

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 19<sup>th</sup> 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

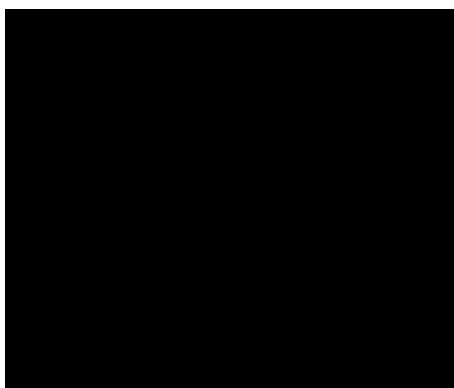
ILPA undertakes a regular benchmarking exercise for all of its salaries. All posts at ILPA have a salary band. The salary bands are reviewed by Trustees on an annual basis and Trustees agree any salary awards made to staff. Awards are made on the basis of individual performance and the salary band that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

#### REFERENCE AND ADMINISTRATIVE DETAILS

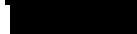
**Registered Company Number:** 02350422

**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.

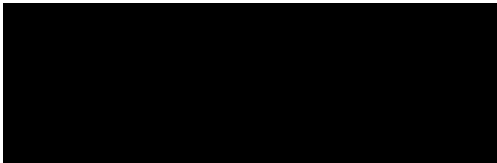
The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### 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:

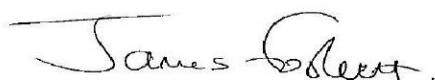
- Discussions were held with, and enquiries made of, management and those charged with governance with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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

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
		£	£	£	£	£
<b>Income</b>						
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
<b>Total income</b>		<u>447,887</u>	<u>-</u>	<u>200,250</u>	<u>648,137</u>	<u>552,162</u>
<b>Expenditure</b>						
Cost of raising funds	6	38,100	-	-	38,100	-
Expenditure on charitable activities	6	343,579	25,236	154,727	523,543	531,190
<b>Total expenditure</b>		<u>381,679</u>	<u>25,236</u>	<u>154,727</u>	<u>561,642</u>	<u>531,190</u>
<b>Net income/( expenditure) and net movement in funds for the year before transfers</b>		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>
<b>Net income/( expenditure) and net movement in funds for the year after transfers</b>		(143,457)	184,429	45,523	86,495	20,972
<b>Reconciliation of funds</b>						
Total funds, brought forward		454,840	158,882	149,220	762,942	741,970
<b>Total funds, carried forward</b>		<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

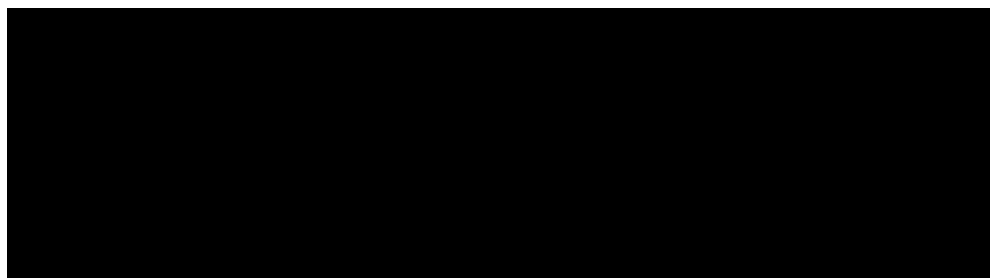
	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible fixed assets	11		31,427		44,390
<b>Current assets</b>					
Debtors	12	34,045		41,114	
Cash at bank and in hand		877,665		762,193	
		<u>911,710</u>		<u>803,307</u>	
<b>Liabilities</b>					
Creditors falling due with in one year	13	(93,700)		(84,755)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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net cash generated / (used) in operating activities</b>	<u>118,214</u>	<u>20,658</u>
<b>Cash flows from investing activities</b>		
Interest income	676	1,942
Purchase of tangible fixed assets	(3,418)	(4,743)
<b>Cash used in investing activities</b>	<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
<b>Total cash &amp; cash equivalents at the end of the year</b>	<u><u>877,665</u></u>	<u><u>762,193</u></u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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)
<b>Net cash generated / (used) in operating activities</b>	<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
	£	£	£	£
<b>Training and conferences</b>				
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>
<b>Membership services</b>				
Members' subscriptions	187,370	-	187,370	186,975
	<u>187,370</u>	<u>-</u>	<u>187,370</u>	<u>186,975</u>
<b>Legal policy, research and litigation</b>				
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>
<b>Strategic Legal Fund</b>				
Unbound Philanthropy	-	25,000	25,000	20,000
Trust for London	-	50,000	50,000	-
Esmee 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
	<b>6,320</b>	<b>6,840</b>



**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 £
<b>Net movement in funds is shown after charging:</b>		
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 £
<b>STAFF COSTS</b>		
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**

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

**Movements in the period:**

<b>Cost:</b>	<b>Opening Balances</b>	<b>Additions</b>	<b>Disposals</b>	<b>Closing Balances</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>

<b>Depreciation:</b>	<b>Opening Balances</b>	<b>Charge For Period</b>	<b>Disposals</b>	<b>Closing Balances</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>Balance at 01.04.21</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfer</b>	<b>Balance at 31.03.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>					
<b>Training and conferences</b>					
Penningtons Manches Charitable Foundation	271	-	271	-	-
<b>Legal policy, research and litigation</b>					
Trust for London	3,833	25,250	25,250	-	3,833
<b>Strategic Legal Fund:</b>					
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>
<b>Designated funds:</b>					
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>
<b>General funds :</b>	454,840	447,887	381,679	(209,665)	311,383
<b>Total unrestricted funds</b>	<u>613,722</u>	<u>447,887</u>	<u>406,915</u>	<u>-</u>	<u>654,694</u>
<b>Total funds</b>	<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
	£	£	£	£	£
<b>Restricted funds:</b>					
<b>Training and conferences</b>					
Penningtons Manches Charitable Foundation	271	-	-	-	271
<b>Legal policy, research and litigation</b>					
Joseph Rowntree Charitable Trust	688	-	688	-	-
New Philanthropy Capital	-	4,000	4,000	-	-
Trust for London	2,333	23,500	22,000	-	3,833
<b>Strategic Legal Fund:</b>					
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>
<b>Designated funds:</b>					
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>
<b>General funds :</b>	382,079	479,662	337,471	(69,430)	454,840
<b>Total unrestricted funds</b>	<u>514,278</u>	<u>479,662</u>	<u>380,218</u>	<u>-</u>	<u>613,722</u>
<b>Total funds</b>	<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 19<sup>th</sup> 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.

