

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

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

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017**

**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**

	<b>Page</b>
<b>Directors' and Trustees' Report</b>	<b>2 - 8</b>
<b>Independent Auditor's Report</b>	<b>9 - 10</b>
<b>Statement of Financial Activities</b>	<b>11</b>
<b>Balance Sheet</b>	<b>12</b>
<b>Statement of Cash Flows</b>	<b>13</b>
<b>Notes to the Financial Statements</b>	<b>14 – 23</b>

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## DIRECTORS' AND TRUSTEES' REPORT

### FOR THE YEAR ENDED 31ST MARCH 2017

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2017, 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 2017

#### Achievement and activities

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

#### 1. Legal policy, research and litigation

##### *Immigration Act 2016*

ILPA focused on explaining the effects of the Immigration Act 2016 and potential challenges to the new legislation more widely.

A training pack was developed and used to deliver training to immigration lawyers across the country. Building on this work, a book was written, published by Bloomsbury Professional, *A Guide to the Immigration Act 2016*. This enabled ILPA to share its analysis of every area of the Immigration Act 2016 and its insights gained from the parliamentary debates to the widest possible range of practitioners, as the legislation affects criminal law, housing, community care and employment law as well as immigration.

##### *Other Bills*

ILPA advised a group of refugee and student organisations on an amendment, a version of which ILPA had sponsored during the parliamentary debates on the Immigration Act 2016, to the Higher Education and Research Bill aimed at securing access to student loans for higher education for young people granted forms of protection in the UK other than leave as refugees. Whilst the new version of the amendment was not adopted the advocacy led to the Government changing its policy towards resettled Syrians who are now recognized as refugees rather than granted humanitarian protection on arrival in the UK from July 2017 and those already in the UK can upgrade their status. This was a significant success with the effect that resettled Syrians will be properly recognised as refugees, an internationally recognised status affording immediate access to higher education finance in the UK among a number of other important rights, including the right to a refugee travel document making it possible for Syrian refugees to travel outside the UK and search for family members scattered across other countries.

##### *Brexit*

ILPA published a series of twelve position papers for members of the public on legal issues relating to the EU referendum prior to the vote on whether the UK should leave the European Union. The work undertaken and the group of experts convened enabled ILPA to take a lead role in developing advocacy positions in relation to the rights of migrants from European Economic Area (EEA) countries and Switzerland living in the UK following the referendum result and informing the work of other organisations. ILPA has undertaken advocacy on Brexit on a number of fronts, contributing to parliamentary inquiries and other evidence-gathering bodies, meeting with and making submissions to the Home Office on EEA/Swiss residence rights and application processes, and writing directly to Michel Barnier of the European Commission, lead negotiator for the European Union to draw his attention to the potentially unlawful nature of new regulations purporting to implement the free movement directive (Directive 2004/38/EC) in the UK.

##### *Other achievements*

- Review of Tier 2 – rights of dependents of Tier 2 workers to work preserved (ILPA and others).
- Victory on residence test for legal aid in the Supreme Court. ILPA contributed to analysis, advocacy and raising awareness of the changes.
- Tribunal procedure committee persuaded not to make rules for accelerated appeals procedure in detention.
- Chief Inspector's damning report on administrative review – ILPA has contributed evidence and analysis to enquiry.
- Support for work in Calais, including training for lawyers in the camps.
- With others persuaded government not to impose new restrictions on rights of recognized refugees.
- New statelessness publication with University of Liverpool (and training that followed).
- Fees for tribunal were raised to £800 during the year. Advocacy by ILPA and others and legal challenges to tribunal fees (e.g. in employment) eventually persuaded government to reduce them and refund those who had paid the higher fees
- With others persuaded Home Office to act quickly to address mistaken change to the immigration rules which would have imposed new residence requirements on dependents of investors.
- Work to set up Athens Legal Support project took place during this period.

#### 2. Membership services

In addition to our regular support for members we offered two additional seminars and networking events. In December 2016 we hosted a networking event in Leeds on EU law and immigration: now and in the future.

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## DIRECTORS' AND TRUSTEES' REPORT (Cont'd)

### FOR THE YEAR ENDED 31ST MARCH 2017

In February 2017 we hosted a networking and getting involved event which was well received and led to a number of members becoming tutors on ILPA's training courses for the first time

#### 3. ILPA Training courses

In the financial year April 2016 to March 2017 ILPA delivered 32 fee paying training events to 997 participants. We also ran an additional six free training sessions. Eight of the training events were out of London.

ILPA ran conferences on Business Immigration in the UK in London and Manchester and on free movement of EEA Nationals. We also trained MPs' researchers in a direct arrangement with the Houses of Parliament Learning and Development team.

#### 4. Information services

ILPA published a series of 15 information sheets on the Immigration Act 2016 for community organisations covering each of the key areas of the new legislation and explaining how these enter into force.

Brexit - a series of nine short and accessible information sheets were published explaining the rights of EEA and Swiss nationals in the context of Brexit to complement and provide a way of understanding more technical information available. The series continues to grow. The information series has been published on a dedicated ILPA website page alongside links to other useful resources for EEA/Swiss nationals in order to provide an authoritative one-stop resource on the impact of Brexit on individual rights.

#### **Key performance indicators**

ILPA has agreed the following key performance indicators and the progress against each indicator for 16/17 is outlined below:

1. Overall satisfaction with ILPA – Good progress on track  
2014 – 64% very satisfied, 34% satisfied, 2% not satisfied  
2015 – 63% very satisfied, 36% satisfied, 1% not satisfied  
2016 – 57% very satisfied, 41% Satisfied, 2% not satisfied
2. Percentage of members who would recommend us to colleagues - Good progress on track  
2014 – 98%  
2015 – 99%  
  
In 2016 we changed to the industry standard of the Net Promoter Score. Our Net Promoter Score is 67% which is considered excellent.
3. Percentage of members who think we provide value for money – Good progress on track  
2014 – 97%  
2015 – 97%  
2016 – 96%
4. Percentage of members who feel ILPA represents them effectively- Good progress on track  
2014 – 90%  
2015 – 92%  
2016 – 96%
5. Level of income generated from membership fees, training and grants – Good progress on track – as measured from audited accounts
6. Level of reserves and allocation of designated funds – good progress – ILPA has spent money from both designated funds and reserves and we are on track to continue to reduce our overall level of reserves.

#### **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.

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

### FOR THE YEAR ENDED 31ST MARCH 2017

#### FINANCIAL REVIEW

The Statement of Financial Activities showed a net deficit of £60,964 for the year, up from the previous year's £41,681 deficit and reserves stand at £635,096 down from the previous year's £696,060.

Income from membership fell to £207,832 in 16/17 as compared to £215,098 in 2015-2016. This was due to a change to our membership fees model to allow Barrister Chambers to join ILPA as organisations. Training income stands at £176,910 which is slightly higher than 15/16 level of £173,620.

The funding for the Legal Officer post from the Joseph Rowntree Charitable Trust was funded for the second year in a new 3 year project.

Unbound Philanthropy funding for a capacity-building project came to an end whilst the one year for a Parliamentary Officer came to an end. ILPA was awarded three years of operational funding from Unbound Philanthropy which started this year.

Celina Kin-Armbrust returned from maternity leave in January 2017. Mark Wilson provided maternity cover for Celina's role from April 2016 to January 2017. Tamara Smith completed her one year post as Parliamentary Officer in February 2017. Elizabeth White our Information Officer left ILPA in December 2016 after 15 years' service. Claire Laizans joined ILPA in January 2017 in her role as Parliamentary and Information Officer.

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.

#### 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. In setting this policy the Committee of Trustees takes account of the following factors:

1. Staff contracts: maximum period of notice for any staff contract is three months. ILPA has long-serving staff and this affects the maximum amount of statutory redundancy payable
2. Commitments. ILPA's current lease expires in September 2017 and there is no break clause between now and then so departing early may involve incurring expenses. ILPA leases equipment such as franking machines and pays for annual services such as website hosting.

Six months running costs is calculated on the basis of projected expenditure, with no allowance made for projected income, adjusted in the light of any actual expenditure that exceeds projected expenditure. The current reserves amount fixed by ILPA is £310,000.

The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £450,705 (2016 - £501,287). Therefore the level of unrestricted funds has reduced in the last year. In addition ILPA designated £183,311 to specific activities in 16/17 and by the 31st March 2017 the level of designated funds had reduced to £145,235.

ILPA has designated further funds for use in 17/18 and also plans to run another planned deficit budget.

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## DIRECTORS' AND TRUSTEES' REPORT (Cont'd)

### FOR THE YEAR ENDED 31ST MARCH 2017

Our approach is to reduce our level of both unrestricted funds and designated funds in a planned way over the next few years ensuring that we spend these resources on activities and services demanded and needed by our members.

#### **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 2015 to 2018 includes the following objectives:

1. Increase ILPA membership so that a greater proportion of practitioners in immigration, asylum and nationality law and 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
5. Support legal research and analysis that will lead to improvements in practice
6. Support and lead 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.

##### **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.

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

### FOR THE YEAR ENDED 31ST MARCH 2017

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.

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Company Number:** 02350422

**Charity Number:** 1155286

#### Directors / Trustees

A C Berry (Chair)

H El-Chamaa

A Mohsin

R Toal

M B Vozila

E M Sibley (Treasurer)

N Rathbone Pullen

R Logan – Resigned 19 November 2016

A Als

G McGill

K Bradbury

V Ganguin

N G Williams – Appointed 19 November 2016

**Secretary:** M B Vozila

**Senior Management:** N Francis (Chief Executive Officer)

**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



# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

### FOR THE YEAR ENDED 31ST MARCH 2017

#### 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 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

19 SEPTEMBER 2017

# 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 31<sup>st</sup> March 2017, 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 31<sup>st</sup> March 2017 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 8, 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](http://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 & PARTNERS**  
**CHARTERED ACCOUNTANTS**  
**STATUTORY AUDITOR**

**EAGLE HOUSE**  
**167 CITY ROAD**  
**LONDON EC1V 1AW**

**19 SEPTEMBER 2017**

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31ST MARCH 2017**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Notes	General Funds £	Designated Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<b>Income</b>						
Grants and donations	2	25	-	66,667	66,692	40,025
Income from charitable activities	3	414,408	-	62,835	477,243	492,161
Income from other trading activities	4	23,040	-	-	23,040	21,740
Investment income	5	1,436	-	-	1,436	1,375
<b>Total income</b>		<u>438,909</u>	<u>-</u>	<u>129,502</u>	<u>568,411</u>	<u>555,301</u>
<b>Expenditure</b>						
Expenditure on charitable activities	6	489,491	48,115	91,769	629,375	596,982
<b>Total Expenditure</b>		<u>489,491</u>	<u>48,115</u>	<u>91,769</u>	<u>629,375</u>	<u>596,982</u>
<b>Net income/(expenditure) and net movement in funds for the year before transfers</b>		(50,582)	(48,115)	37,733	(60,964)	(41,681)
Transfers between funds		-	10,039	(10,039)	-	-
<b>Net income/(expenditure) and net movement in funds for the year after transfers</b>		(50,582)	(38,076)	27,694	(60,964)	(41,681)
<b>Reconciliation of funds</b>						
Total funds brought forward		501,287	183,311	11,462	696,060	737,741
<b>Total funds, carried forward</b>		<u>450,705</u>	<u>145,235</u>	<u>39,156</u>	<u>635,096</u>	<u>696,060</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 23 form part of these accounts.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

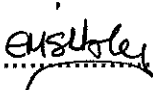
BALANCE SHEET

AS AT 31ST MARCH 2017

	Notes	2017		2016	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		5,496		2,631
			<u>5,496</u>		<u>2,631</u>
<b>Current assets</b>					
Debtors	12	33,075		30,073	
Cash at bank and in hand		737,035		773,126	
		<u>770,110</u>		<u>803,199</u>	
<b>Liabilities</b>					
Creditors falling due with in one year	13	(140,510)		(109,770)	
<b>Net current assets</b>			629,600		693,429
<b>Net assets</b>			<u>635,096</u>		<u>696,060</u>
<b>The funds of the charity</b>					
Unrestricted funds:					
General	14		450,705		501,287
Designated	14		145,235		183,311
Restricted funds	14		39,156		11,462
<b>Total charity funds</b>			<u>635,096</u>		<u>696,060</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 19 September 2017 and were signed on its behalf by:

.....  ..... E Sibley (Treasurer)

Company Registration No: 02350422

The notes on pages 14 to 23 form part of these accounts.

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017**

	Notes	2017 £	2016 £
<b>Net cash used in operating activities</b>	17	<u>(31,470)</u>	<u>(46,520)</u>
<b>Cash flows from investing activities</b>			
Interest income		1,436	1,375
Purchase of tangible fixed assets		(6,057)	(576)
<b>Cash provided by / (used in) investing activities</b>		<u>(4,621)</u>	<u>799</u>
Decrease in cash & cash equivalents in the year		<u>(36,091)</u>	<u>(45,721)</u>
Cash & cash equivalents at the beginning of the year		773,126	818,847
<b>Total cash &amp; cash equivalents at the end of the year</b>		<u><u>737,035</u></u>	<u><u>773,126</u></u>

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31ST MARCH 2017

#### 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 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 show net expenditure of £60,964 for the year. However, the Charity has free reserves of £445,209. 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) Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date o when they are received or receivable. Deprecation on the related fixed assets is charged against the restricted fund.
- (e) 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.
- (f) 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.
- (g) Advertising income is recognised as earned (that is, as the related goods or services are provided).
- (h) Investment income is included when receivable.

# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31ST MARCH 2017

#### 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.

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.

#### 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.



# THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31ST MARCH 2017

#### 1.10 Cash at bank and in hand

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

#### 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

	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Unbound Philanthropy - Building Capacity	-	16,667	16,667	40,000
Unbound Philanthropy - Operational Support	-	50,000	50,000	-
Donations	25	-	25	25
	<u>25</u>	<u>66,667</u>	<u>66,692</u>	<u>40,025</u>

The grants and donations income in 2016 totalling £40,025 was attributed to unrestricted funds of £25 and restricted funds of £40,000.

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2017**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2017 £</b>	<b>Total 2016 £</b>
<b>Training and conferences</b>				
<i>Grant income:</i>				
Trust for London	-	-	-	30,000
Donations in kind	9,084	-	9,084	17,790
Course fees	176,910	-	176,910	173,620
Consultancy fees	20,582	-	20,582	11,824
	<u>206,576</u>	<u>-</u>	<u>206,576</u>	<u>233,234</u>
<b>Membership services</b>				
Members' subscriptions	207,832	-	207,832	215,098
	<u>207,832</u>	<u>-</u>	<u>207,832</u>	<u>215,098</u>
<b>Legal policy, research and litigation</b>				
<i>Grant income:</i>				
The A B Charitable Trust	-	3,333	3,333	6,667
Joseph Rowntree Charitable Trust	-	33,332	33,332	33,332
Unbound Philanthropy - Parliamentary Officer	-	26,170	26,170	3,830
	<u>-</u>	<u>62,835</u>	<u>62,835</u>	<u>43,829</u>
Total income from charitable activities	<u>414,408</u>	<u>62,835</u>	<u>477,243</u>	<u>492,161</u>

Income from charitable activities in 2016 totalling £492,161 was attributed to unrestricted funds of £418,332 and restricted funds of £73,829.

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.

<b>Name</b>	<b>Training £</b>	<b>Venue £</b>
Ilda de Sousa - Kingsley Napley LLP	800	-
Burges Salmon LLP - FREE Venue	-	360
David Chirico -1 Pump Court	400	-
Eleanor Sibley - Field Court Chambers	400	-
Elsbeth Guild - Kingsley Napley LLP	400	-
Garden Court North - FREE Venue	-	684
Gillian Brownlee - Kingsley Napley LLP	600	-
James Perrott - Macfarlanes LLP	400	-
Jane Ryan - Bhatt Murphy Solicitors	400	-
Kingsley Napley LLP - FREE Venue	-	1,368
Landmark Chambers - FREE Venues	-	672
Philip Barth - Withers LLP	400	-
Ronan Toal - Garden Court Chambers	800	-
Shahirur Choudhury - Kingsley Napley LLP	600	-
Sonali Naik - Garden Court Chambers	400	-
Tim Buley - Landmark Chambers	400	-
	<u>6,000</u>	<u>3,084</u>

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2017**

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Total 2017 £</b>	<b>Total 2016 £</b>
Advertising income	20,040	20,040	21,740
Other income	3,000	3,000	-
	<u>23,040</u>	<u>23,040</u>	<u>21,740</u>

The other trading income in 2016 totalling £21,740 was attributed to unrestricted funds.

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds £</b>	<b>Total 2017 £</b>	<b>Total 2016 £</b>
Interest on cash deposits	1,436	1,436	1,375
	<u>1,436</u>	<u>1,436</u>	<u>1,375</u>

The investment income in 2016 totalling £1,375 was attributed to unrestricted funds.

**6. ANALYSIS OF EXPENDITURE**

	<b>Training and conferences £</b>	<b>Membership services £</b>	<b>Information services £</b>	<b>Legal policy, research and litigation £</b>	<b>Total 2017 £</b>	<b>Total 2016 £</b>
Staff costs	57,800	45,729	57,823	118,110	279,462	245,661
Other direct activity costs	77,018	56,846	6,734	21,247	161,845	176,958
Support costs (Note 7)	44,323	21,453	26,250	64,186	156,212	134,160
Governance costs (Note 7)	9,039	4,375	5,353	13,089	31,856	40,203
	<u>188,180</u>	<u>128,403</u>	<u>96,160</u>	<u>216,632</u>	<u>629,375</u>	<u>596,982</u>

Of the £629,375 expenditure in 2017 (2016 - £597,982), £537,606 was charged to unrestricted funds (2016 - £477,839) and £91,769 to restricted funds (2016 - £119,143).

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2017**

**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 four 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.

	<b>General support</b>	<b>Governance function</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General office and finance staff	54,144	17,804	71,948	65,145
Management staff	23,957	-	23,957	22,841
Premises and equipment costs	31,734	-	31,734	31,346
Communications and IT costs	14,064	-	14,064	11,061
Legal and professional costs	2,094	9,252	11,346	7,272
Depreciation	3,192	-	3,192	2,084
Other office expenses	16,285	-	16,285	19,016
AGM costs	8,113	-	8,113	9,455
Board expenses	2,629	-	2,629	1,583
Audit fees	-	4,800	4,800	4,560
	<u>156,212</u>	<u>31,856</u>	<u>188,068</u>	<u>174,363</u>

**8. NET INCOME/(EXPENDITURE) FOR THE YEAR**

This is stated after charging:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Depreciation	3,192	2,084
Operating lease rentals – land and buildings and equipment	25,777	25,916
Audit fee	<u>4,800</u>	<u>4,560</u>

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

Staff costs are as follows:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Salaries	304,491	286,607
Social security	27,982	28,671
Pension	19,606	18,369
Termination payment	23,288	-
	<u>375,367</u>	<u>333,647</u>

During the year, following legal advice, the Charity agreed employment termination terms with an employee, amounting to total cost of £23,288. The total cost is recognised in the accounts under staff costs. The whole liability was settled during the year.

There is one employee whose annual employee benefits were between £60,000 and £70,000.

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 £4,863 (2016 - £3,744)

None of the Trustees received any remuneration during the year. Travel costs reimbursement of £1,476 (2016 - £296) was paid to two (2016 – one) Trustees.

The key management personnel of the Charity comprise of the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £43,320 (2016 - £41,350).

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2017**

**10. STAFF NUMBERS**

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

	<b>2017</b>	<b>2016</b>
Training and conferences	2.0	1.5
Membership services	1.0	2.0
Information services	1.0	1.0
Legal policy, research & litigation	2.5	1.5
Management	0.5	0.5
General office	1.5	1.5
	<u>8.5</u>	<u>8.0</u>

**11. TANGIBLE FIXED ASSETS**

		<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
<b>Net book value</b>			
Fixtures, fittings and equipment		5,496	2,631
		<u>5,496</u>	<u>2,631</u>
<b>Cost</b>	<b>Opening Balances</b>		<b>Closing Balances</b>
	<b>£</b>	<b>Additions</b>	<b>£</b>
		<b>£</b>	
Fixtures, fittings and equipment	35,972	6,057	(1,440)
	<u>35,972</u>	<u>6,057</u>	<u>(1,440)</u>
			<u>40,589</u>
<b>Depreciation</b>	<b>Opening Balances</b>	<b>Charge For Year</b>	<b>Closing Balances</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixtures, fittings and equipment	33,341	3,192	(1,440)
	<u>33,341</u>	<u>3,192</u>	<u>(1,440)</u>
			<u>35,093</u>

**12. DEBTORS**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade debtors	18,800	13,745
Other debtors	2,711	2,687
Prepayments	11,564	13,641
	<u>33,075</u>	<u>30,073</u>

**13. CREDITORS: amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	22,244	16,806
Other taxes and social security costs	9,400	11,697
Deferred income (Note 16)	79,521	60,640
Accruals	29,345	20,627
	<u>140,510</u>	<u>109,770</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

14. MOVEMENTS IN FUNDS

	Balance as at 01.04.16 £	Income £	Expenditure £	Transfers	Balance as at 31.03.17 £
<b>Restricted funds:</b>					
<b>Voluntary income</b>					
Unbound Philanthropy - Building Capacity	-	16,667	16,667	-	-
Unbound Philanthropy - Operational Support	-	50,000	12,267	-	37,733
<b>Training and conferences</b>					
Trust for London	1,423	-	-	-	1,423
<b>Legal policy, research and litigation</b>					
The A B Charitable Trust	-	3,333	3,333	-	-
Diana, Princess of Wales Memorial Fund	10,039	-	-	(10,039)	-
Joseph Rowntree Charitable Trust	-	33,332	33,332	-	-
Unbound Philanthropy - Parliamentary Officer	-	26,170	26,170	-	-
	<u>11,462</u>	<u>129,502</u>	<u>91,769</u>	<u>(10,039)</u>	<u>39,156</u>
<b>Designated funds:</b>					
One off staff related costs	33,284	-	32,331	-	953
Premises related costs	50,000	-	-	-	50,000
Member events and free training	40,000	-	8,816	-	31,184
Infrastructure improvement	12,582	-	-	-	12,582
Future project development	47,445	-	6,968	-	40,477
Refugee Children	-	-	-	10,039	10,039
	<u>183,311</u>	<u>-</u>	<u>48,115</u>	<u>10,039</u>	<u>145,235</u>
<b>General funds:</b>	501,287	438,909	489,491	-	450,705
Total unrestricted funds	<u>696,060</u>	<u>568,411</u>	<u>629,375</u>	<u>10,039</u>	<u>595,940</u>
Total funds	<u>696,060</u>	<u>568,411</u>	<u>629,375</u>	<u>-</u>	<u>635,096</u>

**Description, nature and purpose of restricted funds:**

**Unbound Philanthropy – Building Capacity:** To deliver and put in place a 3 year strategic plan for ILPA.

**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.

**The A B Charitable Trust:** To support the work of the Legal Officer.

**Diana, Princess of Wales Memorial Fund:** Refugee Children's Project: Training, publications, dissemination of information and support for the children's subcommittee to support those working with refugee children. The balance brought forward from 2015/16 is transferred to unrestricted funds due to the closure of the funding organisation. The Trustees have ring-fenced the funds in designated reserves to be spent on activities related to refugee children.

**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.

**Unbound Philanthropy – Parliamentary Officer:** To support the work of the Parliamentary Officer.

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2017**

**14. MOVEMENTS IN FUNDS (Cont/d)**

**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:**

**One off staff costs:** To ensure ILPA can meet its obligations of sick and maternity pay.

**Premises related costs:** To cover the costs of securing new premises and renovations.

**Member events and free training:** To fund free members events and training.

**Infrastructure improvement:** To develop and improve our website.

**Future project development:** To help develop and match fund projects with partner organisations.

**Refugee Children:** To carryout support work for refugee children.

**15. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS**

	<b>General funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Fixed assets	5,496	-	-	5,496
Net current assets	445,209	145,235	39,156	629,600
	<u>450,705</u>	<u>145,235</u>	<u>39,156</u>	<u>635,096</u>

**16. DEFERRED INCOME**

	<b>2017 £</b>	<b>2016 £</b>
Balance as at 1st April	60,640	64,060
Amount released to income in the year	(60,640)	(64,060)
Amount deferred in the year	79,521	60,640
Balance as at 31st March	<u>79,521</u>	<u>60,640</u>

Deferred income comprises:

- Grant income received from Esmee Fairbairn Foundation (Strategic Legal Funds) of £50,000 towards project commencing in 2017/2018.
- Contract income received from ECRE Children Project of £20,141 towards project activity commencing in 2017/18.
- Training fees of £4,170 relating to courses to be held in 2017 / 2018.
- Membership fees of £5,210 relating to memberships commencing from April 2017.

**THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2017**

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

	2017	2016
	£	£
Net movement in funds	(60,964)	(41,681)
Add back depreciation	3,192	2,084
Deduct interest income shown in investment activities	(1,436)	(1,375)
Decrease / (increase) in debtors	(3,002)	(10,477)
Increase in creditors	30,740	4,929
<b>Net cash used in operating activities</b>	<u><u>(31,470)</u></u>	<u><u>(46,520)</u></u>

**18. OPERATING LEASE COMMITMENTS**

The charity has operating lease commitments as shown below.

	<b>Land &amp; buildings</b>		<b>Other</b>	
	2017	2016	2017	2016
	£	£	£	£
Under one year	12,500	25,000	639	916
Two to five years	-	12,500	959	-
	<u><u>12,500</u></u>	<u><u>37,500</u></u>	<u><u>1,598</u></u>	<u><u>916</u></u>

**19. PENSION COSTS**

The pension cost charge represents contributions payable by the charity to the fund and amounted to £19,606 (2016 - £18,369). Contributions totalling £nil (2016 - £nil) were payable to the fund at the year end and are included in creditors.

**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.