

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

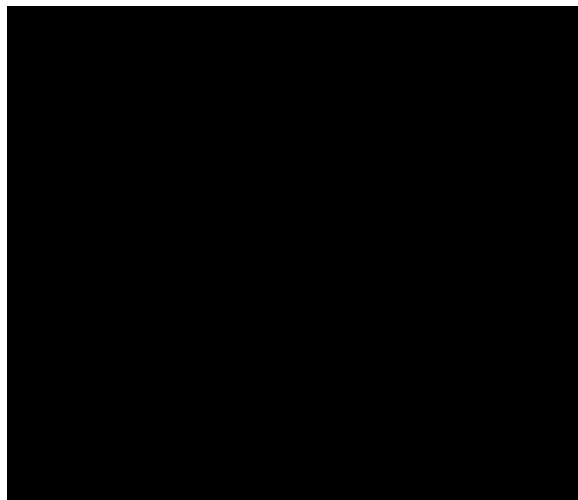
ILPA undertakes a regular benchmarking exercise for all of its salaries. It has signed up to a salary benchmarking tool and survey that is used by organisations across a range of sectors. All posts at ILPA have a salary band and these bands are set by referring to the benchmarking data that is relevant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

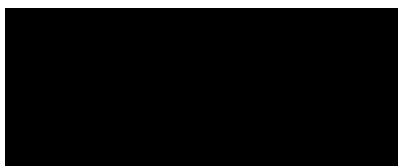
The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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:

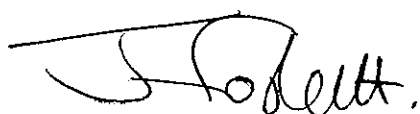
- Discussions were held with, and enquiries made of, management and those charged with governance with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions 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

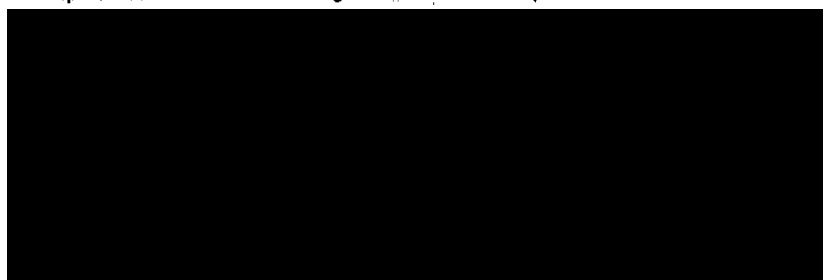
BALANCE SHEET

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.