

Charity registration number 1155286

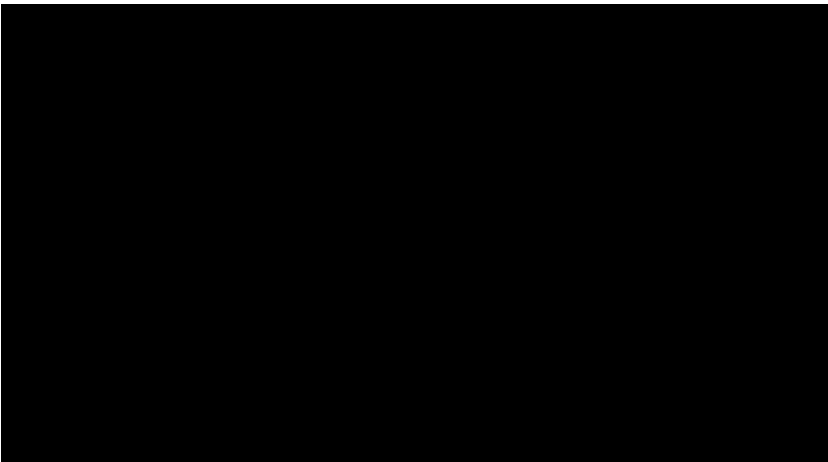
Company registration number 02350422 (England and Wales)

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Secretary



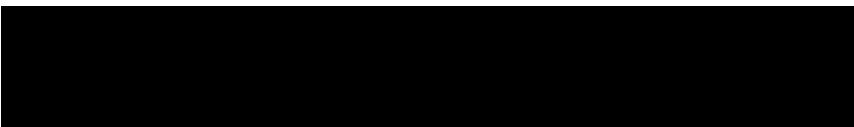
Charity number

1155286

Company number

02350422

Senior Management



Registered office

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

Senior Statutory Auditor

James Foskett

Auditor

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

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

National Westminster Bank Plc
135 Bishopsgate
London
EC2M 3UR

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

ILPA's charitable objects are as follows:

- To advance for the public benefit education and training on the law and related subjects and in particular in the fields of immigration, asylum and nationality law and legal advice and the representation of persons who are or may become immigrants to any part of Great Britain, Northern Ireland, the Channel Islands and the Isle of Man (together "the United Kingdom") from whatever part of the world whether coming or intending to come to the United Kingdom for settlement or for some more limited purpose and for immigrants and emigrants of whatever nationality to or from any other part of the world.
- To promote for the public benefit -
 - i. human rights as set out in the Universal Declaration Of Human Rights and subsequent United Nations Conventions and Declarations, the European Convention On Human Rights and the Human Rights Act (1998) with particular reference to the rights to asylum, to a nationality, to freedom of movement and residence and not to be subject to torture or to slavery;
 - ii. equality and diversity as set out in the Equality Act 2010 and similar instruments and international human rights treaties concerned with the elimination of discrimination and in particular with the elimination of discrimination on the grounds of race or sex; in particular by all or any of the following:
 - Monitoring abuses
 - Research into applicable law policy and practice
 - Educating the public
 - Contributing to the sound administration of the law
 - Raising awareness
 - Promoting public support
 - Promoting respect for human rights
 - Promoting respect for the rule of law with particular reference to the law pertaining to immigration, asylum and nationality
 - Coordinating the work of immigration, asylum and nationality law practitioners.
- To prepare, edit, print, publish issue acquire and circulate any newspapers, magazines, periodicals, books, pamphlets or other publications in whatever medium that the Company may think desirable for the promotion of its objects.
- To organise, maintain and promote courses, conferences and the like in connection with the objects of the Company.
- To establish and maintain a bureau of information for the benefit of the Company and the members of the Association.

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

1. Legal policy, research and litigation
2. Membership services
3. Training and conferences
4. Information services

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

The role and contribution of volunteers

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

Achievements and performance

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

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

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

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

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

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

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

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

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

4. An extensive programme of influencing through our Parliamentary work

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

6. ILPA's Racial Justice and Equality work.

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

Financial review

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

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

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

We are grateful to all our funders without whose support we should do so much less both for our members and non-members.

Persons under immigration control, their advisors and representatives and those working in this field of law all benefit from ILPA's activities. All income is applied solely to the promotion of ILPA's objectives in accordance with the Memorandum of Association of the charity.

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

Principal funding sources

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

Investment powers and policy

Under the Memorandum and Articles of Association, the Charity has the power to invest the monies of the Charity not immediately required in such investments, security or property as the Trustees may think fit.

Reserves policy

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

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

Plans for future periods

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

1. Increase ILPA membership so that a greater proportion of practitioners in immigration asylum and nationality law are ILPA members
2. An essential information resource for our members
3. Deliver a high-quality training programme that meets the needs of our members
4. ILPA's influencing work makes best use of its resources and reputation
Key legal policy theme
 - a. Nationality and Borders Act 2022
 - b. Human Rights Reform
 - c. Bespoke Safe Routes
 - d. Legal Aid
 - e. Simplification of the Rules Taskforce
 - f. Detention and Quasi-Detention
 - g. EUSS and Compliance with the Withdrawal Agreement
 - h. Hostile Environment, Digitalisation, and Electronic Travel Authorisations
 - i. Front End Services
 - j. Work/Business routes
 - k. Fees, Fee Waivers, and No Recourse to Public Funds
 - l. Vulnerable People
5. Support legal analysis and publications that will lead to improvements in practice
6. Support litigation that will promote respect for the rule of law
7. Ensure that ILPA is an accountable and effective organisation

Structure, governance and management

Governing document

The Immigration Law Practitioners' Association Limited (ILPA) is a company limited by guarantee and not having a capital divided by shares.

The company was incorporated on 21st February 1989 and is a registered charity constituted as a Limited Company under the Memorandum and Articles of Association. The company registered as a charity on 10th January 2014. The charity registration number is 1155286 and the company registration number is 02350422.

Recruitment and appointment of Trustees

ILPA's governing document permits the appointment of up to 12 Trustees. Trustees are appointed annually by the membership at the Annual General Meeting. In addition, the Trustees can co-opt persons to fill any vacancies and can co-opt up to four members in the course of the year. Trustees serve until the following Annual General Meeting when, if they wish to continue in post, they must stand for election again. Trustees are appointed by ordinary resolution of the members.

The number of Trustees must not fall below the number fixed as the quorum, currently four. If it does so, the continuing Trustees may act only for the purpose of filling vacancies or of calling a general meeting. Trustees must be individual members or representatives of organisations, which are members.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees in office in the period are set out on Legal and Administrative page. The Trustees have no beneficial interest in the company other than as members. All of the Trustees are members of the company and guarantee to contribute a sum not exceeding £1 in event of winding up.

Trustees' induction and training

On joining The Immigration Law Practitioners' Association Limited new Trustees receive an induction pack, which includes information on their role and responsibilities. They also are positively encouraged to learn about the organisation's activities, staff and volunteers. A training session with the Secretariat also takes place within the first 3 months of their appointment as a Trustee.

Organisation

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

A scheme of delegation is in place and day-to-day responsibility for the provision of the charity's services and activities rests with the Chief Executive.

Patrons

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

Related parties

ILPA works closely with other related organisations, particularly member organisations, and is guided by local and national policy and initiatives in so far as they relate to the objects of the charity.

Risk management

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

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

Pay policy for senior staff

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

Statement of trustees' responsibilities

The trustees, who are also the directors of The Immigration Law Practitioners' Association Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the trustees are aware:

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

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

Auditor

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

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

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



12 September 2023

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

Opinion

We have audited the financial statements of The Immigration Law Practitioners' Association Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

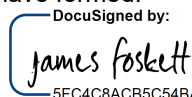
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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

12 September 2023

Chartered Accountants
Statutory Auditor

3 Sheen Road
Richmond Upon Thames
TW9 1AD

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONTINUING OPERATIONS

None of the charitable company's activities were acquired or discontinued during the two financial years.

TOTAL RECOGNISED GAINS AND LOSSES

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

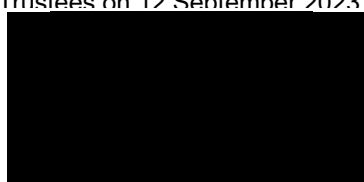
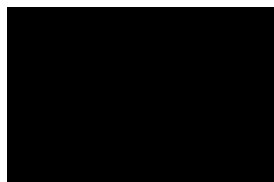
BALANCE SHEET

AS AT 31 MARCH 2023

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

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

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



Company registration number 02350422

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Article of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

The Charity's Financial Statements show a net deficit of £26,081 for the year (2022 – surplus of £86,495) and free reserves £207,109 (2022 - £279,956) as at the year end. The Trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis, the Charity is a going concern.

1.3 Charitable funds

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

Designated funds are unrestricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are grants and donations, which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

1.4 Income

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

Donations and legacies

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

Grant income

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

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Training income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract, in the form of training fees.

Membership fees

Membership fees credited to income on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Advertising income

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

Investment income

Investment income is included when receivable.

1.5 Expenditure

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

Expenditure is classified under the following activity headings:

(a) Cost of generating funds comprises the costs in inducing others to make voluntary contributions to the charity and their associated support costs. The costs during the year are insignificant, therefore, not identified in the financial statements.

(b) Expenditure on charitable activities includes the costs directly associated with providing training and conferences, membership services, information services and carrying out legal policy, research and litigation work, to further the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's programmes and activities. All the general support and governance costs are allocated to activities at different percentages, based on the basis of staff time relating to each activity.

Strategic Legal Fund Grant payments

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

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

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

1.7 Cash and cash equivalents

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Financial instruments

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

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

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

1.9 Taxation

The Company is a registered charity, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities from this date onwards, as it falls within the various exemptions available to registered charities.

1.10 Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Operating Leases

All leases are operating leases, and rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

1.12 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and more information about their contribution can be found in Trustees' Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.13 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.14 Pension

The Charity operates a defined contribution pension scheme on behalf of its employees. Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 INCOME FROM CHARITABLE ACTIVITIES (Cont/d)

The charity is indebted to the following individuals and organisations for providing free training and venues. The income equivalents are recognised within income as donations, and corresponding charges included within expenditure as other direct activity costs.

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

6 Investments

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Other Trading Activity

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

8 Raising funds

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Charitable activities

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 ANALYSIS OF EXPENDITURE (Cont/d)

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Support costs

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

12 Net movement in funds

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

13 Employees

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

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

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

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Employees

(Continued)

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

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

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Tangible fixed assets

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

15 Debtors

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

16 Creditors: amounts falling due within one year

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

17 Deferred income

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

Deferred income comprises:

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

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

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

Description, nature and purpose of restricted funds:

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

Trust for London - Legal & Parliamentary Officer Project: to support the work of the Legal & Parliamentary Officer, in particular the information service project and work with migrant and refugee community organisations to assist them in their work on immigration, asylum and nationality law.

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Designated funds

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

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

Description, nature and purpose of Designated funds:

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of net assets between funds

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Operating lease commitments

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

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

22 Related party transactions

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

23 Pension Costs

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

24 Share Capital

The Company is a company limited by guarantee not having a shareholding capital and does not have share capital divided by shares. Under the terms of the Memorandum and Articles of Association each member is liable to contribute a sum not exceeding £1 in the event of the company being wound up.

25 Cash generated from operations

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