

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

England & Wales · Charity number 1155286

Details

Other names ILPA

Status Registered

Legal form Charitable company

Company number [02350422](#)

Registered 2014-01-10

Register [View on the Charity Commission register](#)

Contact

Address Ilpa
Borough Yards
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Website www.ilpa.org.uk

Activities

Objects: 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. 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

Activities: ILPA is a professional association with 1000 members individuals and organisations practicing in all aspects of immigration, asylum and nationality law. ILPA's main aims are to promote and improve the advice and representation of immigrants, to disseminate information on developments in the law and to secure a just and equitable system of immigration, asylum and nationality law practice.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£755,097	£780,254	£607,207	9
2024-03-31	£729,493	£920,485	£632,364	9
2023-03-31	£692,524	£718,605	£823,356	7
2022-03-31	£648,137	£561,642	£849,437	7
2021-03-31	£552,162	£531,190	£762,942	9

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

England & Wales - Charity number 1155286

Accounts

Trustee Annual Report

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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:
 - 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

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 role and contribution of volunteers

ILPA does not use volunteers to undertake any of our work; however, clearly many of our members provide their time and expertise to our work on a regular basis. ILPA would simply not be able to function effectively without this invaluable input.

Achievement and activities

To achieve our aims as outlined above, ILPA's activities span:

1. **The provision of training on all aspects of immigration, asylum and nationality law to immigration law practitioners.**

The direct beneficiaries of ILPA training are immigration, asylum and nationality law practitioners and in the financial year April 2024 to March 2025 ILPA delivered 66 webinars. Of these 51 were fee paying and 1,752 people attended these sessions. ILPA ran 15 free webinars which were attended by 958 individuals. Most of ILPA's training sessions were held online via webinar. We also hosted four hybrid conferences with a total of 282 people attending the conferences in-person and 555 people attending the four conferences overall. The indirect beneficiaries of our training are the clients of our members, and a number of clients benefit for each practitioner trained.

2. **The distribution of information on developments in law, policy and practice and analysis of these to members and others through ILPA's website (which includes a members' area, accessible 24/7 with an archive of some 20,000 documents, many unavailable elsewhere).**

ILPA is able to harness the expertise of 795 members and 4,530 contacts from these organisations. ILPA is followed by c.5,000 LinkedIn followers and our website receives c.over 5,000 visitors per month.

ILPA's website: We produce and post considerable amounts of content to the public access areas. The vast majority of our original, informative content is publicly available, and we are also use social media to update people about changes to the law and ILPA's advocacy actions.

ILPA's online forum: In January 2024 we upgraded our online members' discussion forum. It is a service that allows members to share their expertise and knowledge with their peers in real-time. Over 1,000 members have registered to use the service.

3. Influencing work through meetings with senior Home Office and UKVI officials.

ILPA has hosted numerous meetings with the Home Office and UKVI caseworkers to improve the quality of decision making, the implementation of the changes to guidance and the rules as a result of the ongoing development of government policy. During these meetings we have been able to provide evidence (gathered from our members) regarding the impact of policy and procedure, and advocate change to improve matters.

ILPA continues to attend and organise a variety of stakeholder engagement and bilateral meetings with various teams within the Home Office, on matters such as asylum, resettlement, family and human rights, work services, digital status, and the UK's future skills-based immigration system. ILPA has also sent a large amount of correspondence to the Home Office and relevant Ministers.

4. An extensive programme of influencing through our Parliamentary work

ILPA briefed extensively on the Safety of Rwanda (Asylum and Immigration) Bill (now 2024 Act) and Border Security, Asylum and Immigration Bill. ILPA gave oral evidence to the Public Bill Committee on the latter and provided oral and written evidence the Joint Committee on Human Rights in relation to both Bills. ILPA also briefed on changes to the Immigration Rules, submitting evidence to the Secondary Legislation Scrutiny Committee.

5. Support for litigation to promote a just and equitable immigration, asylum and nationality law practice through the provision of evidence and witness statements.

ILPA hosts and manages the Strategic Legal Fund (SLF). During the financial year, 12 grants were awarded by the SLF, and the total funding awarded was £98k.

The Strategic Legal Advice Committee (SLAC) was set up in January 2022 and renewed its funding in March 2025 to run for the next 3 three years. It provides advice to frontline NGOs on the issues they are seeing, including if strategic litigation is an option. Nine events were held during the year, including on Rwanda and accommodation.

6. ILPA's Racial Justice and Equality work.

ILPA continues its commitment to improving access to the sector to counter the limited diversity among immigration practitioners (particularly in senior roles), addressing the systemic racism prevalent in the sector within immigration systems and workplaces, and helping to foster a more welcoming environment for racialised practitioners.

In the past year ILPA has continued to run the Racial Justice and Equality Working Group and ran solidarity meetings in response to the August 2024 riots.

FINANCIAL REVIEW

The Statement of Financial Activities shows a net deficit of £25,157 for the year 2025 (2024 – (restated) net deficit of £269,233). Reserves stand at £607,207 (2024 - £632,364). Income from membership increased slightly to £208,983 in 2024/25, from £207,432 in 2023/24. Training income increased to £214,198 in 2024/25, from £127,815 in 2023/24.

Of the net assets figure of £607,207 (2024 - £632,364) the split is that £101,160 (2024 - £110,172) is available as general funds, £289,617 (2024 - £331,450) is in designated funds (to cover the cost of the rent & service charges, website developments costs and one-off staffing costs) and £216,430 (2024 - £190,742) is restricted funds mainly linked to the Strategic Legal Fund.

In 2024-25 ILPA has received grants from Trust for London and City Bridge Foundation to support the asylum related work undertaken by our legal team.

We are grateful to all our funders without whose support we should do so much less both for our 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 objectives in accordance with the Memorandum of Association of the charity.

Principal funding sources

The main funding sources for the charity are membership fees, training fees and grants.

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.

Reserves policy

ILPA reviewed and updated its reserves policy in March 2025. As a result, it is the policy of the Trustees to maintain designated reserves of £ 289,617. These cover our commitment to rent and related charges; winding up costs (specifically, staff costs, administrative costs related to winding-up and fixed asset write-off); and three months' running costs. The amount needed to cover unexpected costs is regularly reviewed by the Trustees.

ILPA's free reserves stood at £ 81,638 on the 31st March 2025.

Strategic Plan

ILPA's Strategic Plan for period 2024 to 2027 includes the following objectives:

Our objectives are to

1. **Use our specialist legal expertise to engage in a constant dialogue with relevant bodies regarding how to improve immigration, asylum, and nationality law, policy, and practice.**

Broad goals

1. Challenge immigration, asylum, and nationality law which diminishes protection of rights, is unfair, discriminatory, or breaches the rule of law
 2. Introduction of evidence-based improvements to law, policy, and practice
 3. Better administration by public bodies
 4. Improved access to legal representation and access to justice for migrants and British nationals
-
2. **Support litigation that will promote respect for the rule of law**

1. between ILPA's Legal Team, the Strategic Legal Fund (SLF) and the Strategic Legal Advice Committee (SLAC) to identify emerging legal issues, including those raised at SLAC meetings, in SLF applications and by members.
 2. The SLF is a well-resourced funder that can proactively meet the needs of the sector.
 3. Proactively consider potential legal challenges, run funding rounds, and arrange SLAC meetings.
3. **Organise, maintain and develop forums that enable members to discuss issues and co-ordinate action**
1. Co-ordinate and provide secretariat support for virtual and remote working groups
 2. Maintain and moderate online forums, as well as encourage greater engagement
4. **Deliver a high-quality training programme that meets the needs of our members**
1. Working with the member advisory board, devise and deliver a training programme that meets the needs of practitioners at all stages of their careers.
 2. Deliver the programme in live, hybrid and online formats.
 3. Provide free training sessions for human rights & legal aid topics, where practical.
5. **Be a source of essential information for members**
1. Disseminate key legal and sector updates in a timely manner.
 2. Maintain an archive of Home Office documents on the ILPA website.
 3. Working with the ILPA Editorial Advisory Board, develop additional content and analysis.
6. **Increase ILPA membership so that a greater proportion of practitioners in immigration, asylum and nationality law are members**
1. Aim promotional campaigns at under-represented groups, including academics, students and OISCIAA practitioners.
7. **Develop our fund-raising activities**
1. Engage with and submit applications to the funders that include immigration in their funding strategy.
8. **Create a working environment in which all staff can flourish**
1. Prepare for, and secure, Investors in People certification.
 2. Nurture an inclusive workplace through equitable recruitment practices, staff training and well-being support.
 3. Maintain our Living Wage certification.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 1 155286 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 eight times a year.

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.

Patrons

ILPA has three Patrons. Alison Stanley was appointed in March 2024. Alison Stanley is a well-known immigration lawyer and trainer. She joins Elspeth Guild of Queen Mary University and Kingsley Napley, and Adrian Berry KC from Garden Court Chambers, who was re-appointed in January 2024 for three more years.

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 risks, credit risks, 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. All posts at ILPA have a salary band. The salary bands are reviewed by Trustees regularly 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

Registered Company Number:	02350422
Registered Charity Number:	1155286
Directors / Trustees:	H El-Chamaa (Chair to November 2024), A Als A Mohsin G McGill S Barrett-Brown D Ball J Moktadir G Bettiga T Goldfarb A Choudhry M Lewis J Speight (From November 2024) S Mamun (From November 2024, resigned August 2025)
Secretary:	A Mohsin
Senior Management:	Jonathan Griffin (Chief Executive)
Registered Office:	C/O. SKS Ramon Lee, 93 Tabernacle Street, London, England, EC2A 4BA
Senior Statutory Auditor:	James Foscett
Auditors:	SKS Audit LLP, 3 Sheen Road, Richmond Upon Thames, TW9 1AD
Bankers:	National Westminster Bank Plc, 135 Bishopsgate, London EC2M 3UR Triodos Bank, Deanery Road, Bristol BS1 5AS

THE IMMIGRATION LAW PRACTITIONERS’ ASSOCIATION LIMITED

TRUSTEES’ REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES' RESPONSIBILITY STATEMENT

The Trustees (who are also directors of ILPA for the purposes of company law) are responsible 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

AUDITORS

The Trustees have approved the appointment of new auditors for 2025-26 and will be proposed for appointment at the forthcoming Annual General Meeting. The new auditors are Godfrey Wilson Limited of 5TH Floor, Mariner House, 62 Prince Street, Bristol, BS1 4QD.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22 July 2025 and signed on its behalf by:

A Als
Chair

30 January 2026

Company no. 02350422
Charity no. 1155286

**Immigration Law Practitioners'
Association**

**Report and Unaudited Financial
Statements**

31 March 2025

WEDNESDAY



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#215

COMPANIES HOUSE

Immigration Law Practitioners' Association

Report of the trustees

For the year ended 31 March 2025

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives 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; and
 - 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:
 - 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; and
 - 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.

Immigration Law Practitioners' Association

Report of the trustees

For the year ended 31 March 2025

The principal activities of the charity to support and deliver these objectives are as follows:

- Legal policy, research and litigation;
- Membership services;
- Training and conferences; and
- Information services.

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 role and contribution of volunteers

ILPA does not use volunteers to undertake any of our work however clearly many of our members provide their time and expertise to our work on a regular basis. ILPA would simply not be able to function effectively without this invaluable input.

Achievements and performance

To achieve our aims as outlined above, ILPA's activities span:

The provision of training on all aspects of immigration, asylum and nationality law to immigration law practitioners.

The direct beneficiaries of ILPA training are immigration, asylum and nationality law practitioners and in the financial year April 2024 to March 2025 ILPA delivered 66 webinars. Of these 51 were fee paying and 1,752 people attended these sessions. ILPA ran 15 free webinars which were attended by 958 individuals. Most of ILPA's training sessions were held online via webinar. We also hosted four hybrid conferences with a total of 282 people attending the conferences in-person and 555 people attending the four conferences overall. The indirect beneficiaries of our training are the clients of our members, and a number of clients benefit for each practitioner trained.

The distribution of information on developments in law, policy and practice and analysis of these to members and others through ILPA's website (which includes a members' area, accessible 24/7 with an archive of some 20,000 documents, many unavailable elsewhere).

ILPA is able to harness the expertise of 795 members and 4,530 contacts from these organisations. ILPA is followed by c.5,000 LinkedIn followers and our website receives c.5,000 visitors per month.

ILPA's website: We produce and post considerable amounts of content to the public access areas. The vast majority of our original, informative content is publicly available, and we also use social media to update people about changes to the law and ILPA's advocacy actions.

ILPA's online forum: In January 2024 we upgraded our online members' discussion forum. It is a service that allows members to share their expertise and knowledge with their peers in real-time. Over 1,000 members have registered to use the service.

Immigration Law Practitioners' Association

Report of the trustees

For the year ended 31 March 2025

Influencing work through meetings with senior Home Office and UKVI officials.

ILPA has hosted numerous meetings with the Home Office and UKVI caseworkers to improve the quality of decision making, the implementation of the changes to guidance and the rules as a result of the ongoing development of government policy. During these meetings we have been able to provide evidence (gathered from our members) regarding the impact of policy and procedure, and advocate change to improve matters.

ILPA continues to attend and organise a variety of stakeholder engagement and bilateral meetings with various teams within the Home Office, on matters such as asylum, resettlement, family and human rights, work services, digital status, and the UK's future skills-based immigration system. ILPA has also sent a large amount of correspondence to the Home Office and relevant Ministers.

An extensive programme of influencing through our Parliamentary work

ILPA briefed extensively on the Safety of Rwanda (Asylum and Immigration) Bill (now 2024 Act) and Border Security, Asylum and Immigration Bill. ILPA gave oral evidence to the Public Bill Committee on the latter and provided oral and written evidence the Joint Committee on Human Rights in relation to both Bills. ILPA also briefed on changes to the Immigration Rules, submitting evidence to the Secondary Legislation Scrutiny Committee.

Support for litigation to promote a just and equitable immigration, asylum and nationality law practice through the provision of evidence and witness statements.

ILPA hosts and manages the Strategic Legal Fund (SLF). During the financial year, 12 grants were awarded by the SLF, and the total funding awarded was £98k.

The Strategic Legal Advice Committee (SLAC) was set up in January 2022 and renewed its funding in March 2025 to run for the next 3 years. It provides advice to frontline NGOs on the issues they are seeing, including if strategic litigation is an option. Nine events were held during the year, including on Rwanda and accommodation.

ILPA's Racial Justice and Equality work.

ILPA continues its commitment to improving access to the sector to counter the limited diversity among immigration practitioners (particularly in senior roles), addressing the systemic racism prevalent in the sector within immigration systems and workplaces, and helping to foster a more welcoming environment for racialised practitioners.

In the past year ILPA has continuing to run the Racial Justice and Equality Working Group and ran solidarity meetings in response to the August 2024 riots.

Financial review

The Statement of Financial Activities shows net deficit of £25,157 for the year (2024 - £269,233). Reserves stand at £607,207 (2024 - £632,364). Income from membership increased to £208,983 in 2025 (2024 - £207,432). Training income increased to £214,198 (2024 - £127,815).

Of the net assets figure of £607,207 (2024 - £632,634) the split is that £106,760 (2024 - £110,172) is available as general funds, £284,017 (2024 - £331,450) is in designated funds (to cover the cost of the rent & service charges and one-off staffing costs) and £216,430 (2024 - £190,742) is restricted funds mainly linked to the Strategic Legal Fund.

In 2024-25 ILPA has received grants from Trust for London and City Bridge Foundation to support the asylum related work undertaken by our legal team.

Immigration Law Practitioners' Association

Report of the trustees

For the year ended 31 March 2025

We are grateful to all our funders without whose support we should do so much less both for our 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 objectives in accordance with the Memorandum of Association of the charity.

Principal funding sources

The main funding sources for the charity are membership fees, training fees and grants.

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:

Reserves policy

The Trustees have reviewed and updated its reserves policy in March 2025. As a result, the Trustees have agreed to maintain unrestricted general funding reserves equivalent to three months' expenditure.

At the year end, financial statements showed reserves of £607,207 (2024 - £632,364), of which £216,430 (2024 - £190,742) are restricted and £101,160 (2024 - £110,172) are general funds. In addition, the Trustees have set aside designated funds totalling £289,617 (2024 - £331,450) to cover our commitment to rent and related charges; winding up costs (specifically, staff costs, administrative cost relating to winding-up, and fixed asset write-off); and three months' running costs. The unrestricted funds not designated or invested in tangible fixed assets were £81,638 (2024 - £84,452).

Plans for future periods

ILPA's Strategic Plan for 2024 to 2025 includes the following objectives:

- 1. Use our specialist legal expertise to engage in a constant dialogue with relevant bodies regarding how to improve immigration, asylum, and nationality law, policy, and practice**
 - 1.1 Challenge immigration, asylum, and nationality law which diminishes protection of rights, is unfair, discriminatory, or breaches the rule of law;
 - 1.2 Introduction of evidence-based improvements to law, policy, and practice;
 - 1.3 Better administration by public bodies; and
 - 1.4 Improved access to legal representation and access to justice for migrants and British nationals.
- 2. Support litigation that will promote respect for the rule of law**
 - 2.1 Between ILPA's Legal Team, the Strategic Legal Fund (SLF) and the Strategic Legal Advice Committee (SLAC) to identify emerging legal issues, including those raised at SLAC meetings, in SLF applications and by members;
 - 2.2 The SLF is a well-resourced funder that can proactively meet the needs of the sector; and
 - 2.3 Proactively consider potential legal challenges, run funding rounds, and arrange SLAC meetings.
- 3. Organise, maintain and develop forums that enable members to discuss issues and co-ordinate action**
 - 3.1 Co-ordinate and provide secretariat support for virtual and remote working groups; and
 - 3.2 Maintain and moderate online forums, as well as encourage greater engagement.

Immigration Law Practitioners' Association

Report of the trustees

For the year ended 31 March 2025

4. Deliver a high-quality training programme that meets the needs of our members

- 4.1 Working with the member advisory board, devise and deliver a training programme that meets the needs of practitioners at all stages of their careers;
- 4.2 Deliver the programme in live, hybrid and online formats; and
- 4.3 Provide free training sessions for human rights & legal aid topics, where practical.

5. Be a source of essential information for members

- 5.1 Disseminate key legal and sector updates in a timely manner;
- 5.2 Maintain an archive of Home Office documents on the ILPA website; and
- 5.3 Working with the ILPA Editorial Advisory Board, develop additional content and analysis.

6. Increase ILPA membership so that a greater proportion of practitioners in immigration, asylum and nationality law are members

- 6.1 Aim promotional campaigns at under-represented groups, including academics; students and OISC practitioners.

7. Develop our fund-raising activities

- 7.1 Engage with and submit applications to the funders that include immigration in their funding strategy.

8. Create a working environment in which all staff can flourish

- 8.1 Prepare for, and secure, Investors in People certification;
- 8.2 Nurture an inclusive workplace through equitable recruitment practices, staff training and well-being support; and
- 8.3 Maintain our Living Wage certification.

Structure, governance and management

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.

Immigration Law Practitioners' Association

Report of the trustees

For the year ended 31 March 2025

The Trustees in office in the period are set out on page 1. 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 eight times a year.

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.

Patrons

ILPA has three Patrons. Alison Stanley was appointed in March 2024. Alison Stanley is a well-known immigration lawyer and trainer. She joins Elspeth Guild of Queen Mary University and Kingsley Napley and Adrian Berry KC from Garden Court Chambers, who was re-appointed in January 2024 for three more years.

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 risks, credit risks, 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. All posts at ILPA have a salary band. The salary bands are reviewed by Trustees regularly 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.

Immigration Law Practitioners' Association

Report of the trustees

For the year ended 31 March 2025

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with 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).

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 charity and of the income and expenditure of the charity for that period. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the 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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 24 November 2025 and signed on their behalf by

A. Als

Andrea Als - Chair

Independent examiner's report

To the trustees of

Immigration Law Practitioners' Association

I report to the trustees on my examination of the accounts of Immigration Law Practitioners' Association (the charitable company) for the year ended 31 March 2025, which are set out on pages 10 to 29.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dougal Howard

Date: 26 November 2025

Dougal Howard ACA

Member of the ICAEW

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Immigration Law Practitioners' Association

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

		Restricted	Unrestricted	2025 Total £	Restated 2024 Total £
	Note	£	£		
Income from:					
Donations and legacies	3	-	49,665	49,665	54,130
Charitable activities	4	257,393	423,181	680,574	580,372
Other trading activities	5	-	11,570	11,570	11,145
Investments		-	13,288	13,288	5,605
Total income		<u>257,393</u>	<u>497,704</u>	<u>755,097</u>	<u>651,252</u>
Expenditure on:					
Raising funds		-	3,694	3,694	2,888
Charitable activities		<u>231,705</u>	<u>544,855</u>	<u>776,560</u>	<u>917,597</u>
Total expenditure	6	<u>231,705</u>	<u>548,549</u>	<u>780,254</u>	<u>920,485</u>
Net expenditure and net movement in funds	8	25,688	(50,845)	(25,157)	(269,233)
Reconciliation of funds:					
Total funds brought forward		<u>190,742</u>	<u>441,622</u>	<u>632,364</u>	<u>901,597</u>
Total funds carried forward		<u><u>216,430</u></u>	<u><u>390,777</u></u>	<u><u>607,207</u></u>	<u><u>632,364</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 18 to the accounts.

Prior period income has been restated to reverse deferral of income received in the year ended 31 March 2023 and ensure compliance with the Charities SORP, as detailed in note 21.

Immigration Law Practitioners' Association

Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	11		<u>19,522</u>	<u>25,720</u>
			19,522	25,720
Current assets				
Debtors	12	41,099		45,121
Current asset investments	13	440,208		-
Cash at bank and in hand		<u>244,084</u>		<u>694,724</u>
		725,391		739,845
Liabilities				
Creditors: amounts falling due within 1 year	14	<u>(137,706)</u>		<u>(133,201)</u>
Net current assets			<u>587,685</u>	<u>606,644</u>
Total assets	17		<u>607,207</u>	<u>632,364</u>
Funds	18			
Restricted funds			216,430	190,742
Unrestricted funds				
Designated funds			289,617	331,450
General funds			<u>101,160</u>	<u>110,172</u>
Total charity funds			<u>607,207</u>	<u>632,364</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 24 November 2025 and signed on their behalf by

A. Als

Andrea Als - Chair

Immigration Law Practitioners' Association

Statement of cash flows

For the year ended 31 March 2025

	2025 £	2024 £
Cash used in operating activities:		
Net movement in funds	(25,157)	(269,233)
Adjustments for:		
Depreciation charges	7,102	17,140
Dividends, interest and rents from investments	(13,288)	(5,605)
Decrease / (increase) in debtors	4,022	(7,467)
Increase / (decrease) in creditors	4,505	3,797
Net cash used in operating activities	(22,816)	(261,368)
Cash flows from investing activities:		
Dividends, interest and rents from investments	13,288	5,605
Purchase of tangible fixed assets	(904)	(25,234)
Net cash provided by / (used in) investing activities	12,384	(19,629)
Decrease in cash and cash equivalents in the year	(10,432)	(280,997)
Cash and cash equivalents at the beginning of the year	694,724	975,721
Cash and cash equivalents at the end of the year	684,292	694,724
Cash and equivalents comprise:		
Current asset investments	440,208	-
Cash at bank and in hand	244,084	694,724
	684,292	694,724

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) General information and basis of preparation

Immigration Law Practitioners' Association is a charitable company limited by guarantee registered in England and Wales. The registered office address is Borough Yards, 13 Dirty Lane, London, SE1 9PA.

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

Immigration Law Practitioners' Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The Charity's Financial Statements show a net deficit of £25,157 for the year (2024 – £190,992) and free reserves of £87,238 (2024 - £84,452) as at the year end. The Trustees are of the view that these results, in conjunction with a detailed three-year financial forecast, have secured the future of the Charity for at least the next 12 to 18 months and on this basis, the Charity is a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

c) *Grant income (continued)*

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Deprecation on the related fixed assets are charged against the restricted fund.

Training Income

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.

Membership fees

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.

Advertising Income

Advertising income is recognised as earned (that is, as the related goods or services are provided).

d) 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 the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

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.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the 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 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.

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

g) Expenditure 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; and
- (b) Expenditure on charitable activities includes the costs directly associated with providing training and 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.

Strategic Legal Fund Grant payments

Grants are payments made to third parties in the furtherance of the charitable objects of the Charity and the priorities of the Strategic Legal Fund as dictated by the five funders. The notification gives the recipient a reasonable expectation that they will receive the grant. Grant awards are subject to the recipient fulfilling performance conditions and are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant is outside of the control of the recipient.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff time relating to each activity as follows:

	2025	2024
Raising funds	0.6%	0.3%
Charitable activities	99.4%	99.7%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Website development	20% straight line basis per annum
Fixtures and fittings	20% reducing balance basis per annum
Computer equipment	25% straight line basis per annum

Items of equipment are capitalised where the purchase price exceeds £500.

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

j) 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.

k) Current asset investments

Current asset investments consist of cash held on deposit in interest bearing accounts. Such investments are measured at their fair value.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

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.

n) Operating Leases

All leases are operating leases, and rentals are charged to the SoFA on a straight-line bases over the lease duration. No assets are held under hire purchase agreements.

o) Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

p) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

q) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

r) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities (restated)

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations and legacies	-	54,130	54,130
Charitable activities	245,125	335,247	580,372
Other trading activities	-	11,145	11,145
Investments	-	5,605	5,605
Total income	245,125	406,127	651,252
Expenditure on:			
Raising funds	-	2,888	2,888
Charitable activities	401,958	440,447	917,597
Total expenditure	401,958	443,335	920,485
Net expenditure and net movement in funds	(156,833)	(37,208)	(269,233)

3. Income from donations

	2025 Total £	2024 Total £
Donations	44,000	44,000
Donations in kind	5,665	10,130
Total income from donations and legacies	49,665	54,130

All income from donations in the current and prior years was unrestricted.

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

3. Income from donations (continued)

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.

	2025 Training £	2024 Training £
Adam Cotterill	-	380
Adrian Berry, Barrister, Garden Court Chambers	1,000	760
Aisha Choudrey, Bates Wells	295	380
Alex Papasotiriou, Richmond Chambers	180	-
Alison Pickup, Asylum Aid	-	210
Andrew Jones, Weslet Gryk	-	380
Anna Skehan, Islington Law Centre	-	185
Chetal Patel, Bates Wells	-	760
David Neale, Garden Court Chambers	-	320
Emma Cohen, Bindmans	380	-
Eva Doer, Garden Court Chambers	380	-
Greg O'Ceallaigh, Garden Court Chambers	-	295
Ilda de Sousa, Parnter, Kingsley Napley LLP	-	760
Joanna Hunt, Director and Head of Immigration, Fieldfisher	380	380
Kat Hacker, Helen Bamber Foundation	-	210
Kate Nickson, Kasi Solicitors	-	380
Matthew James, Bates Wells	240	-
Meghan Vozila, Penningtons	380	760
Nath Gbikpi, Leigh Day	380	-
Priya Solanki, 1 Pump Court Chambers	-	240
Robert Houchill, Senior Associate, Kingsley Napley LLP	-	380
Roberta Haslam, Bindmans	380	-
Sam Ingham, Laura Devine Immigration	380	-
Smruti Jeyanandhan, Bates Wells	620	760
Tim Bamden, Bates Wells	-	760
Zoe Bantleman, ILPA	670	1,830
	5,665	10,130

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

4. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Training and conferences	-	214,198	214,198
Members' subscriptions	-	208,983	208,983
Legal Policy, research and litigation	52,393	-	52,393
<i>Strategic Legal Fund</i>			-
Legal Education Foundation	50,000	-	50,000
Unbound Philanthropy	100,000	-	100,000
Esmee Fairbairn Foundation	55,000	-	55,000
Total income from charitable activities	257,393	423,181	680,574

Prior period comparative:

	Restricted £	Unrestricted £	Restated 2024 Total £
Training and conferences	-	127,815	127,815
Members' subscriptions	-	207,432	207,432
Legal Policy, research and litigation	29,975	-	29,975
<i>Strategic Legal Fund</i>			
Legal Education Foundation	50,000	-	50,000
Unbound Philanthropy	25,000	-	25,000
Trust for London	40,150	-	40,150
Esmee Fairbairn Foundation	45,000	-	45,000
Paul Hamlyn Foundation	55,000	-	55,000
Total income from charitable activities	245,125	335,247	580,372

5. Income from other trading activities

	2025 Total £	2024 Total £
Other income	390	500
Advertising income	11,180	10,645
Total income from other trading activities	11,570	11,145

All income from other trading activities in the current and prior year is unrestricted.

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2025 Total £
Staff costs (note 9)	1,970	307,401	139,778	449,149
Strategic Legal Fund grants (note 7)	-	98,226	-	98,226
Training and conferences	-	85,209	-	85,209
Membership services	-	11,600	-	11,600
Legal research and litigation	-	5,006	-	5,006
Depreciation	-	-	7,102	7,102
Premises and equipment costs	-	-	49,507	49,507
Communication and IT costs	-	-	35,742	35,742
Legal and professional costs	-	-	20,181	20,181
Other office expenses	-	-	9,308	9,308
AGM costs	-	-	4,310	4,310
Board expenses	-	-	834	834
Independent examiner's fees	-	-	4,080	4,080
Sub-total	1,970	507,442	270,842	780,254
Allocation of support and governance costs	1,724	269,118	(270,842)	-
Total expenditure	3,694	776,560	-	780,254

Total governance costs were £28,104 (2024: £35,341).

Prior period comparative:

	Raising funds £	Charitable activities £	Support and governance £	2024 Total £
Staff costs (note 9)	1,995	325,242	117,986	445,223
Strategic Legal Fund grants (note 7)	-	245,388	-	245,388
Training and conferences	-	38,562	-	38,562
Membership services	-	2,615	-	2,615
Legal research and litigation	-	43,603	-	43,603
Depreciation	-	-	17,140	17,140
Premises and equipment costs	-	-	55,271	55,271
Communication and IT costs	-	-	17,638	17,638
Legal and professional costs	-	-	17,116	17,116
Other office expenses	-	-	28,490	28,490
AGM costs	-	-	4,706	4,706
Board expenses	-	-	533	533
Independent examiner's fees	-	-	4,200	4,200
Sub-total	1,995	655,410	263,080	920,485
Allocation of support and governance costs	893	262,187	(263,080)	-
Total expenditure	2,888	917,597	-	920,485

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

7. Analysis of Expenditure

The Strategic Legal Fund grants, funds strategic legal work in any area of law where people seeking asylum, refugees and migrants disadvantaged against because of their immigration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party "intervention" in existing cases. This can be in any area of law affecting migrants including asylum, immigration, community care, housing, education, human rights and discrimination.

In April 2017 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust, Paul Hamlyn Foundation and The Legal Education Foundation. The beneficiaries of the grants were determined by an expert panel set up by the Strategic Legal Fund. The members of the expert panel are independent of ILPA. They make recommendations to the decision-making panel that determine the final grant allocation. The decision making panel is made up of ILPA staff and ILPA Treasurer. The grants payments during the year are as follows:

Name of organisation	2025 £	2024 £
Coram Childrens Legal Centre	20,000	-
Asylum Aid (S)	19,333	30,000
Deighton Pierce Glynn (S)	14,551	37,802
Asylum Support Appeals Project (S)	13,462	-
Migrants Organise Ltd	11,235	10,045
Southwark Law Centre (S)	10,052	24,057
JustRight Scotland (S)	9,995	10,568
Public Law Project (S)	6,423	-
Shelter	2,942	-
RAMFEL (Refugee and Migrant Forum of Essex and London)	2,858	29,967
Islington Law Centre (MiCLU)	(5,293)	53,441
Greater Manchester Immigration Aid Unit (S)	(7,332)	8,359
The 3million	-	11,642
ATLEU (S)	-	10,067
JCWI (S)	-	6,684
Aire Centre, The (S)	-	6,463
Maternity Action	-	4,942
Together with Migrant Children	-	2,151
The Refugee and Migrant Centre Ltd.	-	2,000
Bhatt Murphy Solicitors (S)	-	(2,800)
	98,226	245,388

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

8. Net movement in funds

This is stated after charging:	2025	2024
	£	£
Depreciation	7,102	17,140
Operating lease payments	47,433	53,162
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	834	533
Independent examiner's remuneration (excluding VAT):		
▪ Independent Examination	3,400	2,900
▪ Other services	-	1,300

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements and to prepare and submit returns to the tax authorities.

In the current year, 2 trustees (2024: 2) were reimbursed for travel and board meeting expenses for a total of £834 (2024: £533).

9. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	391,196	389,856
Social security costs	36,773	35,915
Pension costs	21,180	19,452
	449,149	445,223

One employee earned more than £60,000 during the year (2024 - none).

The key management personnel of the charitable company comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £66,519 (2024: £66,503).

Full time equivalents	2025	2024
	No.	No.
Training and conferences	1.06	1.25
Membership services	0.75	1.05
Information services	0.86	0.85
Legal policy, research and litigation	3.98	3.90
Management	2.44	1.80
General office	0.19	0.15
	9.28	9.00

The average monthly number of employees during the year was 9 (2024: 9).

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Tangible fixed assets

	Website development £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2024	22,030	767	83,902	106,699
Additions in year	-	-	904	904
At 31 March 2025	<u>22,030</u>	<u>767</u>	<u>84,806</u>	<u>107,603</u>
Depreciation				
At 1 April 2024	1,491	276	79,212	80,979
Charge for the year	<u>4,406</u>	<u>98</u>	<u>2,598</u>	<u>7,102</u>
At 31 March 2025	<u>5,897</u>	<u>374</u>	<u>81,810</u>	<u>88,081</u>
Net book value				
At 31 March 2025	<u>16,133</u>	<u>393</u>	<u>2,996</u>	<u>19,522</u>
At 31 March 2024	<u>20,539</u>	<u>491</u>	<u>4,690</u>	<u>25,720</u>

12. Debtors

	2025 £	2024 £
Trade debtors	14,726	34,884
Prepayments	1,674	8,478
Accrued income	17,108	-
Other debtors	<u>7,591</u>	<u>1,759</u>
	<u>41,099</u>	<u>45,121</u>

13. Current asset investments

	2025 £	2024 £
Amounts held on deposit in interest bearing accounts	<u>440,208</u>	<u>-</u>

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

14. Creditors: amounts falling due within 1 year

	2025 £	Restated 2024 £
Trade creditors	28,615	23,666
Accruals	20,906	14,231
Other taxation and social security	9,366	10,287
Deferred income (note 15)	25,759	15,882
Grants payable (note 16)	48,377	58,875
Other creditors	4,683	10,260
	<u>137,706</u>	<u>133,201</u>

The prior period has been restated to separate grants payable from other trade creditors. This is purely a matter of classification, and has had no impact on total creditors.

15. Deferred income

	2025 £	Restated 2024 £
At 1 April	15,882	43,909
Deferred during the year	25,759	15,882
Released during the year	<u>(15,882)</u>	<u>(43,909)</u>
At 31 March	<u>25,759</u>	<u>15,882</u>

Deferred income relates to:

Training fees of £8,473 relating to courses to be held in 2025-26 (2024 - £10,319);

Membership fees of £17,286 relating to memberships commencing from April 2025 (2024 - £563); and

Esmee Fairbairn grant income of £nil for the Strategic Legal Fund project (2024 - £5,000).

16. Grants payable

	2025 £	2024 £
At 1 April	58,875	22,386
Committed during the year	128,241	248,188
Withdrawn during the year	<u>(30,015)</u>	<u>(2,800)</u>
Paid during the year	<u>(108,724)</u>	<u>(208,899)</u>
At 31 March	<u>48,377</u>	<u>58,875</u>

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

17. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	19,522	19,522
Current assets	267,507	289,617	168,267	725,391
Current liabilities	(51,077)	-	(86,629)	(137,706)
Net assets at 31 March 2025	<u>216,430</u>	<u>289,617</u>	<u>101,160</u>	<u>607,207</u>
Prior period comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	25,720	25,720
Current assets	249,617	331,450	158,778	739,845
Current liabilities	(58,875)	-	(74,326)	(133,201)
Net assets at 31 March 2024	<u>190,742</u>	<u>331,450</u>	<u>110,172</u>	<u>632,364</u>

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

18. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Restricted funds					
The Blue Thread	8,980	-	(8,980)	-	-
Trust for London	6,533	17,825	(30,150)	-	(5,792)
Disrupt	-	20,160	-	-	20,160
City Bridge	-	14,408	(8,894)	-	5,514
<i>Strategic Legal Fund</i>					
Trust for London	56,320	-	(38,489)	-	17,831
Esmee Fairbairn					
Foundation	41,871	55,000	(40,944)	-	55,927
Paul Hamlyn Foundation	36,871	-	(36,404)	-	467
Legal Education					
Foundation	27,666	50,000	(30,344)	-	47,322
Unbound Philanthropy	12,501	100,000	(37,500)	-	75,001
Total restricted funds	190,742	257,393	(231,705)	-	216,430
Unrestricted funds					
<i>Designated funds:</i>					
ILPA premises lease	75,194	-	(47,433)	(9,023)	18,738
Winding up costs	256,256	-	-	14,623	270,879
<i>Total designated funds</i>	331,450	-	(47,433)	5,600	289,617
General funds	110,172	497,704	(501,116)	(5,600)	101,160
Total unrestricted funds	441,622	497,704	(548,549)	-	390,777
Total funds	632,364	755,097	(780,254)	-	607,207

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

18. Movements in funds (continued)

Purposes of restricted funds

Trust for London - Legal & Parliamentary Officer Project: to support the work of the Legal & Parliamentary 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.

Blue Thread - The Blue Thread grant was funding for the Legal Officer role to support the work of the Strategic Legal Advice Committee and the influencing work of ILPA's Legal Team.

Disrupt - Funding to develop and deliver four free in person training events around the UK as well as training resources.

City Bridge - Funding to support specific staff costs to reflect their time spent on London-specific activities as well as human rights issues that impact migrants.

Strategic Legal Fund - The Strategic Legal Fund funds strategic legal work in areas of law where migrants experience disadvantage or discrimination as a result of migration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre litigation, and for third-party interventions in existing cases. This can be in any area of law affecting migrants including asylum, immigration, community care, housing, education, human rights and discrimination. In April 2017 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Paul Hamlyn Foundation, and the Legal Education Foundation.

Purposes of designated funds

ILPA Premises lease - To cover ILPA's lease commitments towards rent, service charge and dilapidations costs to May 2025.

Allowance for staffing and other costs in the event of winding up - Funds designated for best practice and worst case scenario.

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

18. Movements in funds (continued)

Prior period comparative (restated)	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Trust for London	5,183	29,975	(28,625)	-	6,533
The Blue Thread	53,391	-	(44,411)	-	8,980
<i>Strategic Legal Fund:</i>					
Esmee Fairbairn Foundation	76,097	45,000	(79,226)	-	41,871
Joseph Rowntree Charitable Trust	9,066	-	(9,066)	-	-
Paul Hamlyn Foundation	61,097	55,000	(79,226)	-	36,871
Trust for London	95,396	40,150	(79,226)	-	56,320
Unbound Philanthropy	12,501	25,000	(25,000)	-	12,501
Legal Education Foundation	34,844	50,000	(57,178)	-	27,666
Total restricted funds	347,575	245,125	(401,958)	-	190,742
Unrestricted funds					
<i>Designated funds:</i>					
Website development	12,198	-	(22,030)	9,832	-
ILPA premises lease	130,931	-	(53,162)	(2,575)	75,194
Winding up costs	186,158	-	-	70,098	256,256
<i>Total designated funds</i>	<i>329,287</i>	<i>-</i>	<i>(75,192)</i>	<i>77,355</i>	<i>331,450</i>
General funds	224,735	406,127	(443,335)	(77,355)	110,172
Total unrestricted funds	554,022	406,127	(518,527)	-	441,622
Total funds	901,597	651,252	(920,485)	-	632,364

19. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2025 £	2024 £
Amount falling due:		
Within 1 year	8,926	52,662
Within 1 - 5 years	-	8,926
	8,926	61,588

Immigration Law Practitioners' Association

Notes to the financial statements

For the year ended 31 March 2025

20. Related party transactions

The following Trustees have significant influence in related organisations, which were paid fees during the year:

H El-Chamaa (Penningtons Manches Cooper LLP)	Received training fees of £380. In 2024 received consultancy fees of £7,968. This was to pay for specialist legal support. ILPA paid discounted rates for the support. Hazar El-Chamaa was not part of the law team and did not receive any payments from ILPA related to this work.
A Choudhry (Bates Wells)	Bates Wells received training fees of £760 (2024 - £760) for work performed by other staff members.
Sophie Barrett-Brown (Laura Devine Solicitors)	Laura Devine Solicitors received training fees of £760 (2024 - £380) for work performed by other staff members.
Adrian Berry (Patron) (Garden Court Chambers)	Received training and consultancy fees of £nil (2024 - 1,140).
Zoe Bantleman (ILPA)	Received training fees of £380 (2024 - £380).

21. Restatement

The opening funds at 1 April 2023 have been restated to reflect recognition of grant income, previously deferred, for which entitlement had been met in the 22/23 financial year. This impacts on restricted income in the year to 31 March 2024 as shown below:

Opening funds at 1 April 2023	Restricted £	Unrestricted £	Total £
Per original accounts	269,334	554,022	823,356
Include grant income deferred from prior periods	<u>78,241</u>	<u>-</u>	<u>78,241</u>
Revised funds as at 1 April 2023	<u><u>347,575</u></u>	<u><u>554,022</u></u>	<u><u>901,597</u></u>
Deferred income at 1 April 2023			£
Per original accounts			122,150
Remove grant income deferred from prior periods			<u>(78,241)</u>
Revised deferred income at 1 April 2023			<u><u>43,909</u></u>
Restricted grant income			£
Per original accounts			323,366
Remove grant income deferred from prior periods			<u>(78,241)</u>
Revised restricted grant income for the year ended 31 March 2024			<u><u>245,125</u></u>

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

England & Wales - Charity number 1155286

Accounts

Charity registration number 1155286

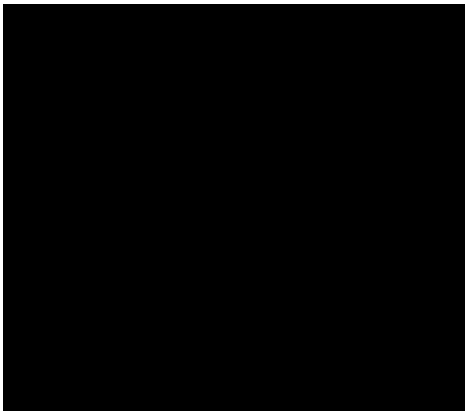
Company registration number 02350422 (England and Wales)

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Secretary



Charity number

1155286

Company number

02350422

Senior Management



Website

www.ilpa.org.uk

Registered office

C/o. SKS Ramon Lee
93 Tabernacle Street
London
EC2A 4BA

Independent examiner

Samir Shah FCA, ATII
Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

National Westminster Bank Plc
135 Bishopsgate
London
EC2M 3UR

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019).

Objectives and activities

ILPA's charitable objects are as follows:

- 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.
- 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:
 - 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.
- 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.
- To organise, maintain and promote courses, conferences and the like in connection with the objects of the Company.
- 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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 role and contribution of volunteers

ILPA does not use volunteers to undertake any of our work however clearly many of our members provide their time and expertise to our work on a regular basis. ILPA would simply not be able to function effectively without this invaluable input.

Achievements and performance

To achieve our aims as outlined above, ILPA's activities span:

1. The provision of training on all aspects of immigration, asylum and nationality law to immigration law practitioners.

The direct beneficiaries of ILPA training are immigration, asylum and nationality law practitioners and in the financial year April 2023 to March 2024 ILPA delivered 64 webinars. Of these 52 were fee paying and 1,242 people attended these sessions. ILPA ran 12 free webinars which were attended by 1,658 individuals. Most of ILPA's training sessions were online via webinar. One conference was in person. The indirect beneficiaries of our training are the clients of our members, and a number of clients benefit for each practitioner trained.

2. The distribution of information on developments in law, policy and practice and analysis of these to members and others through ILPA's website (which includes a members' area, accessible 24/7 with an archive of some 20,000 documents, many unavailable elsewhere).

ILPA is able to harness the expertise of 795 members and 4,530 contacts from these organisations. ILPA is followed by 8,109 persons on Twitter, has 3,900 LinkedIn followers and our website receives 5,000 visitors per month.

ILPA's website: We produce and post considerable amounts of content to the public access areas. The vast majority of our original, informative content is publicly available, and we are also use social media (especially Twitter) to update people about changes to the law and ILPA's advocacy actions.

ILPA's online forum: In January 2024 we upgraded our online members' discussion forum. It is a service that allows members to share their expertise and knowledge with their peers in real-time. Over 1,000 members have registered to use the service.

3. Influencing work through meetings with senior Home Office and UKVI officials.

ILPA has hosted numerous meetings with the Home Office and UKVI caseworkers to improve the quality of decision making, the implementation of the changes to guidance and the rules as a result of the ongoing development of government policy and the situation in Ukraine. During these meetings we have been able to provide evidence (gathered from our members) regarding the impact of policy and procedure, and advocate change to improve matters.

ILPA continues its work with the Simplification of the Rules Taskforce (SORT). We have provided detailed feedback on different sections of the rules and on draft statements of changes. This feedback has resulted in a number of changes to the rules before they were published.

4. An extensive programme of influencing through our Parliamentary work

ILPA briefed extensively on the Nationality and Borders Bill and gave evidence to the Public Bill Committee. ILPA also briefed on immigration matters relating to the Russian invasion of Ukraine, introduction of Ukraine Schemes, and gave evidence to the Home Affairs Select Committee. ILPA also gave evidence to the Justice and Home Affairs Committee on the Life in the UK Test.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5. Support for litigation to promote a just and equitable immigration, asylum and nationality law practice through the provision of evidence and witness statements.

ILPA hosts and manages the Strategic Legal Fund (SLF). During the financial year, 18 grants were awarded by the SLF, and the total funding awarded was £250,000, a significant increase on the previous year.

The Strategic Legal Advice Committee (SLAC) was set up in January 2022 and is running for three years. It provides advice to frontline NGOs on the issues they are seeing, including if strategic litigation is an option. Nine events were held during the year, including on Rwanda and accommodation.

6. ILPA's Racial Justice and Equality work.

ILPA continues its commitment to improving access to the sector to counter the limited diversity among immigration practitioners (particularly in senior roles), addressing the systemic racism prevalent in the sector within immigration systems and workplaces, and helping to foster a more welcoming environment for racialised practitioners.

In the past year ILPA has undertaken a range of activities including:

- continuing to run the Racial Justice and Equality Working Group
- conducted a survey of members to better understand their experience of racism in the sector.

Financial review

The Statement of Financial Activities shows net deficit of £190,992 (2023 – £26,081) for the year 2024. Reserves stand at £632,364 (2023 - £823,356). Income from membership increased to £207,432 in 2023/2024 as compared to £188,910 in 2022/2023. Training income decreased to £127,345 as compared to £168,607 in 2022/2023.

Of the net assets figure of £632,364 (2023 - £823,356) the split is that £110,172 (2023 - £224,735) is available as general funds, £331,450 (2023 - £329,287) is in designated funds (to cover our commitment to rent and related charges; winding up costs) and £190,742 (2023 - £269,334) is restricted funds mainly linked to the Strategic Legal Fund.

ILPA receives a Backbone grant from the Paul Hamlyn Foundation totalling £40,000 per year and a grant from Trust for London to support our Legal and Parliamentary Officer.

We are grateful to all our funders without whose support we should do so much less both for our 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 objectives in accordance with the Memorandum of Association of the charity.

Principal funding sources

The main funding sources for the charity are membership fees, training fees and grants.

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.

Reserves policy

The trustees have reviewed and updated the reserves policy in March 2024. It is the policy of the trustees to build and maintain unrestricted general funding reserves equivalent to not less than three to six months operating costs. The trustees regard this as the prudent minimum level for continuing normal operations while income and expenditure both inevitably fluctuate.

As at the year end, financial statements showed reserves of £632,364 (2023 - £823,356), of which £190,742 (2023 - £269,334) are restricted and £110,172 (2023 - £224,735) are general funds. In addition, the Trustees have set aside designated funds totalling £331,450 (2023 - £329,287) to cover our commitment to rent and related charges to May 2025; winding up costs (specifically, staff costs, administrative costs related to winding-up and fixed asset write-off); and three months' running costs. The unrestricted funds not designated or invested in tangible fixed assets were £84,452 (2023 - £207,109).

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Strategic Legal Fund

Various funders transfer money to ILPA to distribute to not-for-profit organisations who are in the early stages of strategic litigation. These funders include the Paul Hamlyn Foundation, Trust for London, Esmée Fairbairn Foundation, the Legal Education Foundation and Unbound and we are grateful to them for their support. Unprecedented demand from not-for-profits for funding during the last financial year has meant we were only holding £175,229 on 1st April 2024 and expect this to be fully committed by 30 September 2024, when the current funding period runs out.

Plans for future periods

ILPA's Strategic Plan for period 2021 to 2024 includes the following objectives:

1. Increase ILPA membership so that a greater proportion of practitioners in immigration asylum and nationality law are 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
Key legal policy theme
 - a. Nationality and Borders Act 2022
 - b. Human Rights Reform
 - c. Bespoke Safe Routes
 - d. Legal Aid
 - e. Simplification of the Rules Taskforce
 - f. Detention and Quasi-Detention
 - g. EUSS and Compliance with the Withdrawal Agreement
 - h. Hostile Environment, Digitalisation, and Electronic Travel Authorisations
 - i. Front End Services
 - j. Work/Business routes
 - k. Fees, Fee Waivers, and No Recourse to Public Funds
 - l. Vulnerable People
5. Support legal analysis and publications that will lead to improvements in practice
6. Support litigation that will promote respect for the rule of law
7. Ensure that ILPA is an accountable and effective organisation

Structure, governance and management

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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 legal and administration information page. 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.

Organisation

The charity is structured so that the Trustees meet regularly in order to manage its affairs, with the Committee of Trustees meeting approximately eight times a year.

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.

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.

Patrons

ILPA has three Patrons. [REDACTED] was appointed in March 2024 [REDACTED] is a well-known immigration lawyer and trainer. She joins [REDACTED] of Queen Mary University and [REDACTED] from Garden Court Chambers, who was re-appointed in January 2024 for three more years.

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 risks, credit risks, 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. All posts at ILPA have a salary band. 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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

Statement of trustees' responsibilities

The trustees, who are also the directors of The Immigration Law Practitioners' Association Limited for the purpose of company law, are responsible for preparing the Trustees' 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, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate 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.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:

A large black rectangular box redacting the signature of the trustee.

20 November 2024

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

I report to the trustees on my examination of the financial statements of The Immigration Law Practitioners' Association Limited (the charitable company) for the year ended 31 March 2024.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed by:



BFA6442682BF4CE...

Samir Shah FCA, ATII

Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Dated: 20 November 2024

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>						
Donations and legacies	3	44,000	-	-	44,000	42,508
Charitable activities	4	345,377	-	323,366	668,743	633,517
Investments	6	5,605	-	-	5,605	1,749
Other Trading Activity	7	11,145	-	-	11,145	14,750
Total income		<u>406,127</u>	<u>-</u>	<u>323,366</u>	<u>729,493</u>	<u>692,524</u>
<u>Expenditure on:</u>						
Raising funds	5					
	8	2,888	-	-	2,888	41,496
Charitable activities	9	440,447	75,192	401,958	917,597	677,109
Total expenditure		<u>443,335</u>	<u>75,192</u>	<u>401,958</u>	<u>920,485</u>	<u>718,605</u>
Net outgoing resources before transfers		(37,208)	(75,192)	(78,592)	(190,992)	(26,081)
Gross transfers between funds		(77,355)	77,355	-	-	-
Net movement in funds		(114,563)	2,163	(78,592)	(190,992)	(26,081)
Fund balances at 1 April 2023		224,735	329,287	269,334	823,356	849,437
Fund balances at 31 March 2024		<u>110,172</u>	<u>331,450</u>	<u>190,742</u>	<u>632,364</u>	<u>823,356</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 charitable company's activities were acquired or discontinued during the two financial years.

TOTAL RECOGNISED GAINS AND LOSSES

The charitable company has no recognised gains or losses other than the above movements in funds during the two financial years.

The notes on pages 12 to 30 form part of these financial statements.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		25,720		17,626
Current assets					
Debtors	15	45,121		37,654	
Cash at bank and in hand		694,724		975,721	
		<u>739,845</u>		<u>1,013,375</u>	
Creditors: amounts falling due within one year	16	<u>(133,201)</u>		<u>(207,645)</u>	
Net current assets			606,644		805,730
Total assets less current liabilities			<u>632,364</u>		<u>823,356</u>
Income funds					
Restricted funds	18		190,742		269,334
<u>Unrestricted funds</u>					
Designated funds	19	331,450		329,287	
General unrestricted funds		<u>110,172</u>		<u>224,735</u>	
			441,622		554,022
			<u>632,364</u>		<u>823,356</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

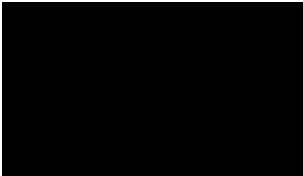
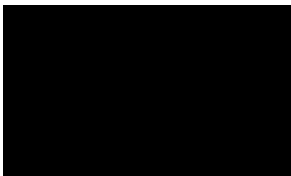
The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 November 2024 and were signed on its behalf by:



Company registration number 02350422

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations			(261,368)		99,939
Investing activities					
Purchase of tangible fixed assets		(25,234)		(3,632)	
Investment income received		5,605		1,749	
Net cash used in investing activities			(19,629)		(1,883)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(280,997)		98,056
Cash and cash equivalents at beginning of year			975,721		877,665
Cash and cash equivalents at end of year			694,724		975,721

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Article of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity's Financial Statements show a net deficit of £190,992 for the year (2023 – £26,081) and free reserves of £84,452 (2023 - £207,109) as at the year end. The Trustees are of the view that these results, in conjunction with a detailed three-year financial forecast, have secured the future of the Charity for at least the next 12 to 18 months and on this basis, the Charity is a going concern.

1.3 Charitable funds

Unrestricted funds are available to spend on activities that further any of the purposes of the 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.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets are charged against the restricted fund.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Training income

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.

Membership fees

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.

Advertising income

Advertising income is recognised as earned (that is, as the related goods or services are provided).

Investment income

Investment income is included when receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, 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.

(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.

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. 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.

Strategic Legal Fund Grant payments

Grants are payments made to third parties in the furtherance of the charitable objects of the Charity and the priorities of the Strategic Legal Fund as dictated by the five funders. The notification gives the recipient a reasonable expectation that they will receive the grant. Grant awards are subject to the recipient fulfilling performance conditions and are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the recipient.

1.6 Tangible fixed assets

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:

Website development	20% straight line basis per annum
Fixtures and fittings	20% reducing balance basis per annum
Computer equipment	25% straight line basis per annum

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 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.

1.10 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.

1.11 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.

1.12 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 more information about their contribution can be found in Trustees' Report.

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.

1.13 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.

1.14 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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, 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.

3 Donations and legacies

	Unrestricted funds £	Total 2024 £	Total 2023 £
Paul Hamlyn Foundation	44,000	44,000	40,000
Islington Council	-	-	2,508
	44,000	44,000	42,508
For the year ended 31 March 2023	42,508		42,508

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Training and conferences	Membership services	Legal Policy, research and litigation	Strategic Legal Fund	Total 2024	Total 2023
	£	£	£	£	£	£
Course fees	122,640	-	-	-	122,640	168,607
Consultancy fees	470	-	-	-	470	12,400
Donations in Kind	10,130	-	-	-	10,130	3,000
IMA Training	4,705	-	-	-	4,705	-
Members' subscriptions	-	207,432	-	-	207,432	188,910
Trust for London - Legal & Parliamentary Officer	-	-	29,975	-	29,975	28,100
Legal Education Foundation	-	-	-	50,000	50,000	50,000
The Blue Thread	-	-	-	53,391	53,391	-
Unbound Philanthropy	-	-	-	25,000	25,000	25,000
Trust for London	-	-	-	55,000	55,000	52,500
Esmee Fairbairn Foundation	-	-	-	55,000	55,000	55,000
Paul Hamlyn Foundation	-	-	-	55,000	55,000	50,000
	<u>137,945</u>	<u>207,432</u>	<u>29,975</u>	<u>293,391</u>	<u>668,743</u>	<u>633,517</u>
Analysis by fund						
Unrestricted funds	137,945	207,432	-	-	345,377	372,917
Restricted funds	-	-	29,975	293,391	323,366	260,600
	<u>137,945</u>	<u>207,432</u>	<u>29,975</u>	<u>293,391</u>	<u>668,743</u>	<u>633,517</u>
For the year ended 31 March 2023						
Unrestricted funds	184,007	188,910	-	-		372,917
Restricted funds	-	-	28,100	232,500		260,600
	<u>184,007</u>	<u>188,910</u>	<u>28,100</u>	<u>232,500</u>		<u>633,517</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 INCOME FROM CHARITABLE ACTIVITIES (Cont/d)

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.

Name	2024 Training £	2023 Training £
Chetal Patel, Bates Wells	760	380
Gabriella Bettiga, Director of MGB Legal	-	240
Gillian McKearney, Senior Associate, Fieldfisher	-	240
Ilda de Sousa, Partner, Kinglsey Napley LLP	760	760
Joanna Hunt, Director and Head of Immigration, Fieldfisher	380	240
Robert Houchill, Senior Associate, Kinglsey Napley LLP	380	760
Smruti Jeyanandhan, Bates Wells	760	380
Adam Cotterill	380	-
Adrian Berry, Barrister, Garden Court Chambers	760	-
Aisha Choudhry, Bates Wells	380	-
Alison Pickup, Asylum Aid	210	-
Andrew Jones, Wesley Gryk	380	-
Anna Skehan, Islington Law Centre	185	-
David Neale - Garden Court Chambers	320	-
Greg O'Ceallaigh - Garden Court Chambers	295	-
Kat Hacker, Helen Bamber Foundation	210	-
Kate Nickson - Kasi Solicitors	380	-
Meghan Vozila, Penningtons	760	-
Priya Solanki, 1 Pump Court Chambers	240	-
Tim Barnden, Bates Wells	760	-
Zoe Bantleman, ILPA	1,830	-
	<u>10,130</u>	<u>3,000</u>

6 Investments

	Unrestricted funds £	Total 2024 £	Total 2023 £
Interest income	5,605	5,605	1,749
	<u>5,605</u>	<u>5,605</u>	<u>1,749</u>
For the year ended 31 March 2023	<u>1,749</u>		<u>1,749</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Other Trading Activity

	Unrestricted funds £	Total 2024 £	Total 2023 £
Other income	500	500	500
Advertising income	10,645	10,645	14,250
	<u>11,145</u>	<u>11,145</u>	<u>14,750</u>
For the year ended 31 March 2023	<u>14,750</u>		<u>14,750</u>

8 Raising funds

	Unrestricted funds £	Total 2024 £	Total 2023 £
Staff costs	1,995	1,995	17,777
Share of Support costs	773	773	18,376
Share of Governance costs	120	120	5,343
	<u>2,888</u>	<u>2,888</u>	<u>41,496</u>
Fundraising and publicity	<u>2,888</u>	<u>2,888</u>	<u>41,496</u>
	<u>41,496</u>		<u>41,496</u>
For the year ended 31 March 2023	<u>41,496</u>		<u>41,496</u>
Fundraising and publicity	<u>41,496</u>		<u>41,496</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Charitable activities

	Training & conferences	Membership services	Information services	Legal research & litigation	Total 2024	Total 2023
	£	£	£	£	£	£
Staff costs	47,683	48,544	38,565	190,450	325,242	250,325
Strategic Legal Fund grants	-	-	-	245,388	245,388	100,835
Other direct activity costs	38,562	2,615	-	43,603	84,780	89,219
	<u>86,245</u>	<u>51,159</u>	<u>38,565</u>	<u>479,441</u>	<u>655,410</u>	<u>440,379</u>
Share of support costs (see note 11)	40,080	34,005	27,565	125,316	226,966	183,399
Share of governance costs (see note 11)	6,220	5,277	4,277	19,447	35,221	53,331
	<u>132,545</u>	<u>90,441</u>	<u>70,407</u>	<u>624,204</u>	<u>917,597</u>	<u>677,109</u>
Analysis by funds						
Unrestricted funds	132,545	49,086	70,407	188,409	440,447	453,298
Designated funds	-	-	-	75,192	75,192	37,802
Restricted funds	-	41,355	-	360,603	401,958	186,009
	<u>132,545</u>	<u>90,441</u>	<u>70,407</u>	<u>624,204</u>	<u>917,597</u>	<u>677,109</u>
For the year ended 31 March 2023						
Unrestricted funds	135,516	136,021	27,605	154,156		453,298
Designated funds	-	-	-	37,802		37,802
Restricted funds	-	-	-	186,009		186,009
	<u>135,516</u>	<u>136,021</u>	<u>27,605</u>	<u>377,967</u>		<u>677,109</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 ANALYSIS OF EXPENDITURE (Cont'd)

The Strategic Legal Fund grants, funds strategic legal work in any area of law where people seeking asylum, refugees and migrants disadvantaged against because of their immigration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party "intervention" in existing cases. This can be in any area of law affecting migrants including asylum, immigration, community care, housing, education, human rights and discrimination.

In April 2017 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust, Paul Hamlyn Foundation and The Legal Education Foundation. The beneficiaries of the grants were determined by an expert panel set up by the Strategic Legal Fund. The members of the expert panel are independent of ILPA. They make recommendations to the decision-making panel that determine the final grant allocation. The decision making panel is made up of ILPA staff and ILPA Treasurer. The grants payments during the year are as follows:

Name of organisation	2024	2023
	£	£
Greater Manchester Immigration Aid Unit (S)	8,359	19,894
The 3million	11,642	6,943
Work Rights Centre (S)	-	12,329
Haringey Migrant Support Centre	-	9,446
ATLEU (S)	10,067	8,796
Here for Good (S)	-	7,679
RAMFEL (Refugee and Migrant Forum of Essex and London)	29,967	-
Deighton Pierce Glynn (S)	37,802	-
Southwark Law Centre (S)	24,057	12,778
JCWI (S)	6,684	-
JustRight Scotland (S)	10,568	-
Islington Law Centre (MiCLU)	53,441	-
Aire Centre, The (S)	6,463	-
The Refugee and Migrant Centre Ltd.	2,000	-
Together with Migrant Children	2,151	-
Maternity Action	4,942	-
Public Interest Law Centre	-	11,092
Migrants Organise Ltd	10,045	-
Asylum Aid (S)	30,000	12,695
Coram Childrens Legal Centre	-	4,043
Bhatt Murphy Solicitors (S)	(2,800)	-
Less: CPAG grant partly refunded as part of the counsel's work did not get done as stated in their application	-	(4,860)
	<u>245,388</u>	<u>100,835</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Support costs

	Support costs £	Governance costs £	Total 2024 £	Total 2023 £
General office and finance staff	68,108	-	68,108	61,340
Management Staff	36,577	13,301	49,878	38,349
Depreciation	17,140	-	17,140	17,433
Premises and equipment costs	55,271	-	55,271	49,920
Communication and IT costs	17,638	-	17,638	14,110
Legal and Professional costs	4,515	12,601	17,116	48,275
Other Office expenses	28,490	-	28,490	22,254
Auditor's remuneration	-	-	-	5,580
AGM costs	-	4,706	4,706	1,290
Board expenses	-	533	533	1,898
Independent examiner's fees	-	4,200	4,200	-
	<u>227,739</u>	<u>35,341</u>	<u>263,080</u>	<u>260,449</u>
Analysed between				
Fundraising	773	120	893	23,719
Charitable activities	226,966	35,221	262,187	236,730
	<u>227,739</u>	<u>35,341</u>	<u>263,080</u>	<u>260,449</u>

12 Net movement in funds

	2024 £	2023 £
Net movement in funds is stated after charging/(crediting)		
Auditor's remuneration - Audit fees	-	3,840
Auditor's remuneration - Non audit fees	-	1,740
<u>Independent examiner's fees</u>		
Independent Examination	2,900	-
Other Services	1,300	-
Depreciation of owned tangible fixed assets	17,140	17,190
Loss on disposal of tangible fixed assets	-	243
Operating lease rentals - land and buildings and equipment	<u>53,162</u>	<u>47,054</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Employees

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

	2024 Number	2023 Number
Fundraising	-	0.50
Training and conferences	1.25	1.10
Membership services	1.05	1.00
Information services	0.85	0.30
Legal policy, research & litigation	3.90	2.60
Management	1.80	0.35
General office	0.15	1.30
Total	9.00	7.15

The average monthly number of employees during the year was: 9 (2023 - 9)

Employment costs	2024 £	2023 £
Wages and salaries	389,855	321,661
Social security costs	35,915	30,899
Other pension costs	19,452	15,231
	445,222	367,791

There were no employees whose annual remuneration was more than £60,000 (2023 - None).

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Employees

(Continued)

The key management personnel of the Charity comprise of the Chief Executive. The total employee benefits of the key management personnel of the charity were £66,503 (2023 - £51,131).

Trustee Gabriella Bettiga was paid training fees of £Nil (2023 - £480). No Trustees received any remuneration during the year.

There were no reimbursements for travel and conference attendance costs during the year (2023 - £Nil).

The following Trustees have significant influence in related organisations, which were paid fees during the year:

H El-Chamaa (Penningtons Manches Cooper LLP)	-	Received consultancy fees of £7,968 (2023 - £1,305). This was to pay for specialist legal support. ILPA paid discounted rates for the support. Hazar El-Chamaa was not part of the law team and did not receive any payments from ILPA related to this work.
Adam Cotterill (Penningtons)	-	Received training fees of £Nil (2023 - £760).
Bates Wells	-	Received training fees of £760 (2023 - £3,820)
Sophie Barrett-Brown (Laura Devine Solicitors)	-	Received training fees of £380 (2023 - £760)
J Moktadir (Partner of Stone King LLP)	-	Received training and consultancy fees of £Nil (2023 - £6,066). This was to pay for specialist legal support. ILPA paid discounted rates for the support. J Moktadir was not part of the law team and did not receive any payments from ILPA related to this work.
Adrian Berry (Patron) (Garden Court Chambers)	-	Received training and consultancy fees of £1,140 (2023 - £380).
Zoe Bantleman (Legal director)	-	Received training and consultancy fees of £380 (2023 - £Nil)

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Website development £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2023	-	767	80,698	81,465
Additions	22,030	-	3,204	25,234
At 31 March 2024	22,030	767	83,902	106,699
Depreciation and impairment				
At 1 April 2023	-	153	63,686	63,839
Depreciation charged in the year	1,491	123	15,526	17,140
At 31 March 2024	1,491	276	79,212	80,979
Carrying amount				
At 31 March 2024	20,539	491	4,690	25,720
At 31 March 2023	-	614	17,012	17,626

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	34,884	18,710
Other debtors	8,478	4,172
Prepayments	1,759	14,772
	45,121	37,654

16 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		10,287	12,607
Deferred income	17	15,882	122,150
Trade creditors		82,541	47,854
Other creditors		10,260	11,434
Accruals		14,231	13,600
		133,201	207,645

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Deferred income

	2024 £	2023 £
Other deferred income	15,882	122,150
	<u>15,882</u>	<u>122,150</u>
Movements in the year:		
Deferred income at 1 April 2023	122,150	32,446
Released from previous periods	(122,150)	(32,446)
Resources deferred in the year	<u>15,882</u>	<u>122,150</u>
Deferred income at 31 March 2024	<u>15,882</u>	<u>122,150</u>

Deferred income comprises:

- Training fees of £10,319 relating to courses to be held in 2024-25 (2023 - £33,529).
- Membership fees of £563 relating to memberships commencing from April 2024 (2023 - £10,380)
- Esmee Fairbairn grant income of £5,000 for the Strategic Legal Fund project (2023 - £10,000). They have awarded an uplift of 10% on the balance of their grant funding due to high living cost.
- The Blue Thread grant income of Nil (2023 - £53,391) for the Legal Officer role to support the work of the Strategic Legal Advice Committee and the influencing work of ILPA's Legal Team.
- Trust for London grant income of £Nil (2023 - £14,850) for the role of the Legal & Parliamentary. This was paid early in financial year 22-23 for their grant funding of year 3 plus 10% uplift due to the high living cost.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£	£
Trust for London	3,833	28,100	(26,750)	5,183	29,975	(28,625)	6,533
The Blue Thread	-	-	-	-	53,391	(44,411)	8,980
Subtotal (a)	<u>3,833</u>	<u>28,100</u>	<u>(26,750)</u>	<u>5,183</u>	<u>83,366</u>	<u>(73,036)</u>	<u>15,513</u>
Strategic Legal Fund							
Esmée Fairbairn Foundation	45,573	55,000	(34,476)	66,097	55,000	(79,226)	41,871
Joseph Rowntree Charitable Trust	23,961	-	(14,895)	9,066	-	(9,066)	-
Paul Hamlyn Foundation	45,573	50,000	(34,476)	61,097	55,000	(79,226)	36,871
Trust for London	62,523	52,500	(34,477)	80,546	55,000	(79,226)	56,320
Unbound Philanthropy	13,280	25,000	(25,779)	12,501	25,000	(25,000)	12,501
Legal Education Foundation	-	50,000	(15,156)	34,844	50,000	(57,178)	27,666
Subtotal (b)	<u>190,910</u>	<u>232,500</u>	<u>(159,259)</u>	<u>264,151</u>	<u>240,000</u>	<u>(328,922)</u>	<u>175,229</u>
Total (a+b)	<u><u>194,743</u></u>	<u><u>260,600</u></u>	<u><u>(186,009)</u></u>	<u><u>269,334</u></u>	<u><u>323,366</u></u>	<u><u>(401,958)</u></u>	<u><u>190,742</u></u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Description, nature and purpose of restricted funds:

Trust for London - Legal & Parliamentary Officer Project: to support the work of the Legal & Parliamentary 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.

Blue Thread - The Blue Thread grant was funding for the Legal Officer role to support the work of the Strategic Legal Advice Committee and the influencing work of ILPA's Legal Team.

Strategic Legal Fund: The Strategic Legal Fund funds strategic legal work in areas of law where migrants experience disadvantage or discrimination as a result of migration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party interventions in existing cases. This can be in any area of law affecting migrants including asylum, immigration, community care, housing, education, human rights and discrimination. In April 2017 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust, Paul Hamlyn Foundation, and the Legal Education Foundation.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Resources expended	Transfers	Balance at 1 April 2023	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£
Website development	50,000	(37,802)	-	12,198	(22,030)	9,832	-
ILPA Premises Lease	243,311	-	(112,380)	130,931	(53,162)	(2,575)	75,194
Sustainability Allowance for staffing & other costs in event of winding up	50,000	-	(50,000)	-	-	-	-
	-	-	186,158	186,158	-	70,098	256,256
	<u>343,311</u>	<u>(37,802)</u>	<u>23,778</u>	<u>329,287</u>	<u>(75,192)</u>	<u>77,355</u>	<u>331,450</u>

Description, nature and purpose of Designated funds:

Website development: To develop and improve ILPA's website, providing better interface to members and the general public.

ILPA premises lease: To cover ILPA's lease commitments towards rent, service charge and dilapidations costs to May 2025.

Allowance for staffing and other costs in the event of winding up: Funds designated for best practice and worst case scenario.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £
Fund balances at 31 March 2024 are represented by:								
Tangible assets	25,720	-	-	25,720	17,626	-	-	17,626
Current assets/(liabilities)	84,452	331,450	190,742	606,644	207,109	329,287	269,334	805,730
	<u>110,172</u>	<u>331,450</u>	<u>190,742</u>	<u>632,364</u>	<u>224,735</u>	<u>329,287</u>	<u>269,334</u>	<u>823,356</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21	Operating lease commitments	2024	2023
		£	£
	Within one year	41,118	41,113
	Between two and five years	123,355	164,453
		164,473	205,566

Lease commitments for ILPA's office premises at Charles Square to 31 March 2028.

- 22 Related party transactions**
There were no disclosable related party transactions during the year (2023 - none) except the transactions disclosed in Note 13.
- 23 Pension Costs**
The pension cost charge represents contributions payable by the charity to the fund and amounted to £19,452 (2023 - £15,231). The charity had accrued pension contributions of £2,994 (2023 - £2,351).
- 24 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 in the event of the company being wound up.

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

England & Wales - Charity number 1155286

Accounts

Charity registration number 1155286

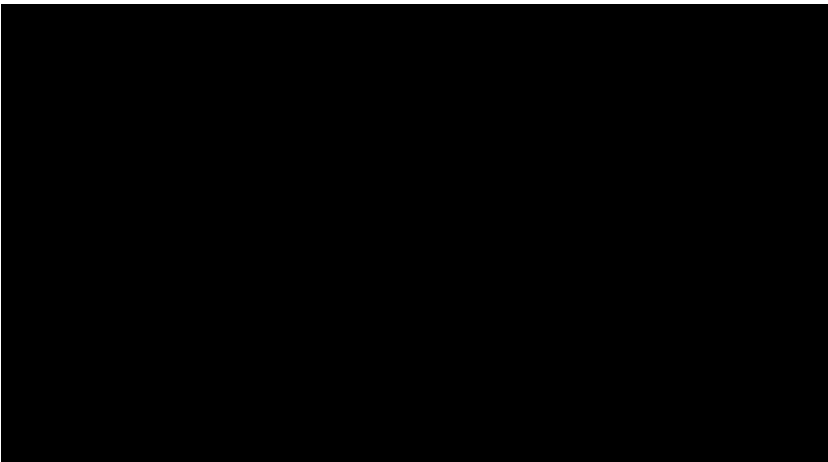
Company registration number 02350422 (England and Wales)

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Secretary



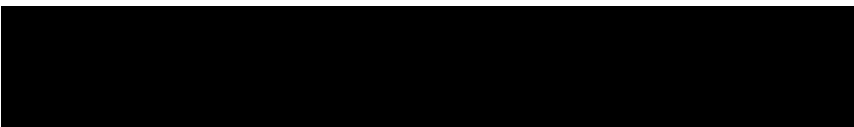
Charity number

1155286

Company number

02350422

Senior Management



Registered office

C/o. SKS Ramon Lee
93 Tabernacle Street
London
EC2A 4BA

Senior Statutory Auditor

James Foskett

Auditor

SKS Audit LLP
3 Sheen Road
Richmond Upon Thames
TW9 1AD

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

National Westminster Bank Plc
135 Bishopsgate
London
EC2M 3UR

The Charity Bank Limited
194 High Street
Tonbridge
Kent
TN9 1BE

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019).

Objectives and activities

ILPA's charitable objects are as follows:

- 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.
- 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:
 - 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.
- 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.
- To organise, maintain and promote courses, conferences and the like in connection with the objects of the Company.
- 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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 role and contribution of volunteers

ILPA does not use volunteers to undertake any of our work however clearly many of our members provide their time and expertise to our work on a regular basis. ILPA would simply not be able to function effectively without this invaluable input.

Achievements and performance

To achieve our aims as outlined above, ILPA's activities span:

1. The provision of training on all aspects of immigration, asylum and nationality law to immigration law practitioners.

The direct beneficiaries of ILPA training are immigration, asylum and nationality law practitioners and in the financial year April 2022 to March 2023 ILPA delivered 78 webinars. Of these 63 were fee paying and 1,441 people attended these sessions. ILPA ran 15 free webinars which were attended by 1,653 individuals. All of ILPA's training sessions and conferences were online via webinar. The indirect beneficiaries of our training are the clients of our members, and a number of clients benefit for each practitioner trained.

2. The distribution of information on developments in law, policy and practice and analysis of these to members and others through ILPA's website (which includes a members' area, accessible 24/7 with an archive of some 20,000 documents, many unavailable elsewhere).

ILPA is able to harness the expertise of 800 members and 4,250 contacts from these organisations. ILPA is followed by 7,900 persons on Twitter, has 3,900 LinkedIn followers and our website receives 6,000 visitors per month.

ILPA's website: We produce and post considerable amounts of content to the public access areas. The vast majority of our original, informative content is publicly available, and we are also increasingly using social media (especially Twitter) to update people about changes to the law and ILPA's advocacy actions. ILPA has a google group with 930 members where expertise and knowledge can also be shared between peers in real-time.

3. Influencing work through meetings with senior Home Office and UKVI officials.

ILPA has hosted numerous meetings with the Home Office and UKVI caseworkers to improve the quality of decision making, the implementation of the changes to guidance and the rules as a result of the ongoing development of government policy. During these meetings we have been able to provide evidence (gathered from our members) regarding the impact of policy and procedure, and advocate change to improve matters.

ILPA continues its work with the Simplification of the Rules Taskforce (SORT). We have provided detailed feedback on different sections of the rules and on draft statements of changes. This feedback has resulted in a number of changes to the rules before they were published.

4. An extensive programme of influencing through our Parliamentary work

ILPA, working with members and other sector organisations, briefed extensively on the Nationality and Borders Bill, the Illegal Migration Bill and British Nationality (Regularisation of Past Practice) Bill. It has also responded to various government consultations, including legal aid fees and human rights, and gave evidence to parliamentary committees.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5. Support for litigation to promote a just and equitable immigration, asylum and nationality law practice through the provision of evidence and witness statements.

ILPA hosts and manages the Strategic Legal Fund. During the financial year, 14 grants were awarded by the SLF and the total funding awarded was £100,835.

The Strategic Legal Advice Committee (SLAC) was set up in January 2022 and runs for three years. The Committee provides advice to frontline NGOs on the issues they are seeing, including if strategic litigation is an option.

6. ILPA's Racial Justice and Equality work.

ILPA continues its commitment to improving access to the sector to counter the limited diversity among immigration practitioners (particularly in senior roles), addressing the systemic racism prevalent in the sector within immigration systems and workplaces, and helping to foster a more welcoming environment for racialised practitioners. This is progressed by the ILPA Racial Justice and Equality Working Group

Financial review

The Statement of Financial Activities shows net deficit of £26,081 (2022 – net surplus of £86,495) for the year 2023. Reserves stand at £823,356 (2022 - £849,437). Income from membership increased to £188,910 in 2022/2023 as compared to £187,370 in 2021/2022. Training income decreased to £168,607 as compared to £177,221 in 2021/2022.

Of the net current assets figure of £805,730 (2022 - £818,010) the split is that £207,109 (2022 - £279,956) is available as general funds, £329,287 (2022 - £343,311) is in designated funds (to cover the cost of the rent & service charges, website developments costs and one-off staffing costs) and £269,334 (2022 - £194,743) is restricted funds mainly linked to the Strategic Legal Fund.

joined as ILPA's Chief Executive in October 2022, replacing

We are grateful to all our funders without whose support we should do so much less both for our 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 objectives in accordance with the Memorandum of Association of the charity.

In January 2023, ILPA moved office premises. It is renting less space on a short lease.

Principal funding sources

The main funding sources for the charity are membership fees, training fees and grants.

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.

Reserves policy

Our reserves policy has been set up to clearly identify what funds the charity needs to set aside in order to meet its financial commitments. The policy has set aside £130,931 to meet its lease agreement to May 25, £12,198 for its website, and £188,158 for staffing & others costs in event of ILPA winding up. These funds have been designated in its accounts in order to meet these obligations. Any surplus will then be spent on improving its services to members and the charity's objectives.

The designated fund level was reset, primarily as a result of a reduction in rent liabilities after the office move. It was £329,287 at the end of the financial year. These funds cover the costs of winding up plus 3 month's running costs.

The free reserves stood at £207,109. The Trustees regularly review how these reserves can be invested in activities that further the ILPA strategy.

Separate to these reserves are the restricted funds. These are grants that will be invested over the next two financial years. They stood at £269,334 at year end.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

ILPA's Strategic Plan for period 2021 to 2024 includes the following objectives:

1. Increase ILPA membership so that a greater proportion of practitioners in immigration asylum and nationality law are 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
Key legal policy theme
 - a. Nationality and Borders Act 2022
 - b. Human Rights Reform
 - c. Bespoke Safe Routes
 - d. Legal Aid
 - e. Simplification of the Rules Taskforce
 - f. Detention and Quasi-Detention
 - g. EUSS and Compliance with the Withdrawal Agreement
 - h. Hostile Environment, Digitalisation, and Electronic Travel Authorisations
 - i. Front End Services
 - j. Work/Business routes
 - k. Fees, Fee Waivers, and No Recourse to Public Funds
 - l. Vulnerable People
5. Support legal analysis and publications that will lead to improvements in practice
6. Support litigation that will promote respect for the rule of law
7. Ensure that ILPA is an accountable and effective organisation

Structure, governance and management

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 IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

The Trustees in office in the period are set out on Legal and Administrative page. 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 eight times a year.

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.

Patrons

ILPA has two patrons. They are Adrian Berry from Garden Court Chambers and Elspeth Guild of Queen Mary University and Kingsley Napley.

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

We have a risk register highlighting the various risks and how we remedy them. They are updated regularly for the Trustees' meetings. We are highlighting the main three risks are that are high on our risk register.

- ILPA lack staff resources to provide services members want & need – our control measure is to align the resource requirements with our strategic plan and ensure that staff have the skills and support need to fulfil their role. We have completed our resourcing review and have provided extra resources in a way of recruitment a Legal Officer and an Administration Officer.
- Loss &/or loss of grant funding – Due to high level of reserves, we have not been successful with funding. To mitigate this, we have regular meeting with the funders and share our latest financial information with them.
- High staff turnover/sickness (physical or mental) – Various measures that maintain/improve morale and engagement have been implemented. We have started our implementation of Investors in people plan as well as improving staff benefits.

Pay policy for senior staff

ILPA undertakes a regular benchmarking exercise for all of its salaries. All posts at ILPA have a salary band. 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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

Statement of trustees' responsibilities

The trustees, who are also the directors of The Immigration Law Practitioners' Association Limited for the purpose of company law, are responsible for preparing the Trustees' 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, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

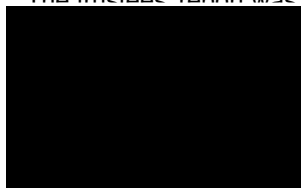
The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

In accordance with the company's articles, a resolution proposing that SKS Audit LLP be reappointed as auditor of the company will be put at a General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:



12 September 2023

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

Opinion

We have audited the financial statements of The Immigration Law Practitioners' Association Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 March 2023 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 including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 charitable 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable 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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

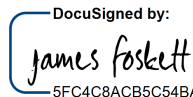
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions were held with, and enquiries made of, management and those charged with governance with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.
- The following laws and regulations were identified as being of significance to the entity:
 - Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, Charities Act, Tax and Pensions legislation, and distributable profits legislation.
 - It is considered that there are no laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity.
- Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and those charged with governance as to whether the charitable company complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of board minutes; testing the appropriateness of entries in the nominal ledger, including journal entries; reviewing transactions around the end of the reporting period; and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.
- No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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James Foscett
(Senior Statutory Auditor)
 for and on behalf of SKS Audit LLP

12 September 2023

Chartered Accountants
Statutory Auditor

3 Sheen Road
Richmond Upon Thames
TW9 1AD

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	42,508	-	-	42,508	40,000
Charitable activities	4	372,917	-	260,600	633,517	588,036
Investments	6	1,749	-	-	1,749	676
Other Trading Activity	7	14,750	-	-	14,750	19,425
Total income		431,924	-	260,600	692,524	648,137
<u>Expenditure on:</u>						
Raising funds	5					
	8	41,496	-	-	41,496	38,100
Charitable activities	9	453,298	37,802	186,009	677,109	523,542
Total expenditure		494,794	37,802	186,009	718,605	561,642
Net (outgoing)/incoming resources before transfers		(62,870)	(37,802)	74,591	(26,081)	86,495
Gross transfers between funds		(23,778)	23,778	-	-	-
Net movement in funds		(86,648)	(14,024)	74,591	(26,081)	86,495
Fund balances at 1 April 2022		311,383	343,311	194,743	849,437	762,942
Fund balances at 31 March 2023		224,735	329,287	269,334	823,356	849,437

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 charitable company's activities were acquired or discontinued during the two financial years.

TOTAL RECOGNISED GAINS AND LOSSES

The charitable company has no recognised gains or losses other than the above movements in funds during the two financial years.

The notes on pages 13 to 30 form part of these financial statements.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

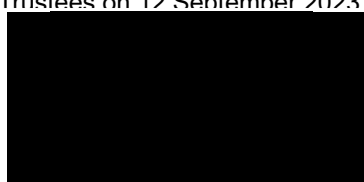
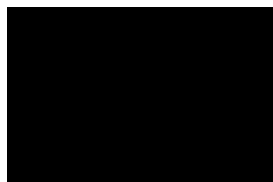
BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		17,626		31,427
Current assets					
Debtors	15	37,654		34,045	
Cash at bank and in hand		975,721		877,665	
		1,013,375		911,710	
Creditors: amounts falling due within one year	16	(207,645)		(93,700)	
Net current assets			805,730		818,010
Total assets less current liabilities			823,356		849,437
Income funds					
Restricted funds	18		269,334		194,743
<u>Unrestricted funds</u>					
Designated funds	19	329,287		343,311	
General unrestricted funds		224,735		311,383	
			554,022		654,694
			823,356		849,437

The Trustees have prepared financial statements in accordance with Section 398 of the Companies Act 2006 and Section 138 of the Charities Act 2011. These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to members of the company.

ts were approved by the Trustees on 12 September 2023 and were signed on its behalf by:



Company registration number 02350422

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	25		99,939		118,214
Investing activities					
Purchase of tangible fixed assets		(3,632)		(3,418)	
Investment income received		1,749		676	
Net cash used in investing activities			(1,883)		(2,742)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			98,056		115,472
Cash and cash equivalents at beginning of year			877,665		762,193
Cash and cash equivalents at end of year			975,721		877,665

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Article of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity's Financial Statements show a net deficit of £26,081 for the year (2022 – surplus of £86,495) and free reserves £207,109 (2022 - £279,956) as at the year end. 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 Charitable funds

Unrestricted funds are available to spend on activities that further any of the purposes of the 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.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets are charged against the restricted fund.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Training income

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.

Membership fees

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.

Advertising income

Advertising income is recognised as earned (that is, as the related goods or services are provided).

Investment income

Investment income is included when receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, 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.

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. 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.

Strategic Legal Fund Grant payments

Grants are payments made to third parties in the furtherance of the charitable objects of the Charity and the priorities of the Strategic Legal Fund as dictated by the five funders. The notification gives the recipient a reasonable expectation that they will receive the grant. Grant awards are subject to the recipient fulfilling performance conditions and are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the recipient.

1.6 Tangible fixed assets

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:

Fixtures and fittings	20% reducing balance basis per annum
Computer equipment	25% straight line basis per annum

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 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.

1.10 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.

1.11 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.

1.12 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 more information about their contribution can be found in Trustees' Report.

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.

1.13 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.

1.14 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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, 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.

3 Donations and legacies

	Unrestricted funds £	Total 2023 £	Total 2022 £
Paul Hamlyn Foundation	40,000	40,000	40,000
Islington Council	2,508	2,508	-
	<u>42,508</u>	<u>42,508</u>	<u>40,000</u>
For the year ended 31 March 2022	<u>40,000</u>		<u>40,000</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Training and conferences	Membership services	Legal Policy, research and litigation	Strategic Legal Fund	Total 2023	Total 2022
	£	£	£	£	£	£
Course fees	168,607	-	-	-	168,607	177,221
Consultancy fees	12,400	-	-	-	12,400	16,875
Donations in Kind	3,000	-	-	-	3,000	6,320
Members' subscriptions	-	188,910	-	-	188,910	187,370
Trust for London - Legal & Parliamentary Officer	-	-	28,100	-	28,100	25,250
Legal Education Foundation	-	-	-	50,000	50,000	-
Unbound Philanthropy	-	-	-	25,000	25,000	25,000
Trust for London	-	-	-	52,500	52,500	50,000
Esmee Fairbairn Foundation	-	-	-	55,000	55,000	50,000
Paul Hamlyn Foundation	-	-	-	50,000	50,000	50,000
	<u>184,007</u>	<u>188,910</u>	<u>28,100</u>	<u>232,500</u>	<u>633,517</u>	<u>588,036</u>
Analysis by funds						
Unrestricted funds	184,007	188,910	-	-	372,917	387,786
Restricted funds	-	-	28,100	232,500	260,600	200,250
	<u>184,007</u>	<u>188,910</u>	<u>28,100</u>	<u>232,500</u>	<u>633,517</u>	<u>588,036</u>
For the year ended 31 March 2022						
Unrestricted funds	200,416	187,370	-	-		387,786
Restricted funds	-	-	25,250	175,000		200,250
	<u>200,416</u>	<u>187,370</u>	<u>25,250</u>	<u>175,000</u>		<u>588,036</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 INCOME FROM CHARITABLE ACTIVITIES (Cont/d)

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.

<i>Name</i>	2023 Training £	2022 Training £
Chetal Patel, Bates Wells	380	-
Gabriella Bettiga, Director of MGB Legal	240	-
Gillian McKearney, Senior Associate, Fieldfisher	240	-
Ilda de Sousa, Partner, Kinglsey Napley LLP	760	-
Joanna Hunt, Director and Head of Immigration, Fieldfisher	240	240
Robert Houchill, Senior Associate, Kinglsey Napley LLP	760	-
Smruti Jeyanandhan, Bates Wells	380	-
Adrian Berry, Garden Court Chambers	-	440
Alex Papasotiriou, Barrister at Richmond Chambers	-	380
Alison Hunter, Wesley Gryk Solicitors LLP	-	380
Binder Bansel, Employment Lawyer, Penningtons Manches Cooper	-	380
David Chirico, 1 Pump Court Chambers	-	790
David Lemer, Doughty Street Chambers	-	380
Diana Baxter, Wesley Gryk Solicitors	-	440
Hazar El-Chamaa, Partner, Penningtons Manches LLP and ILPA Chair of Trustees	-	380
James Elliot, Wilson Solicitors LLP	-	320
Josh Winfield, Tech Nation	-	380
Kathryn Cronin, Garden Court Chambers	-	1,140
Priya Solanki, One Pump Court	-	290
Sam Ingham, Laura Devine Immigration	-	380
	<u>3,000</u>	<u>6,320</u>

6 Investments

	Unrestricted funds £	Total 2023 £	Total 2022 £
Interest receivable	1,749	1,749	676
	<u>1,749</u>	<u>1,749</u>	<u>676</u>
For the year ended 31 March 2022	<u>676</u>		<u>676</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Other Trading Activity

	Unrestricted funds £	Total 2023 £	Total 2022 £
Other income	500	500	500
Advertising income	14,250	14,250	18,925
	<u>14,750</u>	<u>14,750</u>	<u>19,425</u>
For the year ended 31 March 2022	<u>19,425</u>		<u>19,425</u>

8 Raising funds

	Unrestricted funds £	Total 2023 £	Total 2022 £
Staff costs	17,777	17,777	16,374
Share of Support costs	18,376	18,376	17,354
Share of Governance costs	5,343	5,343	4,372
	<u>41,496</u>	<u>41,496</u>	<u>38,100</u>
Fundraising and publicity	<u>41,496</u>	<u>41,496</u>	<u>38,100</u>
For the year ended 31 March 2022			
Fundraising and publicity	<u>38,100</u>		<u>38,100</u>
	<u>38,100</u>		<u>38,100</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Charitable activities

	Training & conferences	Membership services	Information services	Legal research & litigation	Total 2023	Total 2022
	£	£	£	£	£	£
Staff costs	47,539	48,478	12,758	141,550	250,325	182,874
Strategic Legal Fund grants	-	-	-	100,835	100,835	91,920
Other direct activity costs	36,466	40,511	-	12,242	89,219	49,429
	<u>84,005</u>	<u>88,989</u>	<u>12,758</u>	<u>254,627</u>	<u>440,379</u>	<u>324,223</u>
Share of support costs (see note 11)	39,906	36,437	11,502	95,554	183,399	159,202
Share of governance costs (see note 11)	11,605	10,595	3,345	27,786	53,331	40,117
	<u>135,516</u>	<u>136,021</u>	<u>27,605</u>	<u>377,967</u>	<u>677,109</u>	<u>523,542</u>
Analysis by funds						
Unrestricted funds	135,516	136,021	27,605	154,156	453,298	343,579
Designated funds	-	-	-	37,802	37,802	25,236
Restricted funds	-	-	-	186,009	186,009	154,727
	<u>135,516</u>	<u>136,021</u>	<u>27,605</u>	<u>377,967</u>	<u>677,109</u>	<u>523,542</u>
For the year ended 31 March 2022						
Unrestricted funds	91,529	48,517	20,300	183,233		343,579
Designated funds	25,236	-	-	-		25,236
Restricted funds	17,074	45,523	13,744	78,386		154,727
	<u>133,839</u>	<u>94,040</u>	<u>34,044</u>	<u>261,619</u>		<u>523,542</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 ANALYSIS OF EXPENDITURE (Cont/d)

The Strategic Legal Fund grants, funds strategic legal work in any area of law where people seeking asylum, refugees and migrants disadvantaged against because of their immigration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party "intervention" in existing cases. This can be in any area of law affecting migrants including asylum, immigration, community care, housing, education, human rights and discrimination.

In April 2017 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust, Paul Hamlyn Foundation and The Legal Education Foundation. The beneficiaries of the grants were determined by an expert panel set up by the Strategic Legal Fund. The members of the expert panel are independent of ILPA. They make recommendations to the decision-making panel that determine the final grant allocation. The decision making panel is made up of ILPA staff and ILPA Treasurer. The grants payments during the year are as follows:

Name of organisation	2023 £	2022 £
Greater Manchester Immigration Aid Unit (S)	19,894	-
The 3million	6,943	-
Work Rights Centre (S)	12,329	-
Haringey Migrant Support Centre	9,446	-
Migrants' Rights Network (S)	-	4,745
ATLEU (S)	8,796	1,323
Women for Refugee Women (S)	-	4,494
Here for Good (S)	7,679	8,502
RAMFEL (Refugee and Migrant Forum of Essex and London)	-	3,329
Migrant Legal Project (S)	-	7,996
Bhatt Murphy Solicitors (S)	-	5,600
Deighton Pierce Glynn (S)	-	8,294
CPAG - Child Poverty Action Group	-	9,984
Southwark Law Centre (S)	12,778	12,530
Doctors of the World	-	15,000
Public Interest Law Centre	11,092	6,940
Migrants Organise Ltd	-	4,543
Asylum Aid (S)	12,695	6,311
Coram Childrens Legal Centre	4,043	-
Less: Refund of grant from JCWI	-	(7,671)
Less: CPAG grant partly refunded as part of the counsel's work did not get done as stated in their application	(4,860)	-
	<u>100,835</u>	<u>91,920</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Support costs

	Support costs	Governance costs	Total	Total
	£	£	2023 £	2022 £
General office and finance staff	58,222	3,118	61,340	54,803
Management Staff	25,566	12,783	38,349	40,097
Depreciation	17,433	-	17,433	16,381
Premises and equipment costs	49,920	-	49,920	44,383
Communication and IT costs	14,110	-	14,110	17,176
Legal and Professional costs	14,270	34,005	48,275	21,420
Other Office expenses	22,254	-	22,254	17,464
Auditor's remuneration	-	5,580	5,580	5,160
AGM costs	-	1,290	1,290	3,186
Board expenses	-	1,898	1,898	975
	<u>201,775</u>	<u>58,674</u>	<u>260,449</u>	<u>221,045</u>
Analysed between				
Fundraising	18,376	5,343	23,719	21,726
Charitable activities	183,399	53,331	236,730	199,319
	<u>201,775</u>	<u>58,674</u>	<u>260,449</u>	<u>221,045</u>

12 Net movement in funds

	2023 £	2022 £
Net movement in funds is stated after charging/(crediting)		
Auditor's remuneration - Audit fees	3,840	3,600
Auditor's remuneration - Non audit fees	1,740	1,560
Depreciation of owned tangible fixed assets	17,190	16,381
Loss on disposal of tangible fixed assets	243	-
Operating lease rentals - land and buildings and equipment	<u>39,516</u>	<u>25,236</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Employees

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

	2023 Number	2022 Number
Fundraising	0.50	0.50
Training and conferences	1.10	1.05
Membership services	1.00	1.10
Information services	0.30	0.45
Legal policy, research & litigation	2.60	2.00
Management	0.35	0.40
General office	1.30	1.30
Total	7.15	6.80

The average monthly number of employees during the year was: 9 (2022 - 9)

Employment costs	2023 £	2022 £
Wages and salaries	321,661	257,938
Social security costs	30,899	21,155
Other pension costs	15,231	15,056
	367,791	294,149

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,000 to £70,000	1	-
	1	-

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Employees

(Continued)

The key management personnel of the Charity comprise of the Chief Executive. The total employee benefits of the key management personnel of the charity were £51,131 (2022 - £53,462).

Trustees Gabriella Bettiga and Enny Choudhury were paid training fees of £480 (2022 - £700) and £Nil (2022 - £320) respectively. No other Trustees received any remuneration during the year.

There were no reimbursements for travel and conference attendance costs of during the year (2022 - £Nil).

The following Trustees have significant influence in related organisations, which were paid fees during the year:

H El-Chamaa (Penningtons Manches Cooper LLP)	-	Received consultancy fees of £1,305 (2022 - £13,690). This was to pay for specialist legal support. ILPA paid discounted rates for the support. Hazar El-Chamaa was not part of the law team and did not receive any payments from ILPA related to this work.
Adam Cotterill (Penningtons)	-	Received training fees of £760 (2022 - £Nil)
Aisha Choudhry (Bates Wells)	-	Received training fees of £Nil (2022 - £1,140).
Bates Wells	-	Received training fees of £3,820 (2022 - £Nil)
Sophie Barrett-Brown (Laura Devine Solicitors)	-	Received training fees of £760 (2022 - £910)
J Moktadir (Partner of Stone King LLP)	-	Received training and consultancy fees of £6,066 (2022 - £Nil). This was to pay for specialist legal support. ILPA paid discounted rates for the support. J Moktadir was not part of the law team and did not receive any payments from ILPA related to this work.
Adrian Berry (Patron) (Garden Court Chambers)	-	Received training and consultancy fees of £380 (2022 - £440) As Adrian Berry was a director, residing at Garden Court Chambers, the tutors listed also work at Garden Court Chambers, to whom ILPA paid, although they are not ILPA's Director.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2022	18,669	77,833	96,502
Additions	767	2,865	3,632
Disposals	(18,669)	-	(18,669)
At 31 March 2023	767	80,698	81,465
Depreciation and impairment			
At 1 April 2022	18,426	46,649	65,075
Depreciation charged in the year	153	17,037	17,190
Eliminated in respect of disposals	(18,426)	-	(18,426)
At 31 March 2023	153	63,686	63,839
Carrying amount			
At 31 March 2023	614	17,012	17,626
At 31 March 2022	243	31,184	31,427

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	18,710	20,418
Other debtors	4,172	-
Prepayments	14,772	13,627
	37,654	34,045

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		12,607	8,959
Deferred income	17	122,150	32,446
Trade creditors		47,854	29,007
Other creditors		11,434	3,724
Accruals		13,600	19,564
		207,645	93,700

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Deferred income

	2023 £	2022 £
Other deferred income	122,150	32,446
	<u>122,150</u>	<u>32,446</u>
	2023 £	2022 £
Deferred income is included within:		
Current liabilities	122,150	32,446
	<u>122,150</u>	<u>32,446</u>
Movements in the year:		
Deferred income at 1 April 2022	32,446	33,550
Released from previous periods	(32,446)	(33,550)
Resources deferred in the year	122,150	32,446
	<u>122,150</u>	<u>32,446</u>
Deferred income at 31 March 2023	122,150	32,446
	<u>122,150</u>	<u>32,446</u>

Deferred income comprises:

- Training fees of £33,529 relating to courses to be held in 2023-24.
- Membership fees of £10,380 relating to memberships commencing from April 2023.
- Esmee Fairbairn grant income of £10,000 for the Strategic Legal Fund project. They have awarded an uplift of 10% on the balance of their grant funding due to high living cost.
- The Blue Thread grant income of £53,391 for the Legal Officer role to support the work of the Strategic Legal Advice Committee and the influencing work of ILPA's Legal Team.
- Trust for London grant income of £14,850 for the role of the Legal & Parliamentary. This was paid early in financial year 22-23 for their grant funding of year 3 plus 10% uplift due to the high living cost.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Penningtons Manches Charitable Foundation	271	-	(271)	-	-	-	-
Trust for London	3,833	25,250	(25,250)	3,833	28,100	(26,750)	5,183
Esmée Fairbairn Foundation	26,153	50,000	(30,580)	45,573	55,000	(34,476)	66,097
Joseph Rowntree Charitable Trust	38,064	-	(14,103)	23,961	-	(14,895)	9,066
Paul Hamlyn Foundation	26,153	50,000	(30,580)	45,573	50,000	(34,476)	61,097
Trust for London	43,103	50,000	(30,580)	62,523	52,500	(34,477)	80,546
Unbound Philanthropy	11,643	25,000	(23,363)	13,280	25,000	(25,779)	12,501
Legal Education Foundation	-	-	-	-	50,000	(15,156)	34,844
	<u>149,220</u>	<u>200,250</u>	<u>(154,727)</u>	<u>194,743</u>	<u>260,600</u>	<u>(186,009)</u>	<u>269,334</u>

Description, nature and purpose of restricted funds:

Penningtons Manches Charitable Foundation: To provide two FREE training sessions in London to practitioners on trafficking and modern slavery.

Trust for London - Legal & Parliamentary Officer Project: to support the work of the Legal & Parliamentary 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.

Strategic Legal Fund: The Strategic Legal Fund funds strategic legal work in areas of law where migrants experience disadvantage or discrimination as a result of migration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party interventions in existing cases. This can be in any area of law affecting migrants including asylum, immigration, community care, housing, education, human rights and discrimination. In April 2017 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust, Paul Hamlyn Foundation, and the Legal Education Foundation.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Transfers	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£
Website development	-	-	50,000	50,000	(37,802)	-	12,198
ILPA Premises Lease	108,882	(25,236)	159,665	243,311	-	(112,380)	130,931
Sustainability Allowance for staffing & other costs in event of winding up	50,000	-	-	50,000	-	(50,000)	-
	-	-	-	-	-	186,158	186,158
	<u>158,882</u>	<u>(25,236)</u>	<u>209,665</u>	<u>343,311</u>	<u>(37,802)</u>	<u>23,778</u>	<u>329,287</u>

Description, nature and purpose of Designated funds:

Website development: To develop and improve ILPA's website, providing better interface to members and the general public.

ILPA premises lease: To cover ILPA's lease commitments towards rent, service charge and dilapidations costs.

Allowance for staffing and other costs in the event of winding up: Funds designated for best practice and worst case scenario.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:								
Tangible assets	17,626	-	-	17,626	31,427	-	-	31,427
Current assets/(liabilities)	207,109	329,287	269,334	805,730	279,956	343,311	194,743	818,010
	<u>224,735</u>	<u>329,287</u>	<u>269,334</u>	<u>823,356</u>	<u>311,383</u>	<u>343,311</u>	<u>194,743</u>	<u>849,437</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

21 Operating lease commitments

	2023	2022
	£	£
Within one year	41,113	43,575
Between two and five years	164,453	124,500
	<u>205,566</u>	<u>168,075</u>

Lease commitments for new office premises at Charles Square to 31 March 2028.

22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none) except the transactions disclosed in Note 13.

23 Pension Costs

The pension cost charge represents contributions payable by the charity to the fund and amounted to £15,231 (2022 - £15,056). The charity had accrued pension contributions of £2,351 (2022 - £2,667).

24 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 in the event of the company being wound up.

25 Cash generated from operations

	2023	2022
	£	£
(Deficit)/surplus for the year	(26,081)	86,495
Adjustments for:		
Investment income recognised in statement of financial activities	(1,749)	(676)
Loss on disposal of tangible fixed assets	243	-
Depreciation and impairment of tangible fixed assets	17,190	16,381
Movements in working capital:		
(Increase)/decrease in debtors	(3,609)	7,069
Increase in creditors	24,241	10,049
Increase/(decrease) in deferred income	89,704	(1,104)
Cash generated from operations	<u>99,939</u>	<u>118,214</u>

Accounts

Registered Company Number: 02350422
Registered Charity Number: 1155286

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

**TRUSTEES' REPORT
AND AUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2022

**SKS Audit LLP
3 Sheen Road
Richmond Upon Thames
TW9 1AD**

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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FOR THE YEAR ENDED 31 MARCH 2022**

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THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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:
 - 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

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

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 role and contribution of volunteers

ILPA does not use volunteers to undertake any of our work however clearly many of our members provide their time and expertise to our work on a regular basis. ILPA would simply not be able to function effectively without this invaluable input.

Achievement and activities

To achieve our aims as outlined above, ILPA's activities span:

1. The provision of training on all aspects of immigration, asylum and nationality law to immigration law practitioners.

The direct beneficiaries of ILPA training are immigration, asylum and nationality law practitioners and in the financial year April 2021 to March 2022 ILPA delivered 63 webinars. Of these 54 were fee paying and 1692 people attended these sessions. ILPA ran 9 free webinars which were attended by 426 individuals. All of ILPA's training sessions and conferences were on line via Webinar. The indirect beneficiaries of our training are the clients of our members and a number of clients benefit for each practitioner trained.

2. The distribution of information on developments in law, policy and practice and analysis of these to members and others through ILPA's website (which includes a members' area, accessible 24/7 with an archive of some 20,000 documents, many unavailable elsewhere).

ILPA is able to harness the expertise of 816 members and 3844 contacts from these organisations. ILPA is followed by 7,300 persons on Twitter, has 3000 LinkedIn followers and our website receives over 15,000 visits per month.

ILPA's website: We produce and post considerable amounts of content to the public access areas. The vast majority of our original, informative content is publicly available and we are also increasingly using social media (especially Twitter) to update people about changes to the law and ILPA's advocacy actions. ILPA has a google group with 765 members where expertise and knowledge can also be shared between peers in real-time.

3. Influencing work through meetings with senior Home Office and UKVI officials.

ILPA has hosted numerous meetings with the Home Office and UKVI caseworkers to improve the quality of decision making, the implementation of the changes to guidance and the rules as a result of the ongoing development of government policy and the situation in Ukraine. During these meetings we have been able to provide evidence (gathered from our members) regarding the impact of policy and procedure, and advocate change to improve matters.

ILPA continues its work with the Simplification of the Rules Taskforce (SORT). We have provided detailed feedback on different sections of the rules and on draft statements of changes. This feedback has resulted in a number of changes to the rules before they were published.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

4. An extensive programme of influencing through our Parliamentary work

ILPA briefed extensively on the Nationality and Borders Bill, and gave evidence to the Public Bill Committee. ILPA also briefed on immigration matters relating to the Russian invasion of Ukraine, introduction of Ukraine Schemes, and gave evidence to the Home Affairs Select Committee. ILPA also gave evidence to the Justice and Home Affairs Committee on the Life in the UK Test.

5. Support for litigation to promote a just and equitable immigration, asylum and nationality law practice through the provision of evidence and witness statements.

ILPA hosts and manages the Strategic Legal Fund. During the financial year, thirteen grants were awarded by the SLF and the total funding awarded was £91,920.

The Strategic Legal Advice Committee (SLAC) was set up in January 2022 and will run for three years, SLAC will provide advice to frontline NGO's on the issues they are seeing, including if strategic litigation is an option.

6. ILPA's Racial Justice and Equality work.

ILPA continues its commitment to improving access to the sector to counter the limited diversity among immigration practitioners (particularly in senior roles), addressing the systemic racism prevalent in the sector within immigration systems and workplaces, and helping to foster a more welcoming environment for racialised practitioners.

In the past year ILPA has undertaken a range of activities including:

- continuing to run the Racial Justice and Equality Working Group
- hosting a lunchtime webinar (with a focus in intersectionality) celebrating women in law
- ILPA staff have undertaken unconscious bias and anti-racism training

FINANCIAL REVIEW

The Statement of Financial Activities shows net surplus of £86,495 (2021 – £20,972) for the year. Reserves stand at £849,437 (2021 - £762,942). Income from membership increased to £187,370 in 2021/2022 as compared to £186,975 in 2020/2021. Training income decreased to £177,221 as compared to £191,740 in 2020/2021.

Of the net current assets figure of £818,010 (2021 - £718,552) the split is that £279,956 (2021 - £410,450) is available as general funds, £343,311 (2021 - £158,882) is in designated funds (to cover the cost of the rent & service charges, website developments costs and one-off staffing costs) and £194,743 (2021 - £149,220) is restricted funds mainly linked to the Strategic Legal Fund.

ILPA receives a Backbone grant from the Paul Hamlyn Foundation totalling £40,000 per year and a grant from Trust for London to support our Legal and Parliamentary Officer.

■■■■■ left as our Legal Director in September 2021 and then ■■■■■ joined us as our new Legal Director in November 2021. ■■■■■ joined us as our Legal and Parliamentary Officer in May 2021.

■■■■■ left her post of Equality and Diversity Officer at ILPA in July 2021. ■■■■■ took on the equality and diversity work from ■■■■■ whilst also continuing to work as our membership and information officer.

■■■■■ joined us as our Fundraising and Communications Officer in October 2021.

We are grateful to all our funders without whose support we should do so much less both for our 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 objectives in accordance with the Memorandum of Association of the charity.

Post year end the lessor executed the break clause of the lease. The office premises is required to be vacated by 19th January 2023. Charity is exploring the avenues to rent new office premises and sign new lease agreement.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

Principal funding sources

The main funding sources for the charity are membership fees, training fees and grants.

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.

Reserves policy

Reserves policy ILPA reviewed and updated its reserves policy in March 2022. As a result, it is the policy of the Trustees to maintain the following level of reserves:

Category	Amount
Free reserves	£279,956
Designated Funds	£343,311
Restricted Funds	£194,743

The free reserves are set at a level of £279,956 to enable the Charity to meet its obligations in the medium term together with funds to cover any unforeseen deficits or revenue shortfalls.

The designated funds of £343,311 are to cover the premises costs (rent, service charge and dilapidations costs), website development costs and miscellaneous staffing costs.

Strategic Plan

ILPA's Strategic Plan for period 2021 to 2024 includes the following objectives:

1. Increase ILPA membership so that a greater proportion of practitioners in immigration asylum and nationality law are 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
 - Key legal policy theme
 - a) Nationality and Borders Act 2022
 - b) Human Rights Reform
 - c) Bespoke Safe Routes
 - d) Legal Aid
 - e) Simplification of the Rules Taskforce
 - f) Detention and Quasi-Detention
 - g) EUSS and Compliance with the Withdrawal Agreement
 - h) Hostile Environment, Digitalisation, and Electronic Travel Authorisations
 - i) Front End Services
 - j) Work/Business routes
 - k) Fees, Fee Waivers, and No Recourse to Public Funds
 - l) Vulnerable People
5. Support legal analysis and publications that will lead to improvements in practice
6. Support litigation that will promote respect for the rule of law
7. Ensure that ILPA is an accountable and effective organisation

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 1 155286 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. In January 2022 all Trustees undertook trustee training run by the National Council for Voluntary Organisations (NCVO).

Organisation

The charity is structured so that the Trustees meet regularly in order to manage its affairs, with the Committee of Trustees meeting approximately eight times a year.

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.

Patrons

ILPA has appointed two patrons over the last year. We appointed Adrian Berry from Garden Court Chambers was our first patron. Adrian was our Chair of Trustees for 10 years and has been involved in ILPA's work over many years. Our second patron is Elspeth Guild of Queen Mary University and Kingsley Napley who was founder member of ILPA and has been a convenor of our European working group for many years.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

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 risks, credit risks, 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

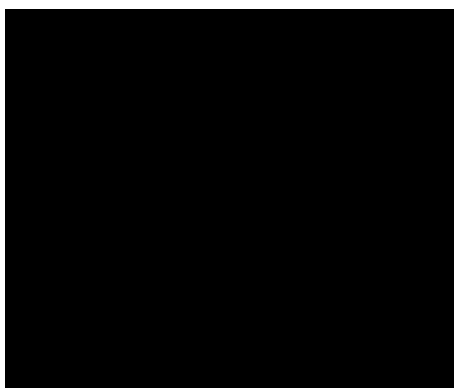
ILPA undertakes a regular benchmarking exercise for all of its salaries. All posts at ILPA have a salary band. The salary bands are reviewed by Trustees on an annual basis and Trustees agree any salary awards made to staff. Awards are made on the basis of individual performance and the salary band that is relevant for the role.

REFERENCE AND ADMINISTRATIVE DETAILS

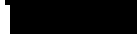
Registered Company Number: 02350422

Registered Charity Number: 1155286

Directors / Trustees:



Secretary:



Senior Management:



Registered Office: Lindsey House, 40-42 Charterhouse Street, London EC1M 6JN

Senior Statutory Auditor: James Foscett

Auditors: SKS Audit LLP, 3 Sheen Road, Richmond Upon Thames, TW9 1AD

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

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES' RESPONSIBILITY STATEMENT

The Trustees (who are also directors of ILPA for the purposes of company law) are responsible 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

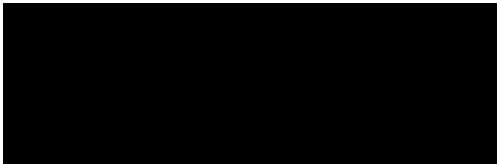
The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AUDITORS

The auditors, SKS Audit LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 September 2022 and signed on its behalf by:



REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS 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 March 2022, 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 March 2022 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 including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 charitable 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable 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 trustees 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 trustees' report, which includes the director's report prepared for the purpose of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report included in the trustees' report has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included in the trustees' 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' report and take advantage of the small companies exemption from the requirement to prepare the strategic report.

Responsibilities of directors

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

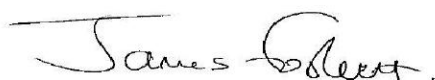
- Discussions were held with, and enquiries made of, management and those charged with governance with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.
- The following laws and regulations were identified as being of significance to the entity:
 - Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, Charities Act, Tax and Pensions legislation, and distributable profits legislation.
 - It is considered that there are no laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity.
- Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and those charged with governance as to whether the charitable company complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of board minutes; testing the appropriateness of entries in the nominal ledger, including journal entries; reviewing transactions around the end of the reporting period; and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

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

- No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

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. 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Foscett (Senior Statutory Auditor)
for and on behalf of SKS AUDIT LLP
3 Sheen Road
Richmond Upon Thames
TW9 1AD

13 September 2022

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	2022	2021
		£	£	£	£	£
Income						
Grants and Donations	2	40,000	-	-	40,000	60,000
Income from charitable activities	3	387,786	-	200,250	588,036	476,235
Income from other trading activities	4	19,425	-	-	19,425	13,985
Investment income	5	676	-	-	676	1,942
Total income		<u>447,887</u>	<u>-</u>	<u>200,250</u>	<u>648,137</u>	<u>552,162</u>
Expenditure						
Cost of raising funds	6	38,100	-	-	38,100	-
Expenditure on charitable activities	6	343,579	25,236	154,727	523,543	531,190
Total expenditure		<u>381,679</u>	<u>25,236</u>	<u>154,727</u>	<u>561,642</u>	<u>531,190</u>
Net income/(expenditure) and net movement in funds for the year before transfers						
		66,208	(25,236)	45,523	86,495	20,972
Transfer between funds		<u>(209,665)</u>	<u>209,665</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) and net movement in funds for the year after transfers						
		(143,457)	184,429	45,523	86,495	20,972
Reconciliation of funds						
Total funds, brought forward		454,840	158,882	149,220	762,942	741,970
Total funds, carried forward		<u>311,383</u>	<u>343,311</u>	<u>194,743</u>	<u>849,437</u>	<u>762,942</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 charitable company's activities were acquired or discontinued during the two financial years.

TOTAL RECOGNISED GAINS AND LOSSES

The charitable company has no recognised gains or losses other than the above movements in funds during the two financial years.

The notes on pages 15 to 28 form part of these financial statements

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

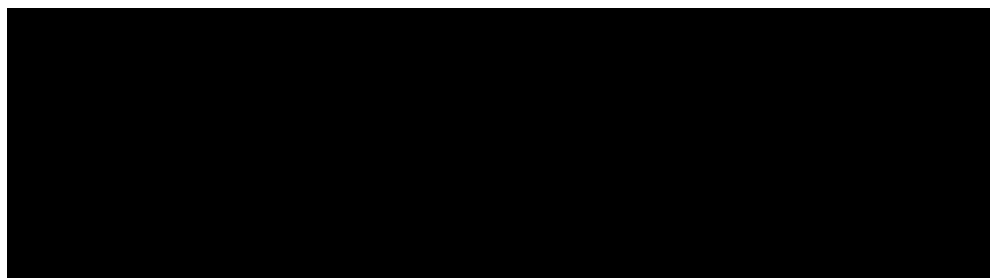
	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	11		31,427		44,390
Current assets					
Debtors	12	34,045		41,114	
Cash at bank and in hand		877,665		762,193	
		<u>911,710</u>		<u>803,307</u>	
Liabilities					
Creditors falling due with in one year	13	(93,700)		(84,755)	
		<u></u>		<u></u>	
Net current assets			818,010		718,552
Net assets			<u>849,437</u>		<u>762,942</u>

The funds of the charity

Unrestricted funds					
General	14		311,383		454,840
Designated	14		343,311		158,882
Restricted funds	14		194,743		149,220
Total charity funds			<u>849,437</u>		<u>762,942</u>

The Trustees have prepared financial statements in accordance with Section 398 of the Companies Act 2006 and Section 138 of the Charities Act 2011. These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved and authorised for issue by the Board of Directors and Trustees on 13 September 2022 and were signed on its behalf by:



The notes on pages 15 to 28 form part of these financial statements

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Net cash generated / (used) in operating activities	<u>118,214</u>	<u>20,658</u>
Cash flows from investing activities		
Interest income	676	1,942
Purchase of tangible fixed assets	(3,418)	(4,743)
Cash used in investing activities	<u>(2,742)</u>	<u>(2,801)</u>
 Decrease in cash & cash equivalents in the year	<u>115,472</u>	<u>17,857</u>
 Cash & cash equivalents at the beginning of the year	762,193	744,336
Total cash & cash equivalents at the end of the year	<u><u>877,665</u></u>	<u><u>762,193</u></u>

Reconciliation of net movement in funds to net cashflow from operating activities:

	2022	2021
	£	£
Net movement in funds	86,495	20,972
Add back depreciation	16,381	15,848
Deduct interest income shown in investment activities	(676)	(1,942)
Decrease / (increase) in debtors	7,069	22,127
Increase / (decrease) in creditors	8,945	(36,346)
Net cash generated / (used) in operating activities	<u><u>118,214</u></u>	<u><u>20,658</u></u>

The notes on pages 15 to 28 form part of these financial statements

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The 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 financial statements.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Preparation of financial statements on a going concern basis

The Charity's Financial Statements shows a net surplus of £86,495 for the year (2021 – £20,972) and free reserves £279,956 (2021 - £410,450) as at the year end. 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

All income is included in the SOFA when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets are charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Training income

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.

Membership fees

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.

Advertising income

Advertising income is recognised as earned (that is, as the related goods or services are provided).

Investment income

Investment income is included when receivable.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

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 Strategic Legal Fund Grant payments

Grants are payments made to third parties in the furtherance of the charitable objects of the Charity and the priorities of the Strategic Legal Fund as dictated by the five funders. The notification gives the recipient a reasonable expectation that they will receive the grant. Grant awards are subject to the recipient fulfilling performance conditions and are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the recipient.

1.7 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.

1.8 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.

1.9 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:

Computer equipment	- 25% straight line basis per annum
Fixture & fittings	- 20% reducing balance basis per annum

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

1.10 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.

1.11 Cash at bank and in hand

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

1.12 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.

1.13 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.

1.14 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.

1.15 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.

1.16 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.

1.17 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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

2. GRANTS AND DONATIONS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Paul Hamlyn Foundation - COVID-19 Emergency Funding	-	-	-	20,000
Paul Hamlyn Foundation - Backbone Fund	40,000	-	40,000	40,000
	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>60,000</u>

Grants and donations income in 2021 totalling £60,000 was all attributed to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Training and conferences				
Course fees	177,221	-	177,221	191,740
Consultancy fees	16,875	-	16,875	18,180
Donations in Kind (Note 3a)	6,320	-	6,320	6,840
	<u>200,416</u>	<u>-</u>	<u>200,416</u>	<u>216,760</u>
Membership services				
Members' subscriptions	187,370	-	187,370	186,975
	<u>187,370</u>	<u>-</u>	<u>187,370</u>	<u>186,975</u>
Legal policy, research and litigation				
Trust for London - Legal & Parliamentary Officer	-	25,250	25,250	23,500
New Philanthropy Capital - Transition Advice Fund	-	-	-	4,000
	<u>-</u>	<u>25,250</u>	<u>25,250</u>	<u>27,500</u>
Strategic Legal Fund				
Unbound Philanthropy	-	25,000	25,000	20,000
Trust for London	-	50,000	50,000	-
Esmée Fairbairn Foundation	-	50,000	50,000	-
Paul Hamlyn Foundation	-	50,000	50,000	-
Joseph Rowntree Charitable Trust	-	-	-	25,000
	<u>-</u>	<u>175,000</u>	<u>175,000</u>	<u>45,000</u>
	<u>387,786</u>	<u>200,250</u>	<u>588,036</u>	<u>476,235</u>

Income from charitable activities in 2021 totalling £476,235 was attributed to unrestricted funds of £403,735 and restricted funds of £72,500.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

3. INCOME FROM CHARITABLE ACTIVITIES (Cont/d)

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.

Name	2022 Training £	2021 Training £
Adrian Berry, Garden Court Chambers	440	760
Alex Papasotiriou, Barrister at Richmond Chambers	380	-
Alison Hunter, Wesley Gryk Solicitors LLP	380	-
Binder Bansel, Employment Lawyer, Penningtons Manches Cooper	380	-
David Chirico, 1 Pump Court Chambers	790	-
David Lemer, Doughty Street Chambers	380	380
Diana Baxter, Wesley Gryk Solicitors	440	380
Hazar El-Chamaa, Partner, Penningtons Manches LLP and ILPA		
Chair of Trustees	380	-
James Elliot, Wilson Solicitors LLP	320	-
Joanna Hunt, Director and Head of Immigration at Fieldfisher	240	-
Josh Winfield, Tech Nation	380	-
Kathryn Cronin, Garden Court Chambers	1140	-
Priya Solanki, One Pump Court	290	-
Sam Ingham, Laura Devine Immigration	380	-
Zoe Bantleman - Richmond Chambers	-	380
Meghan Vozila - Penningtons Manches Cooper	-	380
James Perrott - MarFarlanes	-	380
Julian Grant - MarFarlanes	-	380
Hester Jewitt - Penningtons Manches Cooper	-	380
James Perrot - MacFarlanes	-	320
Amanda Weston QC - Garden Court Chambers	-	380
David Sellwood - Garden Court Chambers	-	380
Diana Baxter - Wesley Gryk Solicitors	-	820
Hannah Marshall - Bindmans	-	380
Olivia Piercy - Bindmans	-	380
Francesca Sciberras - Laura Devine Immigration	-	380
Sam Ingham - Laura Devine Immigration	-	380
	6,320	6,840

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Advertising income	18,925	-	18,925	13,485
Other income	500	-	500	500
	<u>19,425</u>	<u>-</u>	<u>19,425</u>	<u>13,985</u>

The other trading income in 2021 totalling £13,985 was all attributed to unrestricted funds.

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Interest on cash deposits	676	-	676	1,942
	<u>676</u>	<u>-</u>	<u>676</u>	<u>1,942</u>

The investment income in 2021 totalling £1,942 was all attributed to unrestricted funds.

6. ANALYSIS OF EXPENDITURE

	Fundraising	Training & conferences	Membership services	Information services	Legal research & litigation	Total 2022	Total 2021
	£	£	£	£	£	£	£
Staff costs	16,374	42,310	45,523	13,744	81,297	199,248	172,667
Strategic Legal Fund grants	-	-	-	-	91,920	91,920	92,907
Other direct activity costs	-	45,468	1,380	-	2,581	49,429	62,450
Support costs (Note 7)	17,354	36,790	37,650	16,214	68,548	176,556	167,806
Governance costs (Note 7)	4,372	9,271	9,487	4,086	17,273	44,489	35,360
	<u>38,100</u>	<u>133,839</u>	<u>94,040</u>	<u>34,044</u>	<u>261,619</u>	<u>561,642</u>	<u>531,190</u>

Of the £561,642 expenditure in 2022 (2021 - £531,190), £381,679 was charged to unrestricted funds (2021 - £337,471), £25,236 was charged to designated funds (2021 - £42,747) and £154,727 was charged to restricted funds (2021 - £150,972).

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

6. ANALYSIS OF EXPENDITURE (Cont/d)

The Strategic Legal Fund grants, funds strategic legal work, in any area of law where vulnerable young migrants experience disadvantage or discrimination because of their migration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party "interventions" in existing cases. This can be in any area of law affecting vulnerable young migrants including asylum, immigration, community care, housing, education, human rights and discrimination.

In April 2017 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust and Paul Hamlyn Foundation. The beneficiaries of the grants were determined by an expert panel set up by the Strategic Legal Fund. The members of the expert panel are independent of ILPA. They make recommendations to the decision-making panel that determine the final grant allocation. The decision making panel is made up of ILPA staff. The grants payments during the year are as follows:

Name of organisation	2022 £	2021 £
Migrants' Rights Network (S)	4,745	-
ATLEU (S)	1,323	-
Women for Refugee Women (S)	4,494	-
Here for Good (S)	8,502	-
RAMFEL (Refugee and Migrant Forum of Essex and London)	3,329	-
Migrant Legal Project (S)	7,996	-
Bhatt Murphy Solicitors (S)	5,600	-
Deighton Pierce Glynn (S)	8,294	14,871
CPAG - Child Poverty Action Group	9,984	-
Southwark Law Centre (S)	12,530	-
Doctors of the World	15,000	-
Public Interest Law Centre	6,940	10,326
Migrants Organise Ltd	4,543	-
Asylum Aid (S)	6,311	-
Coram Childrens Legal Centre	-	13,865
JCWI (S)	-	13,535
Community InfoSource - Refugees for Justice	-	9,940
Project 17 (S)	-	7,644
Islington Law Centre (MiCLU)	-	6,266
Detention Action (S)	-	5,682
Bindmans LLP (S)	-	5,519
Helen Bamber Foundation (S)	-	5,259
Less: Refund of grant from JCWI	(7,671)	-
	<u>91,920</u>	<u>92,907</u>

During the year, JCWI refunded their grant due to permission to intervene was not granted.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

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 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.

	General Support £	Governance Costs £	Total 2022 £	Total 2021 £
General office and finance staff	50,863	3,940	54,803	54,100
Management staff	26,731	13,366	40,097	39,644
Premises and equipment costs	44,383	-	44,383	40,484
Communications and IT costs	17,176	-	17,176	15,901
Legal and professional costs	3,558	17,862	21,420	10,423
Depreciation	16,381	-	16,381	15,848
Other office expenses	17,464	-	17,464	16,121
AGM costs	-	3,186	3,186	5,031
Board expenses	-	975	975	574
Audit fees	-	5,160	5,160	5,040
	<u>176,556</u>	<u>44,489</u>	<u>221,045</u>	<u>203,166</u>

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2022 £	2021 £
Net movement in funds is shown after charging:		
Depreciation on tangible fixed assets	16,381	15,848
Operating lease rentals - land and buildings and equipment	25,236	30,621
Auditor's remuneration - Audit fees	3,600	3,600
Auditor's remuneration - Non audit fees	<u>1,560</u>	<u>1,440</u>

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

Staff costs are as follows:

	2022 £	2021 £
STAFF COSTS		
Salaries	257,938	234,668
Social Security	21,155	17,499
Pension	15,056	14,244
	<u>294,149</u>	<u>266,411</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

9. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL (Cont/d)

No employee had employee benefits (excluding employer's pension costs) in excess of £60,000.

The key management personnel of the Charity comprise of the Chief Executive. The total employee benefits of the key management personnel of the charity were £53,462 (2021 - £52,859).

Trustees Enny Choudhury and Gabriella Bettiga were paid training fees of £320 (2021 - £Nil) and £700 (2021 - £1,155) respectively. No other Trustees received any remuneration during the year.

Travel and conference attendance costs of £Nil (2021 - £157) was reimbursed/ paid on behalf of no (2021 - One) Trustee.

The following Trustees have significant influence in related organisations, which were paid fees during the year:

H El-Chamaa (Partner of Penningtons Manches LLP)	Received consultancy fees of £13,690 (2021 - £422). - This was to pay for specialist legal support. ILPA paid discounted rates for the support. Hazar El-Chamaa was not part of the law team and did not receive any payments from ILPA related to this work.
Aisha Choudhry (Bates Wells)	- Received training fees of £1,140 (2021 - £Nil).
Sophie Barrett-Brown (Laura Devine Solicitors)	- Received training fees of £910 (2021 - £Nil)
G McGill (Gill McGill & Co Solicitors)	- Received training fees of £Nil (2021 - £620).
J Moktadir (Partner of Stone King LLP)	- Received training and consultancy fees of £Nil (2021 - £7,586). This was to pay for specialist legal support. ILPA paid discounted rates for the support. J Moktadir was not part of the law team and did not receive any payments from ILPA related to this work.
Adrian Berry (Patron) (Garden Court Chambers)	- Received training and consultancy fees of £440 (2021 - £500)

10. STAFF NUMBERS

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

	2022	2021
Fundraising	0.50	-
Training and conferences	1.05	1.00
Membership services	1.10	1.00
Information services	0.45	0.25
Legal policy, research & litigation	2.00	2.25
Management	0.40	0.50
General office	1.30	1.25
	<u>6.80</u>	<u>6.25</u>

The average monthly number of persons employed by the charity during the year was 9 (2021 - 9).

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

11. TANGIBLE FIXED ASSETS

	2022	2021
	£	£
Net book value:		
Computer equipments	31,184	44,086
Fixtures & fittings	243	304
	<u>31,427</u>	<u>44,390</u>

Movements in the period:

Cost:	Opening Balances	Additions	Disposals	Closing Balances
	£	£	£	£
Computer equipments	74,415	3,418	-	77,833
Fixtures & fittings	18,669	-	-	18,669
	<u>93,084</u>	<u>3,418</u>	<u>-</u>	<u>96,502</u>

Depreciation:	Opening Balances	Charge For Period	Disposals	Closing Balances
	£	£	£	£
Computer equipments	30,329	16,320	-	46,649
Fixtures & fittings	18,365	61	-	18,426
	<u>48,694</u>	<u>16,381</u>	<u>-</u>	<u>65,075</u>

12. DEBTORS

	2022	2021
	£	£
Trade debtors	20,418	29,565
Prepayments	13,627	11,549
	<u>34,045</u>	<u>41,114</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

13. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	29,007	22,684
Other taxes and social security costs	8,959	4,616
Other creditors	3,724	2,234
Accruals	19,564	21,671
Deferred income (Note 16)	32,446	33,550
	<u>93,700</u>	<u>84,755</u>

14. MOVEMENTS IN FUNDS

	Balance at 01.04.21	Income	Expenditure	Transfer	Balance at 31.03.22
	£	£	£	£	£
Restricted funds:					
Training and conferences					
Penningtons Manches Charitable Foundation	271	-	271	-	-
Legal policy, research and litigation					
Trust for London	3,833	25,250	25,250	-	3,833
Strategic Legal Fund:					
Esmée Fairbairn Foundation	26,153	50,000	30,580	-	45,573
Joseph Rowntree Charitable Trust	38,064	-	14,103	-	23,961
Paul Hamlyn Foundation	26,153	50,000	30,580	-	45,573
Trust for London	43,103	50,000	30,580	-	62,523
Unbound Philanthropy	11,643	25,000	23,363	-	13,280
	<u>149,220</u>	<u>200,250</u>	<u>154,727</u>	<u>-</u>	<u>194,743</u>
Designated funds:					
Website development	-	-	-	50,000	50,000
ILPA Premises Lease	108,882	-	25,236	159,665	243,311
Sustainability	50,000	-	-	-	50,000
	<u>158,882</u>	<u>-</u>	<u>25,236</u>	<u>209,665</u>	<u>343,311</u>
General funds :	454,840	447,887	381,679	(209,665)	311,383
Total unrestricted funds	<u>613,722</u>	<u>447,887</u>	<u>406,915</u>	<u>-</u>	<u>654,694</u>
Total funds	<u>762,942</u>	<u>648,137</u>	<u>561,642</u>	<u>-</u>	<u>849,437</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENTS IN FUNDS (Cont/d)

Movement in funds – previous year

	Balance at 01.04.20	Income	Expenditure	Transfer	Balance at 31.03.21
	£	£	£	£	£
Restricted funds:					
Training and conferences					
Penningtons Manches Charitable Foundation	271	-	-	-	271
Legal policy, research and litigation					
Joseph Rowntree Charitable Trust	688	-	688	-	-
New Philanthropy Capital	-	4,000	4,000	-	-
Trust for London	2,333	23,500	22,000	-	3,833
Strategic Legal Fund:					
Esmée Fairbairn Foundation	58,169	-	32,016	-	26,153
Joseph Rowntree Charitable Trust	29,078	25,000	16,014	-	38,064
Paul Hamlyn Foundation	58,169	-	32,016	-	26,153
Trust for London	75,119	-	32,016	-	43,103
Unbound Philanthropy	3,865	20,000	12,222	-	11,643
	<u>227,692</u>	<u>72,500</u>	<u>150,972</u>	<u>-</u>	<u>149,220</u>
Designated funds:					
Website development	12,126	-	12,126	-	-
ILPA Premises Lease	70,073	-	30,621	69,430	108,882
Sustainability	50,000	-	-	-	50,000
	<u>132,199</u>	<u>-</u>	<u>42,747</u>	<u>69,430</u>	<u>158,882</u>
General funds :	382,079	479,662	337,471	(69,430)	454,840
Total unrestricted funds	<u>514,278</u>	<u>479,662</u>	<u>380,218</u>	<u>-</u>	<u>613,722</u>
Total funds	<u>741,970</u>	<u>552,162</u>	<u>531,190</u>	<u>-</u>	<u>762,942</u>

Description, nature and purpose of restricted funds:

Penningtons Manches Charitable Foundation: To provide two FREE training sessions in London to practitioners on trafficking and modern slavery.

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.

New Philanthropy Capital/Transition Advice Fund: Advancement of human rights and the promotion of equality and diversity.

Trust for London - Legal & Parliamentary Officer Project: to support the work of the Legal & Parliamentary 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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENTS IN FUNDS (Cont/d)

Unbound Philanthropy – Operational Support: To focus on communications and delivery of our strategy.

Strategic Legal Fund: The Strategic Legal Fund funds strategic legal work in areas of law where migrants experience disadvantage or discrimination as a result of migration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party interventions in existing cases. This can be in any area of law affecting migrants including asylum, immigration, community care, housing, education, human rights and discrimination. In April 2017 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust and Paul Hamlyn Foundation.

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:

Website development: To develop and improve ILPA's website, providing better interface to members and the general public.

ILPA premises lease: To cover ILPA's lease commitments towards rent, service charge and dilapidations costs.

Sustainability: One-off related staffing costs.

15. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	General Funds £	Designated Funds £	Restricted Funds £	Total 2022 £
Fixed assets	31,427	-	-	31,427
Net Current assets	279,956	343,311	194,743	818,010
	<u>311,383</u>	<u>343,311</u>	<u>194,743</u>	<u>849,437</u>

Analysis of fund balances between net assets – previous year

	General Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
Fixed assets	44,390	-	-	44,390
Net Current assets	410,450	158,882	149,220	718,553
	<u>454,840</u>	<u>158,882</u>	<u>149,220</u>	<u>762,942</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

16. DEFERRED INCOME

	2022	2021
	£	£
Balance as at 1st April	33,550	55,420
Amount released to income in the year	(33,550)	(55,420)
Amount deferred in the year	32,446	33,550
Balance as at 31st March	<u>32,446</u>	<u>33,550</u>

Deferred income comprises:

- Training fees of £8,156 relating to courses to be held in 2022-23.
- Membership fees of £24,290 relating to memberships commencing from April 2022.

17. OPERATING LEASE COMMITMENTS

The charity has operating lease commitments as shown below:

	Land & buildings	
	2022	2021
	£	£
Under one year	43,575	24,900
Two to five years	124,500	168,075
	<u>168,075</u>	<u>192,975</u>

Post year end the lessor executed the break clause of the lease. The office premises is required to be vacated by 19th January 2023. Charity is exploring the avenues to rent new office premises and sign new lease agreement.

18. PENSION COSTS

The pension cost charge represents contributions payable by the charity to the fund and amounted to £15,056 (2021 - £14,244). The charity had accrued pension contributions of £2,667 (2021 - £1,882).

19. 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 in the event of the company being wound up.

20. RELATED PARTY TRANSACTIONS

No related party transactions took place in the year except the transactions disclosed in note 9.

IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

England & Wales - Charity number 1155286

Accounts

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

**TRUSTEES' REPORT
AND AUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

**SKS Audit LLP
3 Sheen Road
Richmond Upon Thames
TW9 1AD**

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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FOR THE YEAR ENDED 31 MARCH 2021**

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THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

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 role and contribution of volunteers

ILPA does not use volunteers to undertake any of our work however clearly many of our members provide their time and expertise to our work on a regular basis. ILPA would simply not be able to function effectively without this invaluable input.

Achievement and activities

To achieve our aims as outlined above, ILPA's activities span:

1. The provision of training on all aspects of immigration, asylum and nationality law to immigration law practitioners.

The direct beneficiaries of ILPA training are immigration, asylum and nationality law practitioners and in the financial year April 2020 to March 2021 ILPA delivered 106 webinars to 1771 fee paying attendees and 1244 participants who attended for free. As a result of the Coronavirus pandemic ILPA switched all of our training sessions and conferences to on line via Webinar. The indirect beneficiaries of our training are the clients of our members and a number of clients benefit for each practitioner trained.

2. The distribution of information on developments in law, policy and practice and analysis of these to members and others through ILPA's website (which includes a members' area, accessible 24/7 with an archive of some 20,000 documents, many unavailable elsewhere).

ILPA is able to harness the expertise of 814 members (289 individuals and 525 organisations) and 3623 contacts from these organisations. ILPA is followed by 6,795 persons on Twitter, has 2,609 LinkedIn followers and our website receives over 19,000 visits per month.

ILPA launched a new website on the 6th April 2020. We post considerable amounts of content in the public access areas – in particular since the Coronavirus pandemic we have created a dedicated Coronavirus resources section. The vast majority of this content is publicly available and we are also increasingly using social media (especially Twitter) to let people know about the changes and issues. ILPA has also set up a google group where members can share expertise and knowledge.

3. Influencing work through meetings with senior Home Office and UKVI officials.

ILPA has hosted numerous meetings with the Home Office and UKVI caseworkers to improve the quality of decision making, the implementation of the changes to guidance and the rules as a result of the Coronavirus pandemic and the ongoing issues with the EUSS scheme as we ended the transition period. During these meetings we have been able to provide evidence (gathered from our members) regarding the impact of policy and procedure, and advocate change to improve matters. ILPA and UKVI have also run joint training sessions on Appendix FM applications.

ILPA and The Law Society have met regularly with UKVI to provide feedback on the ongoing issues with contracted out services. We fed back the many concerns members have with how the VACs and the UKVCAS centres operate and, in particular, the difficulties members faced with obtaining free appointments. As this remained an issue throughout the year we also raised it with the media and in our response to the ICIBI's inspection on Front End Services.

ILPA continues its work with the Simplification of the Rules Taskforce. In the Home Office's response to the Simplification of the Rules Review Committee's recommendations ILPA was mentioned 156 times. The Home Office have responded to and considered the majority of our representations and implemented our suggestions which included technical amendments as well as suggested changes to policy.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

4. An extensive programme of influencing through our Parliamentary work

ILPA produced a parliamentary briefing on the Immigration and Social Security Co-ordination (EU Withdrawal) Bill for its second reading in May 2020. We sent our briefing on the second reading of the Bill to a variety of politicians and we were referred to at the despatch box by Holly Lynch MP, the Shadow Immigration Minister. We also held meetings with Holly and Kate Green MP (then Shadow Minister for Child Poverty Strategy) to explain our concerns and to discuss amendments and strategy. Adrian Berry, our Chair of Trustees, gave evidence on the Bill to the Public Bill Committee. We also provided a further written briefing. A number of our suggested amendments were tabled or were discussed as part of debates on particular provisions in the Bill.

In April 2020, ILPA submitted lengthy evidence to the Home Affairs Select Committee inquiry into Home Office preparedness for Covid-19. ILPA highlighted that the overwhelming issue had been the inadequacy of Home Office public communication, in particular in ensuring guidance was clear and publicly accessible. ILPA also raised issues relating to the legal basis of the coronavirus concession and extension policies. These issues were explored further in live evidence given by Adrian Berry, our chair of trustees, to the committee.

In February 2021, ILPA responded to the Home Affairs Select Committee's further call on the Home Office preparedness for Covid-19. We highlighted concerns on the Home Office's use of institutional asylum accommodation and the inadequacy of some of the Home Office's COVID concessions which did not go far enough in addressing the issues migrants were facing in and out of the UK, including issues faced by EEA nationals and their family members applying under the EU Settlement Scheme.

5. Support for litigation to promote a just and equitable immigration, asylum and nationality law practice through the provision of evidence and witness statements.

ILPA hosts and manages the Strategic Legal Fund. In the last year ILPA has successfully managed 3 regular funding rounds and 3 emergency funding rounds and has awarded 10 grants and allocated £92,907 in grant funding.

In February 2021 the SLF officially launched the new expanded funding criteria. We have removed the age limit of beneficiaries, from young people under 25, to open the fund to migrants of all ages in the UK. This will bring into scope more issues which are experienced by migrant groups more generally and allow us to more pro-actively address emerging legal issues more effectively. The fund also expanded the types of activities it supports to include legal advocacy and communications linked to the pre-litigation research or third-party intervention.

6. ILPA's Racial Justice and Equality work.

In the past year ILPA has undertaken a range of activities including:

- Establishing the Racial Justice and Equality Working Group
- Running 3 successful free training sessions on practical tips to combat microaggressions; mental-health and well-being; and practical tips from an employment lawyer on how to raise formal complaints about racism in the workplace.
- Challenged government policy regarding 'Red List' travel ban, submitting FOI's to the Department of Transport
- Explored the Home Office decision-making and practices to identify patterns and trends that could reveal conscious or sub-conscious discriminatory decision-making
- Surveyed our members on Racism in the Immigration Sector and published the results
- Added a whole range of Anti-Racism Resources to our website
- Conducted an Internal Audit of ILPA Tutors and ILPA Working Group Co-convenors

FINANCIAL REVIEW

The Statement of Financial Activities shows net surplus of £20,972 (2020 – net deficit of £11,608) for the year. Reserves stand at £762,942 (2020 - £741,970). Income from membership increased to £186,975 in 2020/2021 as compared to £180,870 in 2019/2020. Training income decreased to £191,740 as compared to £217,441 in 2019/2020.

Of the net current assets figure of £718,552 (2020 - £686,476) the split is that £410,450 (2020 - £326,585) is available as general funds, £158,882 (2020 - £132,199) is in designated funds (to cover the cost of the rent & service charges until January 2023 and one-off staffing costs) and £149,220 (2020 - £227,692) is restricted funds mainly linked to the Strategic Legal Fund.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

The Paul Hamlyn Foundation awarded ILPA a five-year Backbone grant totalling £200,000 and a one off COVID-19 grant of £20,000.

██████████ left us as our Legal and Parliamentary Officer in September 2020 and then ██████████ replaced him in this role from August 2020 to February 2021. ██████████ left us as the Strategic Legal Fund finance assistant in September 2020.

██████████ joined us as the Strategic Legal Fund Manager in October 2020. ██████████ took on the role of Diversity and Equality Officer in January 2021. ██████████ joined us as our Membership and Information Officer in March 2021.

We are grateful to all our funders without whose support we should do so much less, both for our 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 objectives in accordance with the Memorandum of Association of the charity.

Principal funding sources

The main funding sources for the charity are membership fees, training fees and grants.

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.

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.

ILPA ran planned deficit budgets for the period of April 2017 to March 2020. Then with the COVID pandemic we moved to try and run a small surplus budget to help us cope with the financing uncertainty. ILPA's reserves policy states that we need to hold £195,000 in reserves. In October 2020 ILPA signed a new lease for our premises. We invoked the break clause in our lease in March 2020 to give us time to evaluate the impact of the COVID-19 restrictions on our financial position. As at the end of the year, financial statements showed reserves of £762,942 (2020 - £741,970), of which £149,220 (2020 - £227,692) was restricted. In addition, the Trustees have set aside designated fund totalling £158,882 (2020 - £132,199) to cover the cost of the rent and service charges until January 2023 and one-off staffing costs. The reserves policy and designation of funds to cover the lease obligations leaves us with £410,450 (2020 - £326,585) in free reserves.

Strategic Plan

ILPA's Strategic Plan for period 2018 to 2021 includes the following objectives:

1. Increase ILPA membership so that a greater proportion of practitioners in immigration, asylum and nationality law are 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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

Key legal policy themes:

- a) Brexit - Both pre Departure Phase and Post Brexit immigration system.
 - b) White Paper/Immigration Bill
 - c) Asylum resettlement strategy
 - d) Fundamental Rights for Migrants
 - e) Support access to justice, through legal aid and the wider availability of publicly funded advice
 - f) Detention and bail
 - g) Rights of Appeal
 - h) Modern Slavery and trafficking
- 5. Support legal analysis and publications that will lead to improvements in practice
 - 6. Support litigation that will promote respect for the rule of law
 - 7. Ensure that ILPA is an accountable and effective organisation

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 eight times a year.

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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

Chair of Trustees

Adrian Berry stood down as our Chair of Trustees after 8 years in the role. ILPA is incredibly grateful to Adrian as he expertly guided us through periods of significant change and helped us to become the organisation we are today. He represented ILPA at numerous evidence sessions in Parliament, in meetings with Ministers, Parliamentarians and senior Home Officials. His nationality law training courses are legendary and fun!

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

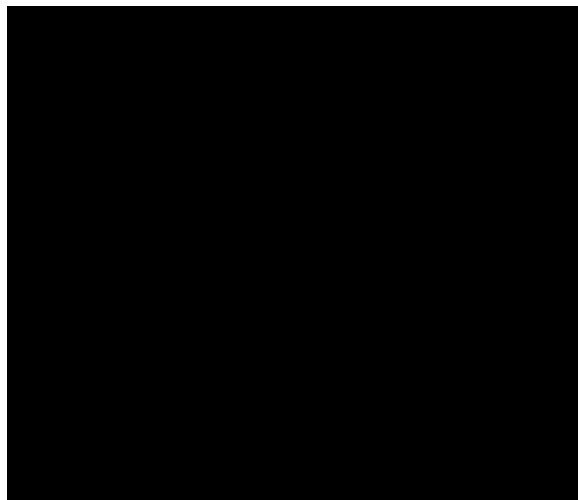
ILPA undertakes a regular benchmarking exercise for all of its salaries. It has signed up to a salary benchmarking tool and survey that is used by organisations across a range of sectors. All posts at ILPA have a salary band and these bands are set by referring to the benchmarking data that is relevant 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

Registered Company Number: 02350422

Registered Charity Number: 1155286

Directors / Trustees:



Secretary:



Senior Management:



Registered Office:

Lindsey House, 40-42 Charterhouse Street, London EC1M 6JN

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (Cont'd)

FOR THE YEAR ENDED 31 MARCH 2021

Senior Statutory Auditor: James Foskett

Auditors: SKS Audit LLP, 3 Sheen Road, Richmond Upon Thames, TW9 1AD

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

TRUSTEES' RESPONSIBILITY STATEMENT

The Trustees (who are also directors of ILPA for the purposes of company law) are responsible 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

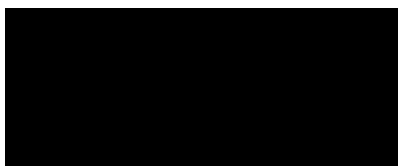
The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AUDITORS

The auditors, SKS Audit LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21st September 2021 and signed on its behalf by:



REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS 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 March 2021, 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 March 2021 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 including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 charitable 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable 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 trustees 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 trustees' report, which includes the director's report prepared for the purpose of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report included in the trustees' report has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included in the trustees' 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' report and take advantage of the small companies exemption from the requirement to prepare the strategic report.

Responsibilities of directors

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

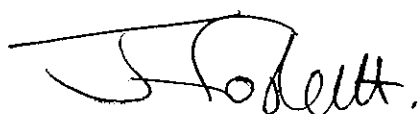
- Discussions were held with, and enquiries made of, management and those charged with governance with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.
- The following laws and regulations were identified as being of significance to the entity:
 - Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, Charities Act, Tax and Pensions legislation, and distributable profits legislation.
 - It is considered that there are no laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity.
- Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and those charged with governance as to whether the charitable company complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of board minutes; testing the appropriateness of entries in the nominal ledger, including journal entries; reviewing transactions around the end of the reporting period; and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

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

- No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

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. 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Foskett (Senior Statutory Auditor)
for and on behalf of SKS AUDIT LLP
3 Sheen Road
Richmond Upon Thames
TW9 1AD

21st September 2021

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 £	2020 £
Income						
Grants and Donations	2	60,000	-	-	60,000	-
Income from charitable activities	3	403,735	-	72,500	476,235	695,829
Income from other trading activities	4	13,985	-	-	13,985	15,495
Investment income	5	1,942	-	-	1,942	1,125
Total income		<u>479,662</u>	<u>-</u>	<u>72,500</u>	<u>552,162</u>	<u>712,449</u>
Expenditure						
Expenditure on charitable activities	6	337,471	42,747	150,972	531,190	724,057
Total expenditure		<u>337,471</u>	<u>42,747</u>	<u>150,972</u>	<u>531,190</u>	<u>724,057</u>
Net income/(expenditure) and net movement in funds for the year before transfers		142,191	(42,747)	(78,472)	20,972	(11,608)
Transfer between funds		<u>(69,430)</u>	<u>69,430</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) and net movement in funds for the year after transfers		72,761	26,683	(78,472)	20,972	(11,608)
Reconciliation of funds						
Total funds, brought forward		382,079	132,199	227,692	741,970	753,578
Total funds, carried forward		<u>454,840</u>	<u>158,882</u>	<u>149,220</u>	<u>762,942</u>	<u>741,970</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 charitable company's activities were acquired or discontinued during the two financial years.

TOTAL RECOGNISED GAINS AND LOSSES

The charitable company has no recognised gains or losses other than the above movements in funds during the two financial years.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

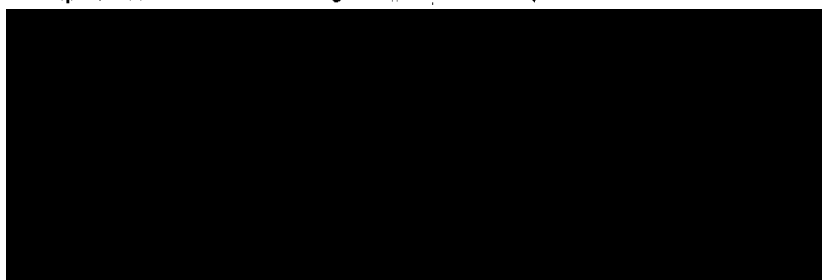
BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible fixed assets	11		44,390		55,494
Current assets					
Debtors	12	41,114		63,241	
Cash at bank and in hand		762,193		744,336	
		<u>803,307</u>		<u>807,577</u>	
Liabilities					
Creditors falling due with in one year	13	(84,755)		(121,101)	
		<u></u>		<u></u>	
Net current assets			718,552		686,476
Net assets			<u>762,942</u>		<u>741,970</u>
The funds of the charity					
Unrestricted funds					
General	14		454,840		382,079
Designated	14		158,882		132,199
Restricted funds	14		149,220		227,692
Total charity funds			<u>762,942</u>		<u>741,970</u>

The Trustees have prepared financial statements in accordance with Section 398 of the Companies Act 2006 and Section 138 of the Charities Act 2011. These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved and authorised for issue by the Board of Directors and Trustees on 21st September 2021 and were signed on its behalf by:



The notes on pages 15 to 28 form part of these financial statements

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
Net cash generated / (used) in operating activities	<u>20,658</u>	<u>(39,610)</u>
Cash flows from Investing activities		
Interest income	1,942	1,125
Purchase of tangible fixed assets	(4,743)	(37,706)
Cash used in investing activities	<u>(2,801)</u>	<u>(36,581)</u>
 Decrease in cash & cash equivalents in the year	<u>17,857</u>	<u>(76,191)</u>
 Cash & cash equivalents at the beginning of the year	744,336	820,527
Total cash & cash equivalents at the end of the year	<u><u>762,193</u></u>	<u><u>744,336</u></u>

Reconciliation of net movement in funds to net cashflow from oprating activities:

	2021	2020
	£	£
Net movement in funds	20,972	(11,608)
Add back depreciation	15,848	4,227
Deduct interest income shown in investment activities	(1,942)	(1,125)
Decrease / (increase) in debtors	22,127	(6,807)
Increase / (decrease) in creditors	(36,346)	(24,296)
Net cash generated / (used) in operating activities	<u><u>20,658</u></u>	<u><u>(39,610)</u></u>

The notes on pages 15 to 28 form part of these financial statements

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The 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 financial statements.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Preparation of financial statements on a going concern basis

The Charity's Financial Statements shows a net surplus of £20,972 for the year (2020 – net deficit £11,608) and free reserves £410,450 (2020 - £326,585) as at the year end. 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

All income is included in the SOFA when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets are charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Training income

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.

Membership fees

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.

Advertising income

Advertising income is recognised as earned (that is, as the related goods or services are provided).

Investment income

Investment income is included when receivable.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

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 Strategic Legal Fund Grant payments

Grants are payments made to third parties in the furtherance of the charitable objects of the Charity and the priorities of the Strategic Legal Fund as dictated by the five funders. The notification gives the recipient a reasonable expectation that they will receive the grant. Grant awards are subject to the recipient fulfilling performance conditions and are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the recipient.

1.7 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.

1.8 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.

1.9 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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

1.10 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.

1.11 Cash at bank and in hand

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

1.12 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.

1.13 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.

1.14 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.

1.15 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.

1.16 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.

1.17 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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Paul Hamlyn Foundation - COVID-19 Emergency Funding	20,000	-	20,000	-
Paul Hamlyn Foundation - Backbone Fund	40,000	-	40,000	-
	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Training and conferences				
Course fees	191,740	-	191,740	217,441
Consultancy fees	18,180	-	18,180	20,753
Donations in Kind	6,840	-	6,840	21,985
Penningtons Manches Charitable Foundation	-	-	-	1,980
	<u>216,760</u>	<u>-</u>	<u>216,760</u>	<u>262,159</u>
Membership services				
Members' subscriptions	186,975	-	186,975	180,870
	<u>186,975</u>	<u>-</u>	<u>186,975</u>	<u>180,870</u>
Legal policy, research and litigation				
Joseph Rowntree Charitable Trust - Strategic Legal Fund	-	25,000	25,000	25,000
Joseph Rowntree Charitable Trust - Legal Officer	-	-	-	33,000
Trust for London - Legal & Parliamentary Officer	-	23,500	23,500	22,500
 New Philanthropy Capital - Transition Advice Fund	 -	 4,000	 4,000	 2,300
Unbound Philanthropy - Strategic Legal Fund	-	20,000	20,000	20,000
Trust for London - Strategic Legal Fund	-	-	-	50,000
Esmee Fairbairn Foundation - Strategic Legal Fund	-	-	-	50,000
Paul Hamlyn Foundation - Strategic Legal Fund	-	-	-	50,000
	<u>-</u>	<u>72,500</u>	<u>72,500</u>	<u>252,800</u>
	<u>403,735</u>	<u>72,500</u>	<u>476,235</u>	<u>695,829</u>

Income from charitable activities in 2020 totalling £695,829 was attributed to unrestricted funds of £441,049 and restricted funds of £254,780.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

FOR THE YEAR ENDED 31 MARCH 2021

3. INCOME FROM CHARITABLE ACTIVITIES (Cont'd)

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.

Name	2021			2020		
	Training	Venue	Other	Training	Venue	Other
	£	£	£	£	£	£
Adrian Berry - Garden Court Chambers	760	-	-	760	-	-
David Lemer - Doughty Street Chambers	380	-	-	-	-	-
Zoe Bantleman - Richmond Chambers	380	-	-	-	-	-
Meghan Vozila - Penningtons Manches Cooper	380	-	-	-	-	-
James Perrott - MarFarlanes	380	-	-	-	-	-
Julian Grant - MarFarlanes	380	-	-	-	-	-
Hazar El-Chamaa - Penngintons Manches LLP	380	-	-	-	-	-
Hester Jewitt - Penningtons Manches Cooper	380	-	-	-	-	-
James Perrot - MacFarlanes	320	-	-	-	-	-
Amanda Weston QC - Garden Court Chambers	380	-	-	-	-	-
David Sellwood - Garden Court Chambers	380	-	-	-	-	-
Diana Baxter - Wesley Gryk Solicitors	820	-	-	-	-	-
Hannah Marshall - Bindmans	380	-	-	-	-	-
Olivia Piercy - Bindmans	380	-	-	-	-	-
Francesca Sciberras - Laura Devine Immigration	380	-	-	380	-	-
Sam Ingham - Laura Devine Immigration	380	-	-	-	-	-
Adam Pipe - No. 8 Chambers	-	-	-	180	-	-
Anushka Sinha - Kemp Little LLP	-	-	-	380	-	-
Arshia Hashmi - Freeths	-	-	-	380	-	-
Barry O'Leary - Wesley Gryk Solicitors	-	-	-	560	-	-
Bindmans LLP - FREE Venue	-	-	-	-	445	-
Bryony Rest - David Gray Solicitors	-	-	-	180	-	-
Chetal Patel - Bates Wells	-	-	-	760	-	-
Christine Benson - Maternity Action	-	-	-	380	-	-
David Chirico - 1 Pump Court	-	-	-	380	-	-
Doughty Street Chambers	-	-	-	-	890	-
Emma Brooksbank - Freeths LLP	-	-	-	180	-	-
Emma Kendrick, Manager - Fragomen	-	-	-	180	-	-
Eva Doerr - Lamb Building	-	-	-	180	-	-
Eversheds - Sunderland	-	-	-	-	300	-
Fragomen (SHEFFIELD)	-	-	-	-	300	-
Fragomen LLP	-	-	-	-	890	-
Freeths, Manchester	-	-	-	-	300	-
Garden Court Chambers	-	-	-	-	1,780	-
Garden Court North Chambers - Manchester	-	-	-	-	1,500	-
Glen Hodgetts - The Chambers of Glen Hodgetts	-	-	-	180	-	-
Jennifer Blair - No. 5 Chambers	-	-	-	190	-	-
Kathryn Dooks - Kemp Little LLP	-	-	-	380	-	-
Katie Dilger - Bates Wells	-	-	-	180	-	-
Katy Robinson - Wilsons Solicitors LLP	-	-	-	380	-	-
KBW Barristers	-	-	-	-	300	-
Total carried forward	6,840	-	-	6,190	6,705	-

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

3. INCOME FROM CHARITABLE ACTIVITIES (Cont/d)

Name	2021			2020		
	Training	Venue	Other	Training	Venue	Other
	£	£	£	£	£	£
Total brought forward	6,840	-	-	6,190	6,705	-
Landmark Chambers	-	-	-	-	445	-
Leonie Hirst - Hirst Chambers	-	-	-	180	-	-
Luke Piper - South West Law and the3million	-	-	-	180	-	-
Mark Symes - Garden Court Chambers.	-	-	-	380	-	-
McGill & Co Solicitors	-	-	-	-	600	-
Milana International	-	-	-	-	-	240
Natalie Wilkins - Garden Court North Chambers	-	-	-	380	-	-
No 5 Barristers' Chambers	-	-	-	-	445	-
Peter Jorro - Garden Court Chambers.	-	-	-	380	-	-
Phil Haywood - Doughty Street Chambers	-	-	-	380	-	-
Philip Barth, Partner - Irwin Mitchell Solicitors	-	-	-	380	-	-
Rachel Harvey - Shoosmiths LLP	-	-	-	560	-	-
Ronan Toal - Garden Court Chambers	-	-	-	760	-	-
Roxanne Frantzis - KWB Chambers	-	-	-	180	-	-
Sam Ingham - Laura Devine Immigration	-	-	-	380	-	-
Shu Shin Luh - Garden Court Chamber	-	-	-	1,140	-	-
Sonali Naik QC - Garden Court Chambers	-	-	-	380	-	-
Tim Barnden - Bates Wells Braithwaite	-	-	-	380	-	-
Tim Buley QC - Landmark Chambers	-	-	-	380	-	-
Tom Brett-Young - Veale Wasbrough Vizards LLP	-	-	-	180	-	-
Victoria Pogge Von Strandmann - Simpson Millar	-	-	-	380	-	-
Vijay Jagadesham - Garden Court North Chambers	-	-	-	380	-	-
	<u>6,840</u>	<u>-</u>	<u>-</u>	<u>13,550</u>	<u>8,195</u>	<u>240</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Advertising income	13,485	-	13,485	14,995
Other income	500	-	500	500
	<u>13,985</u>	<u>-</u>	<u>13,985</u>	<u>15,495</u>

The other trading income in 2020 totalling £15,495 was all attributed to unrestricted funds.

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Interest on cash deposits	1,942	-	1,942	1,125
	<u>1,942</u>	<u>-</u>	<u>1,942</u>	<u>1,125</u>

The investment income in 2020 totalling £1,125 was all attributed to unrestricted funds.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

6. ANALYSIS OF EXPENDITURE

	Training & conferences	Membership services	Information services	Legal research & litigation	2021	2020
	£	£	£	£	£	£
Staff costs	39,714	54,285	5,884	72,784	172,667	187,968
Strategic Legal Fund grants	-	-	-	92,907	92,907	135,122
Other direct activity costs	42,810	14,926	-	4,714	62,450	176,890
Support costs (Note 7)	41,251	56,868	5,323	64,364	167,806	182,933
Governance costs (Note 7)	8,692	11,983	1,122	13,563	35,360	41,144
	<u>132,467</u>	<u>138,062</u>	<u>12,329</u>	<u>248,332</u>	<u>531,190</u>	<u>724,057</u>

Of the £531,190 expenditure in 2021 (2020 - £724,057), £337,471 was charged to unrestricted funds (2020 - £427,366), £42,747 was charged to designated funds (2020 - £50,732) and £150,972 was charged to restricted funds (2020 - £245,959).

The Strategic Legal Fund grants, funds strategic legal work, in any area of law where vulnerable young migrants experience disadvantage or discrimination because of their migration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party "interventions" in existing cases. This can be in any area of law affecting vulnerable young migrants including asylum, immigration, community care, housing, education, human rights and discrimination.

In April 2017 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust and Paul Hamlyn Foundation. The beneficiaries of the grants were determined by an expert panel set up by the Strategic Legal Fund. The members of the expert panel are independent of ILPA. They make recommendations to the decision-making panel that determine the final grant allocation. The decision making panel is made up of ILPA staff. The grants payments during the year are as follows:

Name of organisation	2021 £	2020 £
Deighton Pierce Glynn (S)	14,871	6,853
Coram Childrens Legal Centre	13,865	-
JCWI (S)	13,535	-
Public Interest Law Centre	10,326	-
Community InfoSource - Refugees for Justice	9,940	-
Project 17 (S)	7,644	-
Islington Law Centre (MiCLU)	6,266	24,690
Detention Action (S)	5,682	5,000
Bindmans LLP (S)	5,519	-
Helen Bamber Foundation (S)	5,259	-
Bail for Immigration Detainees (BID)	-	15,738
Child Poverty Action Group (CPAG)	-	14,911
Commons Legal CIC	-	14,687
ECPAT UK	-	9,436
Greater Manchester Immigration Aid Unit	-	440
Matthew Gold & Co	-	13,537
Refugee and Migrant Forum of Essex and London (RAMFEL)	-	13,683
The Project for the Registration of Children as British Citizens (PRCBC)	-	16,147
	<u>92,907</u>	<u>135,122</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

FOR THE YEAR ENDED 31 MARCH 2021

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 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.

	General Support £	Governance Costs £	2021 £	2020 £
General office and finance staff	50,260	3,840	54,100	52,659
Management staff	26,429	13,215	39,644	39,641
Premises and equipment costs	40,484	-	40,484	64,790
Communications and IT costs	15,901	-	15,901	18,632
Legal and professional costs	2,763	7,660	10,423	10,392
Depreciation	15,848	-	15,848	4,227
Other office expenses	16,121	-	16,121	16,849
AGM costs	-	5,031	5,031	10,179
Board expenses	-	574	574	1,668
Audit fees	-	5,040	5,040	5,040
	<u>167,806</u>	<u>35,360</u>	<u>203,166</u>	<u>224,077</u>

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2021 £	2020 £
Net movement in funds is shown after charging:		
Depreciation on tangible fixed assets	15,848	4,227
Operating lease rentals - land and buildings and equipment	30,621	49,800
Audit Fees	<u>5,040</u>	<u>5,040</u>

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

Staff costs are as follows:

	2021 £	2020 £
STAFF COSTS		
Salaries	234,668	245,314
Social Security	17,499	19,538
Pension	14,244	15,416
	<u>266,411</u>	<u>280,268</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

9. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL (Cont/d)

No employee had employee benefits (excluding employer's pension costs) in excess of £60,000.

The key management personnel of the Charity comprise of the Chief Executive. The total employee benefits of the key management personnel of the charity were £52,859 (2020 - £52,854).

Trustees A Berry and Gabriella Bettiga were paid training fees of £500 (2020 - £500) and £1,155 (2020 - £Nil) respectively. No other Trustees received any remuneration during the year.

Travel and conference attendance costs of £157 (2020 - £455) was reimbursed/ paid on behalf of one (2020 - Two) Trustee.

The following Trustees have significant influence in related organisations, which were paid fees during the year:

Adrian Berry (Works at Garden Court Chambers)	- Received training and consultancy fees of £500 (2020 - £500).
H El-Chamaa (Partner of Penningtons Manches LLP)	Received consultancy fees of £422 (2020 - £4,664). - This was to pay for specialist legal support. ILPA paid discounted rates for the support. Hazar El-Chamaa was not part of the law team and did not receive any payments from ILPA related to this work.
G McGill (Gill McGill & Co Solicitors)	- Received training fees of £620 (2020 - £1,160).
J Moktadir (Partner of Stone King LLP)	- Received training and consultancy fees of £7,586 (2020 - £2,160). This was to pay for specialist legal support. ILPA paid discounted rates for the support. J Moktadir was not part of the law team and did not receive any payments from ILPA related to this work.

10. STAFF NUMBERS

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

	2021	2020
Training and conferences	1.00	1.00
Membership services	1.50	1.00
Information services	0.25	0.25
Legal policy, research & litigation	2.00	2.25
Management	0.50	0.50
General office	1.00	1.25
	<u>6.25</u>	<u>6.25</u>

The average monthly number of persons employed by the charity during the year was 9 (2020 - 10).

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

11. TANGIBLE FIXED ASSETS

	2021	2020
	£	£
Net book value:		
Fixtures, fittings and equipment	44,390	55,494
	<u>44,390</u>	<u>55,494</u>

Movements in the period:

Cost:	Opening Balances	Additions	Disposals	Closing Balances
	£	£	£	£
Fixtures, fittings and equipment	88,341	4,743	-	93,084
	<u>88,341</u>	<u>4,743</u>	<u>-</u>	<u>93,084</u>

Depreciation:	Opening Balances	Charge For Period	Disposals	Closing Balances
	£	£	£	£
Fixtures, fittings and equipment	32,846	15,848	-	48,694
	<u>32,846</u>	<u>15,848</u>	<u>-</u>	<u>48,694</u>

12. DEBTORS

	2021	2020
	£	£
Trade debtors	29,565	29,814
Other debtors	-	1,926
Prepayments	11,549	31,501
	<u>41,114</u>	<u>63,241</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

FOR THE YEAR ENDED 31 MARCH 2021

13. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	22,684	36,019
Other taxes and social security costs	4,616	7,139
Deferred income (Note 16)	33,550	55,420
Other creditors	2,234	1,907
Accruals	21,671	20,616
	<u>84,755</u>	<u>121,101</u>

14. MOVEMENTS IN FUNDS

	Balance at 01.04.20	Income	Expenditure	Transfer	Balance at 31.03.21
	£	£	£	£	£
Restricted funds:					
Training and conferences					
Penningtons Manches Charitable Foundation	271	-	-	-	271
Legal policy, research and litigation					
Joseph Rowntree Charitable Trust	688	-	688	-	-
New Philanthropy Capital	-	4,000	4,000	-	-
Trust for London	2,333	23,500	22,000	-	3,833
Strategic Legal Fund:					
Esmée Fairbairn Foundation	58,169	-	32,016	-	26,153
Joseph Rowntree Charitable Trust	29,078	25,000	16,014	-	38,064
Paul Hamlyn Foundation	58,169	-	32,016	-	26,153
Trust for London	75,119	-	32,016	-	43,103
Unbound Philanthropy	3,865	20,000	12,222	-	11,643
	<u>227,692</u>	<u>72,500</u>	<u>150,972</u>	<u>-</u>	<u>149,220</u>
Designated funds:					
Website development	12,126	-	12,126	-	-
ILPA Premises Lease	70,073	-	30,621	69,430	108,882
Sustainability	50,000	-	-	-	50,000
	<u>132,199</u>	<u>-</u>	<u>42,747</u>	<u>69,430</u>	<u>158,882</u>
General funds :	382,079	479,662	337,471	(69,430)	454,840
Total unrestricted funds	<u>514,278</u>	<u>479,662</u>	<u>380,218</u>	<u>-</u>	<u>613,722</u>
Total funds	<u>741,970</u>	<u>552,162</u>	<u>531,190</u>	<u>-</u>	<u>762,942</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

14. MOVEMENTS IN FUNDS (Cont/d) Movement in funds – previous year

	Balance at 01.04.19	Income	Expenditure	Transfer	Balance at 31.03.20
	£	£	£	£	£
Restricted funds:					
Voluntary income					
Unbound Philanthropy	19,317	-	19,317	-	-
Training and conferences					
Penningtons Manches Charitable Foundation	-	1,980	1,709	-	271
Legal policy, research and litigation					
Joseph Rowntree Charitable Trust	688	33,000	33,000	-	688
New Philanthropy Capital	-	2,300	2,300	-	-
Trust for London	1,833	22,500	22,000	-	2,333
Strategic Legal Fund:					
Esmée Fairbairn Foundation	49,841	50,000	41,672	-	58,169
Joseph Rowntree Charitable Trust	24,915	25,000	20,837	-	29,078
Paul Hamlyn Foundation	49,841	50,000	41,672	-	58,169
Trust for London	66,791	50,000	41,672	-	75,119
Unbound Philanthropy	5,645	20,000	21,780	-	3,865
	<u>218,871</u>	<u>254,780</u>	<u>245,959</u>	<u>-</u>	<u>227,692</u>
Designated funds:					
Refugee children	10,039	-	10,039	-	-
Website development	40,586	-	-	(28,460)	12,126
ILPA Premises Lease	110,766	-	40,693	-	70,073
Sustainability	-	-	-	50,000	50,000
	<u>161,391</u>	<u>-</u>	<u>50,732</u>	<u>21,540</u>	<u>132,199</u>
General funds:	<u>373,316</u>	<u>457,669</u>	<u>427,366</u>	<u>(21,540)</u>	<u>382,079</u>
Total unrestricted funds	<u>534,707</u>	<u>457,669</u>	<u>478,098</u>	<u>-</u>	<u>514,278</u>
Total funds	<u>753,578</u>	<u>712,449</u>	<u>724,057</u>	<u>-</u>	<u>741,970</u>

Description, nature and purpose of restricted funds:

Penningtons Manches Charitable Foundation: To provide two FREE training sessions in London to practitioners on trafficking and modern slavery.

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.

New Philanthropy Capital/Transition Advice Fund: Advancement of human rights and the promotion of equality and diversity.

Trust for London: Legal & Parliamentary Officer Project: to support the work of the Legal & Parliamentary 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.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2021

14. MOVEMENTS IN FUNDS (Cont/d)

Unbound Philanthropy – Operational Support: To focus on communications and delivery of our strategy.

Strategic Legal Fund: The Strategic Legal Fund funds strategic legal work in any area of law where vulnerable young migrants experience disadvantage or discrimination as a result of migration status. The Fund makes one-off grants to give not-for profit organisations, firms and solicitors time and resources for research and development of cases pre-litigation, and for third-party "interventions" in existing cases. This can be in any area of law affecting vulnerable young migrants including asylum, immigration, community care, housing, education, human rights and discrimination. In April 2017 ILPA took over the management of the Fund, which is delivered in partnership with Esmée Fairbairn Foundation, Trust for London, Unbound Philanthropy, Joseph Rowntree Charitable Trust and Paul Hamlyn Foundation.

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:

Website development: To develop and improve ILPA's website, providing better interface to members and the general public.

ILPA premises lease: To cover ILPA's lease commitment until January 2023.

Sustainability: One-off related staffing costs.

Refugee Children: To carry out support work for refugee children.

15. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Fixed assets	44,390	-	-	44,390
Net Current assets	410,450	158,882	149,220	718,552
	<u>454,840</u>	<u>158,882</u>	<u>149,220</u>	<u>762,942</u>

Analysis of fund balances between net assets – previous year

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Fixed assets	55,494	-	-	55,494
Net Current assets	326,585	132,199	227,692	686,476
	<u>382,079</u>	<u>132,199</u>	<u>227,692</u>	<u>741,970</u>

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

FOR THE YEAR ENDED 31 MARCH 2021

16. DEFERRED INCOME

	2021 £	2020 £
Balance as at 1st April	55,420	52,180
Amount released to income in the year	(55,420)	(52,180)
Amount deferred in the year	33,550	55,420
Balance as at 31st March	<u>33,550</u>	<u>55,420</u>

Deferred income comprises:

- Training fees of £16,115 relating to courses to be held in 2021/22.
- Membership fees of £17,435 relating to memberships commencing from April 2021.

17. OPERATING LEASE COMMITMENTS

The charity has operating lease commitments as shown below:

	Land & buildings	
	2021 £	2020 £
Under one year	24,900	24,900
Two to five years	168,075	-
	<u>192,975</u>	<u>24,900</u>

18. PENSION COSTS

The pension cost charge represents contributions payable by the charity to the fund and amounted to £14,244 (2020 - £15,416). The charity had accrued pension contributions of £1,882 (2020 - £1,907).

19. 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.

20. RELATED PARTY TRANSACTIONS

No related party transactions took place in the year except the transactions disclosed in note 9.