

Immigration Law Practitioners' Association Limited  
(Limited by Guarantee)  
DIRECTORS AND OFFICERS

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DIRECTORS

I A Macdonald, QC  
C W Randall  
S M Shuter  
B Singh  
A M Henderson  
H McEwen  
V Guadalla  
President

Immigration Law Practitioners' Association Limited

FINANCIAL STATEMENTS

for the year ended  
31 March 2007

SECRETARY

S M Shuter

COMPANY NUMBER

2350422 (England and Wales)

REGISTERED OFFICE

12 Gleneagles Court  
Brighton Road  
Crawley  
West Sussex  
RH10 6AD

AUDITORS

Baker Tilly UK Audit LLP  
12 Gleneagles Court  
Brighton Road  
Crawley  
West Sussex  
RH10 6AD

**Immigration Law Practitioners' Association Limited**  
(Limited by Guarantee)  
DIRECTORS' REPORT

The directors present their report and financial statements of Immigration Law Practitioners' Association Limited for the year ended 31 March 2007.

**PRINCIPAL ACTIVITIES**

The principal activity of the company during the year was that of provision of training courses for immigration law practitioners and provision of regular briefings and updates.

**REVIEW OF THE BUSINESS AND FUTURE DEVELOPMENTS**

Our primary aim is to continue to provide support and assistance to our membership through the dissemination of information and materials to as wide a group as possible so as to better enable representatives to advise, assist and represent clients in this field.

The accounts show a deficit of just over £13,500 (2006 - £47,000). The reduction in the deficit is in part a result of securing funding for part of the Legal Officer's post in part through reduced project-related expenses. The deficit reflects that we have not increased the costs of membership in the last 12 months and also some reduction in income for training. The income derived from training courses is applied for the benefit of the membership and we hope that the membership will continue to support us to support them by attending training courses.

We are aware that our reporting of management information on the accounts needs to be improved. We were without a Treasurer from 25 November 2006 when Jawwad Luqmani resigned until the end of the financial year. Steps are being taken to address this.

Our reserves are down and while they remain in excess of £168,000. We anticipate that, unless we can increase income substantially, they will be severely depleted in the coming year.

**RESULTS AND DIVIDENDS**

The trading loss for the year was £13,526.

**DIRECTORS**

The following directors have held office since 1 April 2006:

I. A. Macdonald, QC	
C. W. Randall	
J. A. Luqmani	(Resigned 25 November 2006)
S. M. Shuter	(Resigned 30 May 2007)
N. M. Carter	(Resigned 25 November 2006)
M. Charvin	(Appointed 25 November 2006)
B. Singh	
A. M. Henderson	
K. Corrin	(Resigned 25 November 2006)
M. Davis	(Resigned 25 November 2006)
S. Keeley	(Appointed 25 November 2006 and resigned 22 May 2007)
N. Owen	(Resigned 25 November 2006)
R. Toal	(Resigned 25 November 2006)
H. McEwen	
V. Gueddalla	

**Immigration Law Practitioners' Association Limited**  
(Limited by Guarantee)  
DIRECTORS' REPORT (CONTINUED)

**COMPANY STATUS**

There is no authorised or issued share capital. The company is incorporated under the Companies Act 1985, and is limited by its members guarantee to contribute to assets in the event of it being wound up to a maximum of £1 per member.

**CHARITABLE DONATIONS**

2007	2006
£	£

During the year the company made the following payments:

Charitable donations	3,750	.....
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**AUDITORS**

The directors, having been notified of the cessation of the partnership known as Baker Tilly, resolved that Baker Tilly UK Audit LLP be appointed as successor auditor with effect from 1 April 2007, in accordance with the provisions of the Companies Act 1985, s26(5). Baker Tilly UK Audit LLP has indicated its willingness to continue in office.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

The directors who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each of the directors have confirmed that they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

By order of the board

Philip Turpin  
Director



Immigration Law Practitioners' Association Limited  
(Limited by Guarantee)  
DIRECTORS' RESPONSIBILITIES IN THE PREPARATION  
OF FINANCIAL STATEMENTS

The directors are responsible for preparing the Annual 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). The financial statements 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 those financial statements, the directors are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. 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 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 financial statements 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.

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

We have audited the financial statements on pages 5 to 12.

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 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.

**Respective responsibilities of the directors and auditors**  
The directors' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements 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 financial statements 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 financial statements.

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 financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, 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 financial statements 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 financial statements.

**Opinion**

In our opinion  
- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs at 31 March 2007 and of its loss for the year then ended  
- and have been properly prepared in accordance with the Companies Act 1985, and  
- the information given in the Directors' Report is consistent with the financial statements.

BAKER TILLY UK AUDIT LLP  
Registered Auditor  
Chartered Accountants  
12 Gloucesters Court  
Brighton Road  
Crawley  
West Sussex  
RH10 6AD



Immigration Law Practitioners' Association Limited  
(Limited by Guarantee)  
PROFIT AND LOSS ACCOUNT  
for the year ended 31 March 2007

	Notes	2007 £	2006 £
TURNOVER	1	424,828	393,071
Other operating expenses	2	441,670	449,334
OPERATING LOSS		(16,842)	(56,263)
Investment income	3	3,316	4,905
LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION	4	(13,526)	(51,358)
Taxation	6	-	(4,312)
LOSS ON ORDINARY ACTIVITIES AFTER TAXATION	11	(13,526)	(47,046)

The operating loss for the year arises from the company's continuing operations.

No separate Statement of Total Recognised Gains and Losses has been presented as all such gains and losses have been dealt with in the Profit and Loss Account.

Immigration Law Practitioners' Association Limited  
(Limited by Guarantee)  
BALANCE SHEET  
31 March 2007

	Notes	2007 £	2006 £
FIXED ASSETS			
Tangible assets	7	4,037	6,394
CURRENT ASSETS			
Debtors	8	9,279	15,166
Cash at bank and in hand		176,728	207,027
CREDITORS: Amounts falling due within one year	9	186,007	222,193
NET CURRENT ASSETS		21,760	46,777
TOTAL ASSETS LESS CURRENT LIABILITIES		168,284	181,810
CAPITAL AND RESERVES			
Profit and loss account	11	168,284	181,810
SHAREHOLDERS' FUNDS		168,284	181,810

The financial statements on pages 6 to 12 were approved by the board of directors and authorised for issue on ..... and are signed on its behalf by:

Philip Turpin Director

Immigration Law Practitioners' Association Limited  
(Limited by Guarantee)  
ACCOUNTING POLICIES

Immigration Law Practitioners' Association Limited  
(Limited by Guarantee)  
NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2007

**BASIS OF ACCOUNTING**  
The financial statements have been prepared under the historical cost convention.

**TANGIBLE FIXED ASSETS**  
Fixed assets are stated at historical cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

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

**DEFERRED TAXATION**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

**LEASED ASSETS**

The annual rentals on 'operating leases' are charged to the profit and loss account on a straight line basis over the lease term.

**PENSIONS CONTRIBUTIONS**

The pension costs charged in the financial statements represent the contributions payable by the company during the year.

**TURNOVER**

Turnover represents the invoiced value, net of Value Added Tax, of goods sold and services provided to customers.

1. **TURNOVER AND LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION**  
The company's turnover and loss before taxation were all derived from its principal activity wholly undertaken in the United Kingdom.

<b>2. OTHER OPERATING EXPENSES</b>	2007	2006
	£	£
Direct costs	266,960	290,053
Administrative expenses	175,710	159,281
	.....	.....
	441,670	449,334
	.....	.....

<b>3. INVESTMENT INCOME</b>	2007	2006
	£	£
Bank interest	3,316	4,905
	.....	.....

<b>4. LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	2007	2006
	£	£
Loss on ordinary activities before taxation is stated after charging/(crediting):		
Depreciation of tangible assets:		
Change for the year:	2,357	2,470
owned assets		
Operating lease rentals:	28,668	27,000
Land and buildings		
Auditors remuneration	2,806	2,454
	.....	.....

<b>5. EMPLOYEES</b>	2007	2006
	No.	No.
The average monthly number of persons (excluding directors) employed by the company during the year was:		
Office and management	6	4
	...	...

<b>Staff costs for the above persons:</b>	£	£
Wages and salaries	168,400	166,837
Social security costs	18,080	15,872
Other pension costs	12,779	8,507
	.....	.....
	199,259	191,216
	.....	.....

During the year no remuneration was paid to the directors (2005: £nil)



Immigration Law Practitioners' Association Limited  
(Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
for the year ended 31 March 2007

6. TAXATION		2007	2006
		£	£
Domestic current year tax		-	(4,312)
Adjustment for prior years		.....	.....
Current tax charge		-	(4,312)
Factors affecting the tax charge for the year		.....	.....
Loss on ordinary activities before taxation		(13,526)	(51,358)
Loss on ordinary activities before taxation multiplied by standard rate of UK corporation tax for small companies of 19.00% (2006: 19.00%)		(2,570)	(9,758)
Effects of:		.....	.....
Non deductible expenses		713	8,447
Depreciation in excess of capital allowances		217	60
Tax losses utilised		-	(4,312)
Other tax adjustments		1,640	1,251
		2,570	5,446
Current tax charge		.....	.....
		-	(4,312)

7. TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
1 April 2006	31,958	17,681	49,639
Disposals	(1,437)	-	(1,437)
31 March 2007	30,521	17,681	48,202
Depreciation			
1 April 2006	27,814	15,431	43,245
Charge in the year	1,907	430	2,337
Disposals	(1,437)	-	(1,437)
31 March 2007	28,284	15,881	44,165
Net book value			
31 March 2007	2,237	1,800	4,037
31 March 2006	4,144	2,250	6,394

Immigration Law Practitioners' Association Limited  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
for the year ended 31 March 2007

8. DEBTORS		2007	2006
		£	£
Due within one year:			
Corporation tax		9,279	4,312
Prepayments and accrued income		.....	.....
		9,279	15,166

9. CREDITORS: Amounts falling due within one year

	2007	2006
	£	£
Bank overdraft	-	13,760
Trade creditors	10,530	22,267
Taxes and social security costs	4,955	4,698
Other creditors	694	-
Accruals and deferred income	5,581	6,052
	21,760	46,777

10. LIABILITY OF MEMBERS

Each of the members has agreed to contribute an amount not exceeding £1 in the event of the company being wound up. There is no authorised share capital.

11. STATEMENT OF MOVEMENT ON RESERVES

	Profit and loss account
	£
1 April 2006	181,810
Retained loss for the year	(13,526)
31 March 2007	168,284

**Immigration Law Practitioners' Association Limited**  
**(Limited by Guarantee)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 for the year ended 31 March 2007

12. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2007 the company had annual commitments under non-cancellable operating leases as follows:

	2007	2006
	£	£
Land and buildings		
expiring in the first year	27,000	-
expiring in the second to fifth year	-	27,000
	.....	.....
	27,000	27,000
	.....	.....

13. PENSION COMMITMENTS

The company pays contributions into personal plans of certain employees. The pension charge represents contributions payable by the company and amounted to £12,779 (2006 - £6,797).