

Charity registration number 1155286

Company registration number 02350422 (England and Wales)

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Secretary

Charity number 1155286

Company number 02350422

Senior Management

Website www.ilpa.org.uk

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

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

Bankers
Triodos Bank
Deanery Road
Bristol
BS1 5AS

National Westminster Bank Plc
135 Bishopsgate
London
EC2M 3UR

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

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

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

Objectives and activities

ILPA's charitable objects are as follows:

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

Public benefit statement

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

The role and contribution of volunteers

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

Achievements and performance

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

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

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

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

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

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

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

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

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

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

4. An extensive programme of influencing through our Parliamentary work

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

6. ILPA's Racial Justice and Equality work.

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

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

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

Financial review

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

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

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

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

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

Principal funding sources

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

Investment powers and policy

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

Reserves policy

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

Strategic Legal Fund

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

Plans for future periods

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

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

Structure, governance and management

Governing document

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

Recruitment and appointment of Trustees

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

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

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

Organisation

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

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

Trustees' induction and training

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

Patrons

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

Related parties

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

Risk management

The Trustees have identified the major risks to which the charity is exposed and believe that the systems in place are adequate to mitigate those risks. The charity's Organisational Risk Assessment is reviewed regularly. The charity makes little use of financial instruments other than an operational bank account and an investment in a common investment fund, so its exposure to price risks, credit risks, liquidity risk and cash flow risk is not material for the assessment of the assets, liabilities, financial position and profit or loss of the charity.

Pay policy for senior staff

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

Statement of trustees' responsibilities

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

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

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


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

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

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

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

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

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

20 November 2024

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Signed by:



BFA6442682BF4CE...

Samir Shah FCA, ATII

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

Dated: 20 November 2024

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

CONTINUING OPERATIONS

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

TOTAL RECOGNISED GAINS AND LOSSES

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

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

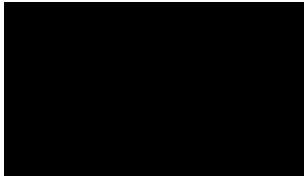
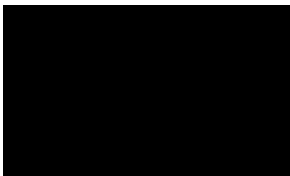
The directors acknowledge their responsibilities for:

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

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

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

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



Company registration number 02350422

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

Donations and legacies

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

Grant income

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

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Training income

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

Membership fees

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

Advertising income

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

Investment income

Investment income is included when receivable.

1.5 Expenditure

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

Expenditure is classified under the following activity headings:

(a) Cost of generating funds comprises the costs in inducing others to make voluntary contributions to the charity and their associated support costs.

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

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

Allocation of support costs

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

Strategic Legal Fund Grant payments

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

1.6 Tangible fixed assets

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

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

1.7 Cash and cash equivalents

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Financial instruments

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

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

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

1.9 Taxation

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

1.10 Creditors and Provisions

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

1.11 Operating Leases

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

1.12 Volunteers and donated services and facilities

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

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

1.13 Debtors

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

1.14 Pension

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

4 Charitable activities

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 INCOME FROM CHARITABLE ACTIVITIES (Cont/d)

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

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

6 Investments

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Other Trading Activity

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

8 Raising funds

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Charitable activities

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 ANALYSIS OF EXPENDITURE (Cont'd)

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Support costs

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

12 Net movement in funds

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

13 Employees

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

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

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Employees

(Continued)

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

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

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

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

15 Debtors

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

16 Creditors: amounts falling due within one year

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

17 Deferred income

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

Deferred income comprises:

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Description, nature and purpose of restricted funds:

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

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

19 Designated funds

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

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

Description, nature and purpose of Designated funds:

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

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

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

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

THE IMMIGRATION LAW PRACTITIONERS' ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

- 22 Related party transactions**
There were no disclosable related party transactions during the year (2023 - none) except the transactions disclosed in Note 13.
- 23 Pension Costs**
The pension cost charge represents contributions payable by the charity to the fund and amounted to £19,452 (2023 - £15,231). The charity had accrued pension contributions of £2,994 (2023 - £2,351).
- 24 Share Capital**
The Company is a company limited by guarantee not having a shareholding capital and does not have share capital divided by shares. Under the terms of the Memorandum and Articles of Association each member is liable to contribute a sum not exceeding £1 in the event of the company being wound up.