

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 2008**

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

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<b>Directors</b>	I A Macdonald, QC A M Henderson S A Barrett-Brown S Shutter P Turpin K M A Alim N J B Armstrong T Barnden A H Mackenzie J Onslow-Cole J M Peirce A Smith
<b>Secretary</b>	S Shutter
<b>Company number</b>	2350422
<b>Registered office</b>	H W Fisher & Company Acre House 11-15 William Road London NW1 3ER
<b>Auditors</b>	H W Fisher & Company Acre House 11-15 William Road London NW1 3ER

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**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 2008**

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The directors present their report and accounts for the year ended 31 March 2008.

**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 influencing work to promote a just and equitable immigration law.

**Review of the business**

Our primary aim is to continue to provide support and assistance to our membership through training and through the dissemination of information and materials to as wide a group as possible to better enable representatives to advise, assist and represent clients in this field. In addition we work to promote a just and equitable immigration law through our influencing work.

The accounts show a pre-tax profit of £2,161, reversing the previous year's £13,526 deficit into a small profit. While expenditure increased, notably in the area of staff salaries because of payments associated with the end of the contract of the outgoing General Secretary, income was increased in part through an increase in membership fees and in part through increased income from training during the latter part of the year, as well as an increase in controls on expenditure. The Legal Officer's post continued to be part funded from grant funding during the year. We are grateful to the Joseph Rowntree Charitable Trust for their funding of the Legal Officer's post and to the Nuffield Foundation and Legal Services Commission for their funding of ILPA research and publications during the year. All income is applied to the benefit of the membership.

Reporting of management information on the accounts was substantially improved from August 2007 when a new Treasurer was appointed, filling a post that had stood vacant for the first part of the financial year, and the new General Secretary came into post.

The allocation of costs in the accounts has been altered this year to display a more accurate representation of the way money is spent. This means that not all heads of expenditure in the accounts, or allocation of sums between those correspond exactly to those of the previous year.

The Directors in their report for 2006-2007 stated of the reserves:

'We anticipate that, unless we can increase income substantially, they will be severely depleted in the coming year.'

The Directors are pleased to report that the increase in income was achieved, so that the reserves as of 31 March 2008 were in excess of £170,000. However, the Directors remain cautious; grant funding for the Legal Officer's post ends in November 2008 and the funding will have to be met from unrestricted funds while we shall also be paying for maternity cover for the Administration and IT manager post. The training market continues to be competitive and retention of members remains a priority to ensure income.

**Directors**

The directors who served during the year were:

I A Macdonald, QC	
C W Randall	(Resigned 29 November 2007)
B Singh	(Resigned 29 November 2007)
A M Henderson	
V Guedalla	(Resigned 29 November 2007)
S A Barrett-Brown	(Appointed 24 November 2007)
S Shutter	
P Turpin	(Appointed 10 July 2007)
K M A Alim	(Appointed 24 November 2007)
N J B Armstrong	(Appointed 24 November 2007)

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**  
**(LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2008**

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T Barnden	(Appointed 24 November 2007)
N M Carter	(Resigned 30 May 2007)
S Keeley	(Resigned 22 May 2007)
H McEwen	(Resigned 29 November 2007)
A H Mackenzie	(Appointed 24 November 2007)
J Onslow-Cole	(Appointed 24 November 2007)
J M Peirce	(Appointed 7 August 2007)
A Smith	

**Charitable contributions**

During the year the company made charitable donations of £1,910 (2007: £3,750).

**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.

**Auditors**

H W Fisher & Company were appointed auditors to the company and a resolution proposing that they be reappointed 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

Dated: .....

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

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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 SHAREHOLDERS

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We have audited the accounts of Immigration Law Practitioners' Association Limited for the year ended 31 March 2008 set out on pages 5 to 10. These accounts have been prepared under the accounting policies set out on page 7.

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**

The directors' responsibilities for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are as described on page 3.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

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 whether, in our opinion, the information given in the Directors' Report is consistent with the accounts.

In addition we report to you if, in our opinion, 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 other transactions 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 International Standards on Auditing (UK and Ireland) 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, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 March 2008 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: .....

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**  
**(LIMITED BY GUARANTEE)**  
**PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2008**

	Notes	2008 £	2007 £
Turnover	2	445,286	424,828
Cost of services to members		(272,980)	(265,960)
<b>Gross profit</b>		<b>172,306</b>	<b>158,868</b>
Administrative expenses		(173,689)	(175,710)
<b>Operating loss</b>	3	<b>(1,383)</b>	<b>(16,842)</b>
Other income	5	3,544	3,316
<b>Profit/(loss) on ordinary activities before taxation</b>		<b>2,161</b>	<b>(13,526)</b>
Tax on profit/(loss) on ordinary activities	6	(327)	-
<b>Profit/(loss) on ordinary activities after taxation</b>		<b>1,834</b>	<b>(13,526)</b>
Retained profit brought forward		168,284	181,810
<b>Retained profit carried forward</b>		<b>170,118</b>	<b>168,284</b>

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 2008*

	Notes	£	2008 £	£	2007 £
<b>Fixed assets</b>					
Tangible assets	7		2,431		4,037
<b>Current assets</b>					
Debtors	8	9,727		9,279	
Cash at bank and in hand		178,190		176,728	
			<u>187,917</u>	<u>186,007</u>	
<b>Creditors: amounts falling due within one year</b>	9	(20,230)		(21,760)	
<b>Net current assets</b>			<u>167,687</u>		<u>164,247</u>
<b>Total assets less current liabilities</b>			<u>170,118</u>		<u>168,284</u>
<b>Capital and reserves</b>					
Profit and loss account			<u>170,118</u>		<u>168,284</u>
<b>Shareholders' funds</b>	11		<u>170,118</u>		<u>168,284</u>

The accounts were approved by the Board on .....

Director

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

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2008

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### 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 on ordinary activities before taxation

Class of business	Turnover	
	2008	2007
	£	£
Members' subscription and course fees	374,426	375,078
Age Disputes	12,500	31,260
Detained Fast Track	13,588	-
Joseph Rowntree Charitable Trust	39,800	-
Other Income	4,972	18,490
	<hr/>	<hr/>
	445,286	424,828
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**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**  
**(LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2008

<b>3</b>	<b>Operating loss</b>	<b>2008</b>	2007
		£	£
	Operating loss is stated after charging:		
	Auditors' remuneration	2,938	2,806
		<u>          </u>	<u>          </u>
<b>4</b>	<b>Employees</b>		
	<b>Number of employees</b>		
	The average monthly number of employees during the year was:		
		<b>2008</b>	2007
		<b>Number</b>	Number
		5	5
		<u>          </u>	<u>          </u>
	<b>Employment costs</b>		
		£	£
	Wages and salaries	172,656	168,400
	Social security costs	18,735	18,080
	Other pension costs	48,020	12,779
		<u>          </u>	<u>          </u>
		<b>239,411</b>	<b>199,259</b>
		<u>          </u>	<u>          </u>
<b>5</b>	<b>Other income</b>	<b>2008</b>	2007
		£	£
	Interest receivable and similar income	3,544	3,316
		<u>          </u>	<u>          </u>

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**  
**(LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2008

<b>6</b>	<b>Tax on profit/(loss) on ordinary activities</b>	<b>2008</b>	<b>2008</b>	<b>2007</b>	<b>2007</b>
		£	£	£	£
	<b>Current tax</b>				
	<u>UK corporation tax</u>				
	Current tax on income for the period	<b>327</b>		-	
			<b>327</b>		-
	<b>Factors affecting the tax charge for the year</b>				
	Profit/(loss) on ordinary activities before taxation		<b>2,161</b>		(13,526)
	Profit/(loss) on ordinary activities before taxation multiplied by standard rate of UK corporation tax of 20.00% (2007: 19.00%)		<b>432</b>		(2,570)
	Effects of:				
	Expenses not deductible for tax purposes		-		713
	Capital allowances for period in excess of depreciation		<b>139</b>		217
	Movement in tax losses		<b>(244)</b>		-
	Other tax adjustments		-		1,640
	<b>Current tax charge</b>		<b>327</b>		-
<b>7</b>	<b>Tangible fixed assets</b>				
			<b>Plant and machinery</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Total</b>
			£	£	£
	<b>Cost</b>				
	At 1 April 2007		30,521	17,681	48,202
	Disposals		(21,270)	-	(21,270)
	<b>At 31 March 2008</b>		<b>9,251</b>	<b>17,681</b>	<b>26,932</b>
	<b>Depreciation</b>				
	At 1 April 2007		28,285	15,881	44,166
	On disposals		(21,270)	-	(21,270)
	Charge for the year		1,245	360	1,605
	<b>At 31 March 2008</b>		<b>8,260</b>	<b>16,241</b>	<b>24,501</b>
	<b>Net book value</b>				
	<b>At 31 March 2008</b>		<b>991</b>	<b>1,440</b>	<b>2,431</b>
	At 31 March 2007		2,237	1,800	4,037

The disposal represents fixtures, fittings and equipment no longer used and fully depreciated.

**IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**  
**(LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2008

8 Debtors	2008	2007
	£	£
Prepayments and accrued income	9,727	9,279
	<u>9,727</u>	<u>9,279</u>
9 Creditors: amounts falling due within one year	2008	2007
	£	£
Trade creditors	3,816	10,530
Corporation tax	327	-
Other taxes and social security costs	5,415	4,955
Other creditors	40	694
Accruals and deferred income	10,632	5,581
	<u>20,230</u>	<u>21,760</u>
	<u>20,230</u>	<u>21,760</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 £48,020 (2007; £12,779). £36,000 of this amount was one payment.</p>		
11 Reconciliation of movements in shareholders' funds	£	£
Profit/(loss) for the financial year	1,834	(13,526)
Opening shareholders' funds	168,284	181,810
	<u>170,118</u>	<u>168,284</u>
Closing shareholders' funds	<u>170,118</u>	<u>168,284</u>