

# Trustee Annual Report

## FOR THE YEAR ENDED 31 MARCH 2025

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

## OUR PURPOSE AND ACTIVITIES

ILPA's charitable objects are as follows:

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

4. To organise, maintain and promote courses, conferences and the like in connection with the objects of the Company.
5. To establish and maintain a bureau of information for the benefit of the company and the members of the Association.

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

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

### **Public benefit statement**

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

### **The role and contribution of volunteers**

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

### **Achievement and activities**

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

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

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

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

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

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

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

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

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

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

### **4. An extensive programme of influencing through our Parliamentary work**

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

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

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

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

### **6. ILPA's Racial Justice and Equality work.**

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

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

## **FINANCIAL REVIEW**

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

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

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

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

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

### **Principal funding sources**

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

### **Investment powers and policy**

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

### **Reserves policy**

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

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

### **Strategic Plan**

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

Our objectives are to

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

Broad goals

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

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

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

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

The company was incorporated on 21st February 1989 and is a registered charity constituted as a Limited Company under the Memorandum and Articles of Association. The company registered as a charity on 10th January 2014. The charity registration number is 1 155286 and the company registration number is 02350422.

## **Recruitment and appointment of Trustees**

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

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

The Trustees in office in the period are set out on page 7. The Trustees have no beneficial interest in the company other than as members. All of the Trustees are members of the company and guarantee to contribute a sum not exceeding £1 in event of winding up.

## **Trustees' induction and training**

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

## **Organisation**

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

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

## **Patrons**

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

## **Related parties**

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

## **Risk management**

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

Pay policy for senior staff

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

THE IMMIGRATION LAW PRACTITIONERS’ ASSOCIATION LIMITED

TRUSTEES’ REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2025

## TRUSTEES' RESPONSIBILITY STATEMENT

The Trustees (who are also directors of ILPA for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

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

## AUDITORS

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

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

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

A Als  
Chair

30 January 2026



Company no. 02350422  
Charity no. 1155286

**Immigration Law Practitioners'  
Association**

**Report and Unaudited Financial  
Statements**

**31 March 2025**

WEDNESDAY



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COMPANIES HOUSE

## Immigration Law Practitioners' Association

### Reference and administrative details

For the year ended 31 March 2025

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**Company number** 02350422

**Charity number** 1155286

**Registered office and operational address** Borough Yards  
13 Dirty Lane  
London  
SE1 9PA

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Hazar El-Chamaa	Chair, resigned 28 November 2024
Andrea Sharon Als	Chair from 28 November 2024
David Ball	
Sophia Barrett-Brown	
Maria Gabriella Bettiga	
Aisha Choudhry	
Tanya Goldfarb	
Matthew Lewis	
Shaheen Mamun	appointed 28 November 2024 resigned 14 August 2025
Grace Margaret McGill	
Ayesha Mohsin	
Julie Moktadir	
Jessica Speight	appointed 28 November 2024

**Company secretary** Ayesha Mohsin

**Chief executive officer** Jonathan Griffin

<b>Bankers</b>	Triodos Bank	National Westminster Bank Plc
	Deanery Road	135 Bishopsgate
	Bristol	London
	BS1 5AS	EC2M 3UR

**Independent examiners** Godfrey Wilson Limited  
Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

## **Immigration Law Practitioners' Association**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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

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

#### **Objectives and activities**

ILPA's charitable objects are as follows:

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

## **Immigration Law Practitioners' Association**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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

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

#### **Public benefit statement**

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

#### **The role and contribution of volunteers**

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

#### **Achievements and performance**

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

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

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

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

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

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

## **Immigration Law Practitioners' Association**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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

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

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

##### **An extensive programme of influencing through our Parliamentary work**

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

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

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

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

##### **ILPA's Racial Justice and Equality work.**

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

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

##### **Financial review**

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

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

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

## **Immigration Law Practitioners' Association**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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

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

#### **Principal funding sources**

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

#### **Investment powers and policy**

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

#### **Reserves policy**

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

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

#### **Plans for future periods**

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

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

## **Immigration Law Practitioners' Association**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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

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

#### **5. Be a source of essential information for members**

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

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

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

#### **7. Develop our fund-raising activities**

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

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

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

### **Structure, governance and management**

#### **Governing document**

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

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

#### **Recruitment and appointment of Trustees**

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

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

## **Immigration Law Practitioners' Association**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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

#### **Trustees' induction and training**

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

#### **Organisation**

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

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

#### **Patrons**

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

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

#### **Risk management**

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

#### **Pay policy for senior staff**

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



## **Immigration Law Practitioners' Association**

### **Report of the trustees**

**For the year ended 31 March 2025**

---

#### **Statement of responsibilities of the trustees**

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

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

#### **Independent examiners**

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

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

*A. Als*

Andrea Als - Chair

## **Independent examiner's report**

**To the trustees of**

### **Immigration Law Practitioners' Association**

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

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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

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

*Dougal Howard*

Date: 26 November 2025

**Dougal Howard ACA**

**Member of the ICAEW**

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

# Immigration Law Practitioners' Association

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

For the year ended 31 March 2025

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

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

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

# Immigration Law Practitioners' Association

## Balance sheet

As at 31 March 2025

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

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

The directors acknowledge their responsibilities for:

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

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

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

*A. Als*

Andrea Als - Chair

# Immigration Law Practitioners' Association

## Statement of cash flows

For the year ended 31 March 2025

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

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

## Immigration Law Practitioners' Association

### Notes to the financial statements

For the year ended 31 March 2025

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#### 1. Accounting policies

##### a) General information and basis of preparation

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

##### b) Going concern basis of accounting

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

##### c) Income

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

##### *Donations and legacies*

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

##### *Grant income*

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

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

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

## Immigration Law Practitioners' Association

### Notes to the financial statements

**For the year ended 31 March 2025**

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#### **1. Accounting policies (continued)**

##### **c) *Grant income (continued)***

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

##### ***Training Income***

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

##### ***Membership fees***

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

##### ***Advertising Income***

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

##### **d) Donated services and facilities**

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

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

##### **e) Interest receivable**

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

##### **f) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

# Immigration Law Practitioners' Association

## Notes to the financial statements

For the year ended 31 March 2025

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### 1. Accounting policies (continued)

#### g) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- (a) Cost of generating funds comprises the costs in inducing others to make voluntary contributions to the charity and their associated support costs; and
- (b) Expenditure on charitable activities includes the costs directly associated with providing training and work, to further the purposes of the Charity and their associated support costs.

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

#### *Strategic Legal Fund Grant payments*

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

#### h) Allocation of support and governance costs

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

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

#### i) Tangible fixed assets

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

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

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



## Immigration Law Practitioners' Association

### Notes to the financial statements

For the year ended 31 March 2025

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#### 1. Accounting policies (continued)

##### j) Debtors

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

##### k) Current asset investments

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

##### l) Cash at bank and in hand

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

##### m) Creditors

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

##### n) Operating Leases

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

##### o) Financial instruments

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

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

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

##### p) Pension costs

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

##### q) Foreign currency transactions

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

# Immigration Law Practitioners' Association

## Notes to the financial statements

For the year ended 31 March 2025

### 1. Accounting policies (continued)

#### r) Accounting estimates and key judgements

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

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

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

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

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

### 3. Income from donations

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

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

## Immigration Law Practitioners' Association

### Notes to the financial statements

For the year ended 31 March 2025

#### 3. Income from donations (continued)

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

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

# Immigration Law Practitioners' Association

## Notes to the financial statements

For the year ended 31 March 2025

### 4. Income from charitable activities

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

### Prior period comparative:

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

### 5. Income from other trading activities

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

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

# Immigration Law Practitioners' Association

## Notes to the financial statements

For the year ended 31 March 2025

### 6. Total expenditure

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

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

### Prior period comparative:

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

## Immigration Law Practitioners' Association

### Notes to the financial statements

For the year ended 31 March 2025

#### 7. Analysis of Expenditure

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

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

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

# Immigration Law Practitioners' Association

## Notes to the financial statements

### For the year ended 31 March 2025

#### 8. Net movement in funds

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

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

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

#### 9. Staff costs and numbers

Staff costs were as follows:

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

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

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

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

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

# Immigration Law Practitioners' Association

## Notes to the financial statements

For the year ended 31 March 2025

### 10. Taxation

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

### 11. Tangible fixed assets

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

### 12. Debtors

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

### 13. Current asset investments

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



# Immigration Law Practitioners' Association

## Notes to the financial statements

For the year ended 31 March 2025

### 14. Creditors: amounts falling due within 1 year

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

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

### 15. Deferred income

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

Deferred income relates to:

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

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

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

### 16. Grants payable

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

# Immigration Law Practitioners' Association

## Notes to the financial statements

For the year ended 31 March 2025

### 17. Analysis of net assets between funds

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

# Immigration Law Practitioners' Association

## Notes to the financial statements

For the year ended 31 March 2025

### 18. Movements in funds

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

## Immigration Law Practitioners' Association

### Notes to the financial statements

**For the year ended 31 March 2025**

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#### **18. Movements in funds (continued)**

##### **Purposes of restricted funds**

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

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

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

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

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

##### **Purposes of designated funds**

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

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

# Immigration Law Practitioners' Association

## Notes to the financial statements

For the year ended 31 March 2025

### 18. Movements in funds (continued)

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

### 19. Operating lease commitments

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

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

## Immigration Law Practitioners' Association

### Notes to the financial statements

#### For the year ended 31 March 2025

#### 20. Related party transactions

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

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

#### 21. Restatement

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

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