures, fittings & equipment	20% reducing balance basis per annum

1.5 Pensions

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

1.6 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the accounts. Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the assets. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

2 Turnover and profit on ordinary activities before taxation

Class of business	Turnover	
	2010	2009
	£	£
Members' Subscriptions	183,233	196,420
Course Fees	188,703	267,977
Mailings	19,883	16,160
Joseph Rowntree Charitable Trust	33,000	22,691
IBA Charitable Trust	-	10,000
Other Income	12,013	7,368
Unbound Philanthropy	7,864	-
Detained Fast Track	-	7,900
	444,696	528,516

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2010

3	Operating profit	2010	2009
		£	£
	Operating profit is stated after charging:		
	Auditors' remuneration (including expenses and benefits in kind)	2,875	2,875
		<u> </u>	<u> </u>
4	Employees		
	Number of employees		
	The average monthly number of employees (including directors) during the year was:		
		2010	2009
		Number	Number
		6	5
		<u> </u>	<u> </u>
	Employment costs	2010	2009
		£	£
	Wages and salaries	190,346	187,454
	Social security costs	20,384	20,933
	Other pension costs	13,110	13,089
		<u> </u>	<u> </u>
		<u>223,840</u>	<u>221,476</u>

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2010

5	Taxation	2010	2009	
		£	£	
	Domestic current year tax			
	U.K. corporation tax	7,428	18,699	
	Current tax charge	7,428	18,699	
	Factors affecting the tax charge for the year			
	Profit on ordinary activities before taxation	35,577	118,863	
	Profit on ordinary activities before taxation multiplied by standard rate of UK corporation tax of 21.00% (2009 - 21.00%)	7,471	24,961	
	Effects of:			
	Depreciation add back	173	154	
	Capital allowances	(216)	-	
	Tax losses utilised	-	(6,416)	
	Current tax charge	7,428	18,699	
6	Tangible fixed assets			
		Plant and machinery	Fixtures, fittings & equipment	Total
		£	£	£
	Cost			
	At 1 April 2009	9,251	17,681	26,932
	Disposals	(1,622)	-	(1,622)
	At 31 March 2010	7,629	17,681	25,310
	Depreciation			
	At 1 April 2009	9,251	16,529	25,780
	On disposals	(1,622)	-	(1,622)
	Charge for the year	-	230	230
	At 31 March 2010	7,629	16,759	24,388
	Net book value			
	At 31 March 2010	-	922	922
	At 31 March 2009	-	1,152	1,152

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2010

7 Debtors	2010	2009
	£	£
Trade debtors	12,083	820
Other debtors	240	-
Prepayments and accrued income	7,450	7,893
	<u>19,773</u>	<u>8,713</u>

8 Creditors: amounts falling due within one year	2010	2009
	£	£
Trade creditors	7,042	4,832
Corporation tax	7,428	18,699
Other taxes and social security costs	6,389	5,637
Other creditors	2,637	203
Accruals and deferred income	72,666	3,774
	<u>96,162</u>	<u>33,145</u>

9 Pension costs
The company pays contributions into personal plans of all employees. The pension charge represents contributions payable by the company and amounted to £13,110 (2009: 13,089).

10 Statement of movements on profit and loss account	Profit and loss account
	£
Balance at 1 April 2009	270,282
Profit for the year	28,149
	<u>298,431</u>
Balance at 31 March 2010	<u>298,431</u>

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2010

11 Reconciliation of movements in funds	2010	2009
	£	£
Profit for the financial year	28,149	100,164
Opening funds	270,282	170,118
Closing funds	<u>298,431</u>	<u>270,282</u>

12 Financial commitments

At 31 March 2010 the company was committed to making the following payments under non-cancellable operating leases in the year to 31 March 2011:

	Land and buildings	
	2010	2009
	£	£
Operating leases which expire:		
Between two and five years	<u>27,000</u>	<u>27,000</u>

13 Related party transactions

During the year The Immigration Law Practitioner's Association (ILPA) paid £200 each to three Directors for Training Services. These were Colin Yeo, Samantha Knights and Linda Rowe.