

Company Registration No. 2350422 (England and Wales)

**IMMIGRATION LAW PRACTITIONERS'
ASSOCIATION LIMITED**

(LIMITED BY GUARANTEE)

DIRECTORS' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

**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 T Barnden A H Mackenzie S Knights S C Routledge L J Rowe A D Tingley C A Yeo
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 2009

The directors present their report and accounts for the year ended 31 March 2009.

Principal activities

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.

Review of the business

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.

The accounts show a pre-tax profit of £118,863, a substantial increase on the pre-tax profit of £2,161 for the previous year. The main reason for the increase is the increase in income from training during the year. One cause of this has been the very high level of change in immigration rules and procedures during the year, but it is thanks to the efforts of staff and members that we have been able to respond to this. In addition, the publication of job advertisements on our website in addition to these being circulated in our mailing has led in the course of this first full year of its operation to an increase in the revenue derived from advertisements. We have built on the controls on expenditure introduced during the year 2007-2008, and this has paid off with a decrease in expenditure this year despite a very high level of activity. Maternity leave cover for the post of the Administration and IT manager was managed within existing staffing budgets.

The Legal Officer's post continued to be part funded from grant funding during the year and we are grateful to the Joseph Rowntree Charitable Trust for their contribution to this funding, which ended in November 2008. We are also grateful to the International Bar Association for contributing to funding ILPA's activities during the year. Persons under immigration control, their advisors and representatives and those working in the field 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, as have the reporting systems and procedures used to produce it. We are grateful to the outgoing Treasurer, Philip Turpin, and to staff for all their work to ensure comprehensive financial information for the Directors, and make special mention of the contribution of Zoe Marsden who provided maternity cover in the post of Office Manager with Finance during the year and to Jeremy Stone our accountant who has provided important support for this work.

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 reviewed and updated our chart of accounts and have looked carefully at the allocation between services to members and others, and to administration. This means that not all heads of expenditure in the accounts, or allocation of sums between those heads of expenditure, correspond exactly to those of the previous year but we trust that the result is a more accurate and transparent picture.

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2009

Future perspective and risks

Reserves as of 31 March 2009 were in excess of £270,000. We have secured further support from the Joseph Rowntree Charitable Trust for the Legal Officer's post for three years from April 2009 and we are pleased that ILPA ends the year on a more secure financial footing than that with which it began.

There are however reasons to continue to be cautious. The Directors have kept the risks to the company under careful review. The increased revenue from training in the year 2008-2009, being in part a response to an unprecedented level of change in the rules governing migration for work and study, cannot be relied upon to go on increasing and we shall be happy if we can maintain it at 2008-2009 levels. Membership income remained steady in the year 2008-2009 and this is to a degree a disappointment given the very high level of activity over the year and the high level of support ILPA has given to members. The economic climate in which members and others are operating may adversely affect both training income and membership income in the coming year. Increasing our membership and in particular the retention of members, with action to reduce the numbers of members who lapse, remains a priority as does sustaining our income from training.

Work is underway to strengthen the IT support that underpins our financial systems. It was necessary to put this in place before moving to a direct debit system, which we identify as a priority to assist in retaining members. Work to upgrade our financial systems must be supported by work to upgrade our information technology to protect the quality of our dissemination of information to members and others and hence our income and to support effective working. We need also to proceed to investigate charitable registration, one of the benefits of which would be to reduce our expenditure and thus ensure us funds to apply to the promotion of ILPA's objects.

Directors

The directors who served during the year were:

I A Macdonald, QC	
A M Henderson	
S A Barrett-Brown	
S M Shutter	
P Turpin	(Resigned 22 November 2008)
K M A Alim	
N J B Armstrong	(Resigned 22 November 2008)
T Barnden	
A H Mackenzie	
J Onslow-Cole	(Resigned 22 November 2008)
J M Peirce	(Resigned 22 November 2008)
S Knights	(Appointed 22 November 2008)
S C Routledge	(Appointed 22 November 2008)
L J Rowe	(Appointed 22 November 2008)
A D Tingley	(Appointed 22 November 2008)
C A Yeo	(Appointed 22 November 2008)

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 2009

Auditors

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

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

On behalf of the Board



K M A Alim

Director

Dated:08/09/09.....

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to 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 accounts, the directors are required to:

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

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. 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**

We have audited the accounts of Immigration Law Practitioners' Association Limited for the year ended 31 March 2009 set out on pages 6 to 11. These accounts have been prepared under the historical cost convention and the accounting policies set out on page 8.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. 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 described on page 4 the company's directors are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' Report is not consistent with the accounts, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the accounts, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion

In our opinion the accounts give a true and fair view of the state of the company's affairs as at 31 March 2009 and of its profit for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

In our opinion:

- * the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practices, of the state of the company's affairs as at 31 March 2009 and of its profit for the year then ended;
- * the accounts have been properly prepared in accordance with the Companies Act 1985; and
- * the information given in the Directors' Report is consistent with the accounts.



H W Fisher & Company

Chartered Accountants
Registered Auditor
Acre House
11-15 William Road
London
NW1 3ER

Dated: 14/9/09

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2009

	Notes	2009 £	2008 £
Turnover	2	528,516	445,286
Cost of services to members		(333,366)	(272,980)
Gross profit		195,150	172,306
Administrative expenses		(80,772)	(173,689)
Operating profit/(loss)	3	114,378	(1,383)
Other income	5	4,485	3,544
Profit on ordinary activities before taxation		118,863	2,161
Tax on profit on ordinary activities	6	(18,699)	(327)
Profit on ordinary activities after taxation		100,164	1,834
Retained profit brought forward		170,118	168,284
Retained profit carried forward		270,282	170,118

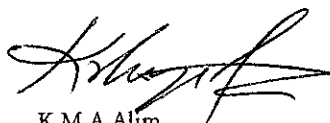
The profit and loss account has been prepared on the basis that all operations are continuing operations.

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 2009

	Notes	£	2009 £	£	2008 £
Fixed assets					
Tangible assets	7		1,152		2,431
Current assets					
Debtors	8	8,713		9,727	
Cash at bank and in hand		293,562		178,190	
			<u>302,275</u>	<u>187,917</u>	
Creditors: amounts falling due within one year	9	(33,145)		(20,230)	
Net current assets			<u>269,130</u>		<u>167,687</u>
Total assets less current liabilities			<u>270,282</u>		<u>170,118</u>
Capital and reserves					
Profit and loss account			<u>270,282</u>		<u>170,118</u>
Shareholders' funds	11		<u>270,282</u>		<u>170,118</u>

The accounts were approved by the Board on 8 September 2009



K M A Alim
 Director

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

1.2 Compliance with accounting standards

The accounts have been prepared in accordance with applicable accounting standards.

1.3 Turnover

Turnover represents the invoiced value of goods sold and services provided net of VAT.

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 Leasing

Rental payments under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

1.6 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.

1.7 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	
	2009	2008
	£	£
Members' subscription and course fees	480,557	374,426
Age Disputes	-	12,500
Detained Fast Track	7,900	13,588
Joseph Rowntree Charitable Trust	22,691	39,800
IBA Charitable Trust	10,000	-
Other Income	7,368	4,972
	<u>528,516</u>	<u>445,286</u>

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
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FOR THE YEAR ENDED 31 MARCH 2009

3	Operating profit/(loss)	2009	2008
		£	£
	Operating profit/(loss) is stated after charging:		
	Auditors' remuneration	<u>2,875</u>	<u>2,938</u>
4	Employees		
	Number of employees		
	The average monthly number of employees during the year was:		
		2009	2008
		Number	Number
		<u>5</u>	<u>5</u>
	Employment costs		
		£	£
	Wages and salaries	187,454	172,656
	Social security costs	20,933	18,735
	Other pension costs	13,089	48,020
		<u>221,476</u>	<u>239,411</u>
5	Other income	2009	2008
		£	£
	Interest receivable and similar income	<u>4,485</u>	<u>3,544</u>

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

6	Tax on profit on ordinary activities	2009	2009	2008	2008
		£	£	£	£
	Current tax				
	<u>UK corporation tax</u>				
	Current tax on income for the period	18,699		327	
			18,699		327
	Factors affecting the tax charge for the year				
	Profit on ordinary activities before taxation		118,863		2,161
	Profit on ordinary activities before taxation multiplied by standard rate of UK corporation tax of 21.00% (2008: 20.00%)		24,961		432
	Effects of:				
	Capital allowances for period in excess of depreciation		154		139
	Movement in tax losses		(6,416)		(244)
	Current tax charge		18,699		327
7	Tangible fixed assets				
			Plant and machinery	Fixtures, fittings & equipment	Total
			£	£	£
	Cost				
	At 1 April 2008 and at 31 March 2009		9,251	17,681	26,932
	Depreciation				
	At 1 April 2008		8,260	16,241	24,501
	Charge for the year		991	288	1,279
	At 31 March 2009		9,251	16,529	25,780
	Net book value				
	At 31 March 2009		-	1,152	1,152
	At 31 March 2008		991	1,440	2,431

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

8 Debtors	2009	2008
	£	£
Trade debtors	820	-
Prepayments and accrued income	7,893	9,727
	<u>8,713</u>	<u>9,727</u>
9 Creditors: amounts falling due within one year	2009	2008
	£	£
Trade creditors	4,832	3,816
Corporation tax	18,699	327
Other taxes and social security costs	5,637	5,415
Other creditors	203	40
Accruals and deferred income	3,774	10,632
	<u>33,145</u>	<u>20,230</u>
10 Pension costs		
<p>The company pays contributions into personal plans of all employees. The pension charge represents contributions payable by the company and amounted to £13,089 (2008; £48,020).</p>		
11 Reconciliation of movements in shareholders' funds	£	£
Profit for the financial year	100,164	1,834
Opening shareholders' funds	170,118	168,284
	<u>270,282</u>	<u>170,118</u>