INTERNATIONAL LAW ASSOCIATION

England & Wales · Charity number 249637

Details

Other names	I L A
Status	Registered
Legal form	Other
Registered	1966-10-11
Register	View on the Charity Commission register

Contact

Address	University Of London Senate House Malet Street London WC1E 7HU
Phone	02073232978
Email	info@ila-hq.org
Website	http://www.ila-hq.org

Activities

Objects: THE STUDY, CLARIFICATION AND DEVELOPMENT OF INTERNATIONAL LAW, BOTH PUBLIC AND PRIVATE AND THE FURTHERANCE OF INTERNATIONAL UNDERSTANDING AND RESPECT FOR INTERNATIONAL LAW

Activities: The Branches of the International Law Association hold meetings, seminars and conferences and the International Committees carry out research in specific areas of international law and publish their reports at the Biennial Conferences.

Classification

- **How:** Provides Human Resources, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- Albania
- Argentina
- Australia
- Austria
- Bangladesh
- Belarus
- Belgium
- Brazil
- Bulgaria
- Canada
- Colombia
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Egypt
- Estonia
- Ethiopia
- Finland
- France
- Georgia
- Germany
- Greece
- Hong Kong
- Hungary
- India
- Indonesia
- Israel
- Italy
- Japan
- Jordan
- Kenya
- Mexico
- Montenegro

- Netherlands
- New Zealand
- Nicaragua
- Nigeria
- Norway
- Pakistan
- Poland
- Portugal
- Romania
- Russia
- Scotland
- Singapore
- Slovenia
- South Africa
- Spain
- Sweden
- Switzerland
- Taiwan
- Turkey
- Ukraine
- United States
- Venezuela

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£150,308	£157,117	-	-
2023-12-31	£152,556	£124,321	-	-
2022-12-31	£146,987	£154,758	-	-
2021-12-31	£139,489	£110,905	-	-
2020-12-31	£198,878	£134,393	-	-

Trustees

Name	Role	Appointed
Peter Bruce Mauleverer		2015-10-15
Prof. Dr. Rainer Hofmann		2019-11-23
Professor ANTONIOS TZANAKOPOULOS		2014-10-18
Professor Lucas Lixinski		2024-06-28

INTERNATIONAL LAW ASSOCIATION

England & Wales - Charity number 249637

Accounts

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS FOR YEAR END – 31st DECEMBER 2024

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2024

Contents	**Pages**

INTERNATIONAL LAW ASSOCIATION

Annual Report for the year ended 31 December 2024

The Officers and Members of the Management Committee of the International Law Association (ILA) present this Report for the year ended 31 December 2024.

The present Officers of the ILA are as follows:

Professor Christine Chinkin CMG FBA (UK)	Executive Chair	Elected first term 13 November 2021
Judge Yuji Iwasawa (Japan)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor Catherine Kessedjian (France)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor James Nafziger (USA)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor Damilola Olawuyi (Nigeria)	Vice Chair	Expiry of first term November 2022; Re-elected second term
Professor Antonios Tzanakopoulos (UK)	Hon. Secretary General	Expiry second term November 2022; Re-elected third final term
Professor Dr Rainer Hofmann (Germany)	Hon. Treasurer	Expiry of first term November 2023; Re-elected second term
Professor Pierre Bodeau-Livinec (France)	Director of Studies	Expiry of first term November 2023; re-elected second term; Resigned June 2024
Professor Lucas Lixinski (Australia)	Director of Studies	Elected first term 28 June 2024
Professor Manuel Almeida de Riberio (Portugal)	President	Appointed 19 June 2022; term ended 28 June 2024
Professor Maria Gavouneli (Greece)	President	Appointed 28 June 2024

The Officers are elected by the Executive Council (EC) for a period of four years unless an affirmative vote by a two-thirds majority at an EC meeting terminates their period of office earlier. They can serve a maximum of three terms. At each Conference, the ILA also elects a President who holds office until the commencement of the next Conference.

The Management Committee (MC) is composed of the Officers and additional persons nominated by the EC from time to time. The members of the EC are elected by the Branches according to the size of their membership.

EC meetings are held biennially (Spring and Autumn) and the MC meets separately between the EC meetings.

The financial year of the Association runs from 1 January to 31 December of each year.

The ILA is an unincorporated association and has been a registered Charity (249637) since October 1966. The Association also enjoys consultative status as an international non-governmental organisation with several United Nations organisations, a number of its specialised agencies and other international bodies.

The Headquarters of the ILA are located at Senate House, Malet Street, London, WC1E 7HU.

History and Objectives

The Association was founded in Brussels in 1873 and is a body for the study, clarification and development of public and private international law and the furtherance of international understanding and respect for international law. There are over 65 Branches and 5,000 members spread across the world and representing every populated continent.

The objectives of the ILA are primarily pursued through the substantive work of its international Committees. There are currently 20 committees on topics as diverse as International Monetary Law, Global Health Law, Space Law, and International Migration. In addition, there are two Study/Interest Groups focusing on International Law of Regional Organisations and Sexual and Reproductive Violence in Conflict and Post-Conflict Settings.

Activities

On 13 October 1873, on the occasion of a meeting held in Brussels, Belgium, the Association for the Reform and Codification of the Law of Nations, which later became the International Law Association (ILA) was founded. Under the auspices of the ILA French Branch, a series of events was held throughout 2023 to mark this significant milestone. A full report titled *"Build Tomorrow – Conclusions ADI/ILA 150th anniversary and recommendations for future work",* including the thematic White Papers, was published in 2024. The report will be used as a basis for future activities in 2025.

The 81st Biennial International Law Conference was held in Athens, Greece from 24 – 28 June 2024. The theme of the Conference was *'International Law in a Fluid World'*. There was a total of 36 Committee sessions, at which some presented final Reports and Resolutions, whilst others held their first or interim meetings. The ILA supported the participation of 7 young scholars from all regions of the world.

Work on the strategic review continued throughout 2024 and the Guidelines for Biennial International Law Conferences and the Expression of Interest (EOI) process for selecting future conference hosts were approved in November 2024. The review of the ILA Committee Rules and Guidelines (2015) and ILA Guidelines for Study Groups (2015) and Standing Orders (for the biennial conferences) was completed and updated versions of all three documents were approved by the EC in November 2024. A Policy on the Use of ILA Accreditation for International Conferences, Events & Meetings (Including the UN) (2024) was also approved for use by ILA members and Officers.

Various ILA Branches, Committees and Study Groups arranged activities, including meetings to review the latest developments in specific areas of international law. Most of these meetings were held remotely and it is a testament to the strength of the ties between members of the ILA that despite the current geo-political and economic challenges across the world, the substantive work of the Association has continued.

The ILA established new Branches in Malta and Gulf Co-operation Council in November 2024. An initial meeting and one day conference to launch the Malta Branch was held in December 2024 while events were also held to celebrate the 10th anniversary of the founding of the Albanian Branch and the 60th anniversary of the South Korean Branch.

Finances

The attached accounts show the current state of ILA finances which the Officers consider taking, one year with another, to be sound. The accounting treatment changed in 2020 from the previous cash basis to an accrual's basis. This was in line with the adoption of new electronic accounting software for the financial management of the Association.

Pursuant to provisions in the Charities Act 1993 applying to Charities with a gross annual income or expenditure below £250,000 in an accounting year, the Officers have elected that the accounts be 'examined' rather than 'audited', giving rise to a considerable saving in professional fees.

Banking services are provided by:
1. HSBC, 39 Tottenham Court Road, London, W1T 2AR
2. CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.

ILA Policy on Financial Reserves

To be able to provide reliable services over a longer period the Association must be able to absorb occasional shortfalls in income.

As the income of the Association comes mainly from its members (Branches), the annual level of income and the regularity of payment show significant fluctuations over the years. As the expenditure in relation to the level of services is already minimal, and no big reductions in expenditure can be made, it is desirable that the Association maintains a reserve at least equal to the expenditure of one calendar year.

CMChinkin

Prof Christine Chinkin (Oct 27, 2025 22:27:51 GMT)

Professor Christine Chinkin
Chair, International Law Association
September 2025

INTERNATIONAL LAW ASSOCIATION
STATEMENT OF RESPONSIBILITIES OF THE EXECUTIVE COUNCIL

INTERNATIONAL LAW ASSOCIATION

The Executive Council is required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Executive Council should follow best practice and:

a) select suitable accounting policies and apply them consistently;

b) observe the methods and principles in the applicable Charities SORP;

c) make judgements and estimates that are reasonable and prudent;

d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;

e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Council is responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. It is also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Executive Council is responsible for the maintenance and integrity of the charity. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INTERNATIONAL LAW ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

Report of the Independent Examiner to the Trustees
on the accounts of the Charity for the year ended 31st December 2024

I report on the accounts of the Association for the year ended 31st December 2024 that are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity is preparing accounts in accordance with the accounting policies set out in note 1 on page 8 of the accounts. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
- proper accounting records are kept in accordance with section 130 of the Charities Act; and
- accounts are prepared that agree with the accounting records and comply with the accounting requirements of the Charities Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sanjay Magecha (Oct 27, 2025 10:14:57 GMT)

S Magecha
TG Associates Ltd
Chartered Accountants
7 Jardine House
Harrovian Business Village
Bessborough Road
Harrow HA1 3EX

Date: 27/10/2025

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31st DECEMBER 2024

	Unrestricted Funds £	Restricted Fund £	Total 2024 £	Total 2023 £
Incoming Resources				
Subscriptions	142,139	-	142,139	130,118
Sales				
Publications	334	-	334	14,460
Deposit interest	268	-	268	294
Contribution towards administration	3,500	-	3,500	3,500
Conference income	-	-	-	-
Royalties	4,067	-	4,067	4,184
ILA Scholarship Fund	-	-	-	-
Other income	-	-	-	-
	8,169	-	8,169	22,438
Total Incoming Resources	150,308	-	150,308	152,556
Deduct: Total Expenditure (Page 6)	157,117	22,008	178,991	124,321
Net Surplus *(Deficit)* for the year	*(6,809)*	*(22,008)*	*(28,817)*	28,235
Total funds brought forward	248,715	37,715	286,430	258,195
Total funds carried forward	241,906	15,707	257,613	286,430

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities.

All amounts relate to continuing activities.

The notes on pages 8 to 12 form an integral part of these accounts

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31st DECEMBER 2024

	Unrestricted Funds £	Restricted Fund £	Total 2024 £	Total 2023 £
Expenditure				
Direct Charitable Expenditure:				
Conference report – distribution	-	-	-	-
ILA Scholarship Fund	-	-	-	-
	-	-	-	-
Staff Costs:				
Administrative salary, bookkeeping and secretarial services	60,471	-	60,471	58,041
Pension costs	5,036	-	5,036	4,989
	65,507	-	65,507	63,030
Management and Administration:				
Rent and rates	10,049	-	10,049	9,426
Insurance	2,964	-	2,964	2,925
Postage, stationery and photocopying	1,958	-	1,958	11,079
Telephone, fax and internet	1,749	-	1,749	1,473
Website support, licence and consultancy	5,828	-	5,828	6,342
Legal and professional	1,314	-	1,314	-
Accountants' remuneration	4,980	-	4,980	5,383
Executive Council functions and meetings	-	-	-	-
Conference expenses	32,218	22,008	54,226	-
Office and sundries	2,914	-	2,914	17,597
Officers' expenses and travel	8,133	-	8,133	-
Bank and credit card charges	2,483	-	2,483	3,561
Bad Debts	16,588	-	16,588	3,073
Depreciation	432	-	432	432
	91,610	22,008	113,618	61,291
Total Expenditure	157,117	22,008	179,125	124,321

INTERNATIONAL LAW ASSOCIATION

BALANCE SHEET AS AT 31st DECEMBER 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	2	863	1,294
Current Assets			
Debtors	3	97,693	73,983
Less: Provision for doubtful debts		*48,846*	*32,258*
Cash at bank and in hand		214,300	249,796
Total Assets		264,010	292,815
Creditors – amounts falling due within one year	4	*6,397*	*6,385*
		257,613	286,430
Net Assets		257,613	286,430
Funds			
Unrestricted Funds		241,906	248,715
Restricted Fund		15,707	37,715
Total Funds	5	257,613	286,430

Approved and signed on behalf of the Executive Council on 28/10/2025 ………………………. *(Date)*.

The notes on pages 8 to 12 form an integral part of these accounts.

Prof Rainer Hoffman (Oct 28, 2025 00:14:39 GMT+1)

Professor Dr R Hofmann
Hon. Treasurer

INTERNATIONAL LAW ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2024

1 **Accounting Policies**

(a) Basis of Accounts Preparation

The financial statements have been prepared under the historical cost convention 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 – Charities SORP (FRS 102) and with the Charities Act 2011. The financial statements have been prepared on a going concern basis.

(b) International Law Association meets the definition of a public benefit entity under FRS 102.

(c) Incoming Resources

The ILA receives a substantial proportion of its income from overseas branch subscriptions. The subscriptions are calculated on the number of members in each overseas branch, the amount and receipt of which is unpredictable. In previous years, subscriptions have been accounted for in the financial statements on a receipts basis. This accounting policy has been changed in 2020 and subscriptions are now included as income at the time they are invoiced to overseas branches and to individual members.

(d) Expenditure

All expenditure is included in the financial statements on an accruals basis.

(e) Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated at 25% per annum on a straight-line basis to write off the assets over their expected lives.

(f) Fund Accounting

Funds held by the ILA are:

Unrestricted Funds - These are general funds which can be used in accordance with the ILA's charitable objects

Restricted Fund - ILA Scholarship Fund
This fund has been established to encourage and facilitate younger persons to participate in the work of the ILA

(g) Pension Costs

The ILA makes defined pension contributions on behalf of its staff. The contributions are charged to staff costs in the Statement of Financial Activities on an accruals basis.

(h) Taxation

The ILA is a registered charity and is, therefore, not liable to corporation tax to the extent that its income is applied to charitable purposes.

INTERNATIONAL LAW ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2024

2 Tangible Fixed Assets

	Website Development costs	Office Equipment	Total
	£	£	£
At cost at 1st January 2024	25,008	5,983	30,990
Add: Additions		-	-
Total Fixed Assets	25,008	5,983	30,990
Deduct: Depreciation			
At 1st January 2023	25,008	4,688	29,696
Charge for the year	-	432	432
	25,008	5,120	30,128
Net book value at 31st December 2024	-	863	863
Net book value at 31st December 2023	-	1,294	1,294

3 Debtors

	2024	2023
	£	£
Amounts receivable within one year:		
Trade debtors	97,693	73,983
Less: Provision for doubtful debts	*48,846*	*32,258*
Other debtors	-	-
Prepayments	-	-
	48,847	41,725

4 Creditors

	2024	2023
Amounts falling due within one year:		
Other creditors	840	960
Tax and national insurance	-	-
Accruals and deferred income	5,557	5,425
	6,397	6,385

5 Analysis of Funds

	At 1st January 2024	Incoming Resources	Expen-diture	At 31st December 2024
	£	£	£	£
Unrestricted funds	248,715	150,308	*157,117*	241,906
Restricted fund:				
ILA Scholarship Fund	37,715	-	*22,008*	15,707
	286,430	150,308	*179,125*	257,613

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2024

6 Branch Subscriptions, Royalties, Publications and Contribution to administration

Location	Amount Invoiced in 2024	
Albanian	£	390
American	£	14,200
Argentine	£	900
Australia	£	3,240
Austria	£	1,909
Bangladesh	£	360
Belgium	£	1,980
Brazil	£	5,175
British	£	10,110
Bulgaria	£	390
Cameroon	£	300
Canada	£	1,410
Chile	£	390
Chinese (Taiwan)	£	960
Colombia	£	780
Croatia	£	600
Czech	£	720
Denmark	£	1,515
East African	£	(180)
Finland	£	1,380
France	£	10,350
Germany	£	9,955
Greece	£	1,545
Headquarters	£	11,081
Hong Kong	£	210
Hungary	£	1,335
India	£	1,515
Indonesia	£	570
Ireland	£	420
Israel	£	750

6 Branch Subscriptions, Royalties, Publications and Contribution to administration (continued)

Location	Amount Invoiced in 2024
Italy	£ 5,040
Japan	£ 9,780
Jordan	£ 390
Korean	£ 1,715
Mauritius	£ 270
Mexico	£ 3,780
Mongolia	£ 330
New Zealand	£ 1,110
Nicaragua	£ 480
Nigeria	£ 4,620
North Macedonia	£ 330
Norway	£ 3,480
Pakistan	£ 400
Peru	£ 1,260
Poland	£ 1,200
Portugal	£ 1,710
Qatar	£ 630
Romania	£ 810
Senegal	£ 270
Serbia	£ 330
Singapore	£ 3,405
Slovakia	£ 840
Slovenia	£ 2,340
South African	£ 3,040
Spain	£ 1,365
Sweden	£ 4,050
Switzerland	£ 2,520
The Netherlands (Dutch)	£ 7,840
United Arab Emirates	£ 2,145
Venezuela	£ 300
TOTAL	**£ 150,040**

Accounts

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS FOR YEAR END – 31st DECEMBER 2023

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2023

INTERNATIONAL LAW ASSOCIATION

Annual Report for the year ended 31 December 2023

The Officers and Members of the Management Committee of the International Law Association (ILA) present this Report for the year ended 31 December 2023.

The present Officers of the ILA are as follows:

Professor Christine Chinkin CMG FBA (UK)	Executive Chair	Elected first term 13 November 2021
Judge Yuji Iwasawa (Japan)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor Catherine Kessedjian (France)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor James Nafziger (USA)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor Damilola Olawuyi (Nigeria)	Vice Chair	Expiry of first term November 2022; Re-elected second term
Professor Antonios Tzanakopoulos (UK)	Hon. Secretary General	Expiry second term November 2022; Re-elected third final term
Professor Dr Rainer Hofmann (Germany)	Hon. Treasurer	Expiry of first term November 2023; Re-elected second term
Professor Pierre Bodeau-Livinec (France)	Director of Studies	Expiry of first term November 2023; Re-elected second term
Professor Manuel Almeida de Riberio	President	Appointed 19 June 2022

The Officers are elected by the Executive Council (EC) for a period of four years unless an affirmative vote by a two-thirds majority at an EC meeting terminates their period of office earlier. They can serve a maximum of three terms. At each Conference, the ILA also elects a President who holds office until the commencement of the next Conference.

The Management Committee (MC) is composed of the Officers and additional persons nominated by the EC from time to time. The members of the EC are elected by the Branches according to the size of their membership.

EC meetings are held biennially (Spring and Autumn) and the MC meets separately between the EC meetings.

The financial year of the Association runs from 1 January to 31 December of each year.

The ILA is an unincorporated association and has been a registered Charity (249637) since October 1966. The Association also enjoys consultative status as an international non-governmental organisation with several United Nations organisations, a number of its specialised agencies and other international bodies.

The Headquarters of the ILA are located at Senate House, Malet Street, London, WC1E 7HU.

History and Objectives

The Association was founded in Brussels in 1873 and is a body for the study, clarification and development of public and private international law and the furtherance of international understanding and respect for international law. There are over 60 branches and 4,700 members spread across the world and representing every continent.

The objectives of the ILA are primarily pursued through the substantive work of its international committees. There are currently 16 committees researching and reporting on topics as diverse as International Monetary Law, Global Health Law, Space Law, and Sea Level Rise. In addition, there is one Study/Interest Group focusing on International Law of Regional Organisations.

Activities

The activities of the Association are organised by the EC, MC and individual Officers within their respective remits, assisted in each case by the Headquarters Secretariat in London.

On 13 October 1873, on the occasion of a meeting held in Brussels, Belgium, the Association for the Reform and Codification of the Law of Nations, which later became the International Law Association (ILA) was founded.

Under the auspices of the ILA French Branch, a series of events was held throughout 2023 to mark this significant milestone including online webinars, a 2.5 day Symposium that was held in Paris, France, in June 2023 and 1-day online conference to present the conclusions in December 2023. A book entitled *To the Benefit of International Law,* was launched in Paris that comprises essays on world affairs and international law in 1873, histories of several Branches, and accounts of the influence the work of the ILA has had on the development of some key areas of international law.

A series of thematic White Papers were commissioned and published between June and September 2022. The themes chosen corresponded to the major challenges faced in the 21st century and two key questions were considered: What society do we want to live in by 2050 and, in order to achieve this, what international law do we need? The online webinars focused on different issues raised in the White Papers and reached conclusions and made recommendations which were presented and discussed at the final event in December 2023 and prepared for publication. Regular Newsletters on the covering issues relating to the White Papers, events and outcomes were also published throughout the year.

The next stage of an ongoing strategic review of the ILA took place in June 2023 with an open session on 'The Future of the ILA' which was attended by delegates at the Paris Symposium in addition to other ILA members and interested parties. A survey was also circulated during the Symposium and the results of these were collated, together with key points from the discussions during the session. These findings will inform the next stage of the review in 2024. Work on reviewing the ILA Committee Rules and Guidelines (2015) continued in 2023. This work is ongoing and it is anticipated that it will culminate in an updated version in late 2024.

Preparations for the 81st Biennial International Law Conference due to be held in Athens, Greece in June 2024 continued throughout 2023.

Significant work on the integration of the ILA database and accounting systems was undertaken in 2023. The changes streamlined the invoicing process for members and Branches, in addition to encouraging more accurate record keeping between Branches and HQ.

Various ILA Branches, Committees and Study Groups arranged activities, including meetings to review the latest developments in specific areas of international law and begin the drafting of ILA Committee Reports and Resolutions for presentation at the Athens conference. Most of these meetings were held remotely and it is a testament to the strength of the ties between members of the ILA that despite the current geo-political and economic challenges across the world, the substantive work of the Association has continued.

The ILA established new Branches in Cameroon, Senegal and United Arab Emirates (UAE) in November 2023.

Finances
The attached accounts show the current state of finances which the Officers consider taking, one year with another, to be sound. The accounting treatment changed in 2020 from the previous cash basis to an accrual's basis. This was in line with the adoption of new electronic accounting software for the financial management of the Association.

Pursuant to provisions in the Charities Act 1993 applying to Charities with a gross annual income or expenditure below £250,000 in an accounting year, the Officers have elected that the accounts be 'examined' rather than 'audited', giving rise to a considerable saving in professional fees.

Banking services are provided by:
1. HSBC, 39 Tottenham Court Road, London, W1T 2AR
2. CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.

ILA Policy on Financial Reserves
To be able to provide reliable services over a longer period the Association must be able to absorb occasional shortfalls in income.
As the income of the Association comes mainly from its members (Branches), the annual level of income and the regularity of payment show significant fluctuations over the years. As the expenditure in relation to the level of services is already minimal, and no big reductions in expenditure can be made, it is desirable that the Association maintains a reserve at least equal to the expenditure of one calendar year.

CChinkin
Prof Christine Chinkin (Oct 12, 2024 12:12 GMT+1)

Professor Christine Chinkin
Chair, International Law Association
14 August 2024

INTERNATIONAL LAW ASSOCIATION
STATEMENT OF RESPONSIBILITIES OF THE EXECUTIVE COUNCIL

INTERNATIONAL LAW ASSOCIATION

The Executive Council is required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Executive Council should follow best practice and:

a) select suitable accounting policies and apply them consistently;

b) observe the methods and principles in the applicable Charities SORP;

c) make judgements and estimates that are reasonable and prudent;

d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;

e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Council is responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. It is also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Executive Council is responsible for the maintenance and integrity of the charity. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INTERNATIONAL LAW ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

Report of the Independent Examiner to the Trustees
on the accounts of the Charity for the year ended 31st December 2023

I report on the accounts of the Association for the year ended 31st December 2023 that are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity is preparing accounts in accordance with the accounting policies set out in note 1 on page 8 of the accounts. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;

- to follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and

- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
- proper accounting records are kept in accordance with section 130 of the Charities Act; and
- accounts are prepared that agree with the accounting records and comply with the accounting requirements of the Charities Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Magecha
Sanjay Magecha (Oct 12, 2024 18:36 GMT+1)
TG Associates Ltd
Chartered Accountants
7 Jardine House
Harrovian Business Village
Bessborough Road
Harrow HA1 3EX

Date: 12/10/2024

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31st DECEMBER 2023

	Unrestricted Funds £	Restricted Fund £	Total 2023 £	Total 2022 £
Incoming Resources				
Subscriptions	130,118	-	130,118	126,679
Sales				
Publications	14,460	-	14,460	12,650
Deposit interest	294	-	294	135
Contribution towards administration	3,500	-	3,500	3,500
Conference income	-	-	-	-
Royalties	4,184	-	4,184	3,993
ILA Scholarship Fund	-	-	-	-
Other income	-	-	-	30
	22,438	-	22,438	20,308
Total Incoming Resources	152,556	-	152,556	146,987
Deduct: Total Expenditure (Page 6)	124,321	-	124,321	154,758
Net Surplus *(Deficit)* for the year	28,235	-	28,235	*(7,771)*
Total funds brought forward	220,480	37,715	258,195	265,966
Total funds carried forward	248,715	37,715	286,430	258,195

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Activities.

All amounts relate to continuing activities.

The notes on pages 8 to 12 form an integral part of these accounts

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31st DECEMBER 2023

	Unrestricted Funds £	Restricted Fund £	Total 2023 £	Total 2022 £
Expenditure				
Direct Charitable Expenditure:				
Conference report – distribution	-	-	-	-
ILA Scholarship Fund	-	-	-	-
	-	-	-	-
Staff Costs:				
Administrative salary, bookkeeping and secretarial services	58,041	-	58,041	66,406
Pension costs	4,989	-	4,989	4,600
	63,030	-	63,030	71,006
Management and Administration:				
Rent and rates	9,426	-	9,426	7,901
Insurance	2,925	-	2,925	1,580
Postage, stationery and photocopying	11,079	-	11,079	11,557
Telephone, fax and internet	1,473	-	1,473	1,315
Website support, licence and consultancy	6,342	-	6,342	12,216
Legal and professional	-	-	-	3,304
Accountants' remuneration	5,383	-	5,383	4,980
Executive Council functions and meetings	-	-	-	-
Conference expenses	-	-	-	15,834
Office and sundries	17,597	-	17,597	8,555
Officers' expenses and travel	-	-	-	-
Contributions to 150th anniversary conference	-	-	-	6,445
Bank and credit card charges	3,561	-	3,561	2,333
Bad Debts	3,073	-	3,073	7,732
Depreciation	432	-	432	-
	61,291	-	61,291	83,752
Total Expenditure	124,321	-	124,321	154,758

INTERNATIONAL LAW ASSOCIATION

BALANCE SHEET AS AT 31st DECEMBER 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	2	1,294	1,726
Current Assets			
Debtors	3	73,983	77,703
Less: Provision for doubtful debts		*32,258*	*29,185*
Cash at bank and in hand		249,796	213,395
		292,815	263,639
Creditors – amounts falling due within one year	4	*6,385*	*5,444*
		286,430	258,195
Net Assets		286,430	258,195
Funds			
Unrestricted Funds		248,715	220,480
Restricted Fund		37,715	37,715
Total Funds	5	286,430	258,195

12/10/2024

Approved and signed on behalf of the Executive Council on ………………………. *(Date)*.

The notes on pages 8 to 12 form an integral part of these accounts.

Prof Rainer Hofmann

Prof Rainer Hofmann (Oct 12, 2024 17:04 GMT+2)

Professor Dr R Hofmann
Hon. Treasurer

INTERNATIONAL LAW ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2023

1 **Accounting Policies**

(a) Basis of Accounts Preparation

The financial statements have been prepared under the historical cost convention 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 – Charities SORP (FRS 102) and with the Charities Act 2011. The financial statements have been prepared on a going concern basis.

(b) International Law Association meets the definition of a public benefit entity under FRS 102.

(c) Incoming Resources

The ILA receives a substantial proportion of its income from overseas branch subscriptions. The subscriptions are calculated on the number of members in each overseas branch, the amount and receipt of which is unpredictable. In previous years, subscriptions have been accounted for in the financial statements on a receipts basis. This accounting policy has been changed in 2020 and subscriptions are now included as income at the time they are invoiced to overseas branches and to individual members.

(d) Expenditure

All expenditure is included in the financial statements on an accruals basis.

(e) Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated at 25% per annum on a straight-line basis to write off the assets over their expected lives.

(f) Fund Accounting

Funds held by the ILA are:

Unrestricted Funds -	These are general funds which can be used in accordance with the ILA's charitable objects
Restricted Fund -	ILA Scholarship Fund This fund has been established to encourage and facilitate younger persons to participate in the work of the ILA

(g) Pension Costs

The ILA makes defined pension contributions on behalf of its staff. The contributions are charged to staff costs in the Statement of Financial Activities on an accruals basis.

(h) Taxation

The ILA is a registered charity and is, therefore, not liable to corporation tax to the extent that its income is applied to charitable purposes.

INTERNATIONAL LAW ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2023

2 Tangible Fixed Assets

	Website Development costs £	Office Equipment £	Total £
At cost at 1st January 2023	25,008	5,982	30,990
Add: Additions		-	-
Total Fixed Assets	25,008	5,982	30,990
Deduct: Depreciation			
At 1st January 2023	25,008	4,256	29,264
Charge for the year	-	432	432
	25,008	4,688	29,696
Net book value at 31st December 2023	-	1,294	1,294
Net book value at 31st December 2022	-	1,726	1,726

3 Debtors

	2023 £	2022 £
Amounts receivable within one year:		
Trade debtors	73,983	77,703
Less: Provision for doubtful debts	*32,258*	*29,185*
Other debtors	-	-
Prepayments	-	-
	41,725	48,518

4 Creditors

Amounts falling due within one year:		
Other creditors	960	60
Tax and national insurance	-	-
Accruals and deferred income	5,425	5,384
	6,385	5,444

5 Analysis of Funds

	At 1st January 2023 £	Incoming Resources £	Expen-diture £	At 31st December 2023 £
Unrestricted funds	220,480	152,556	*124,321*	248,715
Restricted fund:				
ILA Scholarship Fund	37,715	-	-	37,715
	258,195	152,556	*124,321*	286,430

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2023

6 Branch Subscriptions, Royalties, Publications and Contribution to administration

Location	Amount Invoiced in 2023	
Albanian	£	345
American	£	14,880
Argentine	£	810
Australia	£	2,850
Austria	£	1,695
Bangladesh	£	450
Belarusian	£	
Belgium	£	1,950
Brazil	£	3,690
British	£	22,565
Bulgaria	£	570
Canadia	£	1,200
Caribbean	£	660
Chile	£	480
Chinese (Taiwan)	£	960
Colombia	£	180
Croatia	£	600
Cyprus	£	(810)
Czech	£	600
Denmark	£	3,135
East African	£	330
Egypt	£	(240)
Finland	£	1,800
France	£	10,170
German	£	9,870
Headquarters	£	10,979
Hellenic	£	900
Hong Kong	£	210
Hungary	£	1,320
India	£	1,215
Indonesia	£	570
Ireland	£	630
Israel	£	360

6 Branch Subscriptions, Royalties, Publications and Contribution to administration (continued)

Location	Amount Invoiced in 2023
Italy	£ 4,740
Japan	£ 9,800
Jordan	£ 390
Korean	£ 900
Mauritius	£ 330
Mexico	£ 3,285
Mongolia	£ 300
Montenegro	£ 300
New Zealand	£ 1,560
Nicaragua	£ 480
Nigeria	£ 2,535
North Macedonia	£ 480
Norway	£ 3,105
Pakistan	£ 210
Peru	£ 1,170
Poland	£ 1,290
Portugal	£ 1,800
Qatar	£ 600
Romania	£ 810
Russia	£ (30)
Serbia	£ 330
Singapore	£ 2,160
Slovakia	£ 840
Slovenia	£ 2,340
South African	£ 3,600
Spain	£ 1,524
Sweden	£ 2,010
Switzerland	£ 2,430
The Netherlands (Dutch)	£ 7,750
Ukrainian	£ -
Venezuela	£ 300
TOTAL	**£ 152,263**

**Following the introduction of UK Government sanctions against Belarus and Russia in 2022, the ILA returned membership fees to these jurisdictions where possible. Where funds were unable to be returned, these are being held until the position changes.*

Accounts

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS FOR YEAR END – 31st DECEMBER 2022

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2022

Contents	**Pages**

INTERNATIONAL LAW ASSOCIATION

Annual Report for the year ended 31 December 2022

The Officers and Members of the Management Committee of the International Law Association (ILA) present this Report for the year ended 31 December 2022.

The present Officers of the ILA are as follows:

Professor Christine Chinkin CMG FBA (UK)	Executive Chair	Elected first term 13 November 2021
Judge Yuji Iwasawa (Japan)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor Catherine Kessedjian (France)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor James Nafziger (USA)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor Damilola Olawuyi (Nigeria)	Vice Chair	Expiry of first term November 2022; Re-elected second term
Professor Antonios Tzanakopoulos (UK)	Hon. Secretary General	Expiry second term November 2022; Re-elected third final term
Professor Dr Rainer Hofmann (Germany)	Hon. Treasurer	Expiry of first term November 2023
Professor Pierre Bodeau-Livinec (France)	Director of Studies	Expiry of first term November 2023
Judge Shunji Yanai (Japan)	President	Appointed 13 November 2020; Expiry of term 19 June 2022
Professor Manuel Almeida de Riberio	President	Appointed 19 June 2022

The Officers are elected by the Executive Council (EC) for a period of four years unless an affirmative vote by a two-thirds majority at an EC meeting terminates their period of office earlier. They can serve a maximum of three terms. At each Conference, the ILA also elects a President who holds office until the commencement of the next Conference.

The Management Committee (MC) is composed of the Officers and additional persons nominated by the EC from time to time. The members of the EC are elected by the Branches according to the size of their membership.

EC meetings are held biennially (Spring and Autumn) and the MC meets separately between the EC meetings.

The financial year of the Association runs from 1 January to 31 December of each year.

The ILA is an unincorporated association and has been a registered Charity (249637) since October 1966. The Association also enjoys consultative status as an international non-governmental organisation with several United Nations organisations, a number of its specialised agencies and other international bodies.

The Headquarters of the ILA are located at Senate House, Malet Street, London, WC1E 7HU.

History and Objectives

The Association was founded in Brussels in 1873 and is a body for the study, clarification and development of public and private international law and the furtherance of international understanding and respect for international law. There are over 60 branches and 4,300 members spread across the world and representing every continent.

The objectives of the ILA are primarily pursued through the substantive work of its international committees. There are currently 14 committees on topics as diverse as International Monetary Law, Global Health Law, Space Law, and Sea Level Rise. In addition, there are 2 Study/Interest Groups focusing on the Role of Cities in International Law and the International Law of Regional Organisations.

Activities

The activities of the Association are organised by the EC, MC and individual Officers within their respective remits, assisted in each case by the Headquarters Secretariat in London.

The ILA was impacted significantly by the outbreak of the global pandemic of Covid-19 in 2020 but some of the changes which were introduced as a result, such as the provision of online participation in meetings, have become embedded in the organisation and continued to facilitate increased representation and participation in the ongoing work of the ILA. The first ILA Diversity and Inclusion Officer (DIO) was appointed in November 2022. They will hold the post for 4 years and be responsible for working with the Branches on the implementation of the ILA Diversity, Equality and Inclusion Policy amongst other things. The ILA also adopted several operational employment policies in accordance with the standard practice of other similar associations.

The 80th Biennial International Law Conference was held in Lisbon, Portugal, from 19 – 24 June 2022. The conference was a great success and marked a symbolic return to 'in-person' events following the pandemic. A total of seven Resolutions were adopted and many of the ILA Committees presented final and interim reports on their work over the last two years. Planning has also continued throughout 2022 for several events and activities to mark the ILA's 150th Anniversary in 2023. A series of online webinars will be held throughout the year together with a Symposium in Paris, France, in June 2023.

The first stage of a strategic review of the organisation of ILA biennial international law conferences was concluded in November 2022 with the adoption of several recommendations relating to the overall organisation, finance and programme for future events. Work on reviewing the ILA Committee Rules and Guidelines (2015) was initiated in 2022. This work is ongoing and it is anticipated that it will culminate in an updated version in late 2023.

Significant work on the update and replacement of the ILA website and database was completed in April 2022. The changes have improved access and information for members as well as providing additional administrative functionality for Branches enabling them to better manage their membership.

Various ILA Branches, Committees and Study Groups arranged activities, including meetings to review the latest developments in specific areas of international law and finalise the drafting of ILA Committee Reports and Resolutions for the Lisbon conference. Most of these meetings were held remotely and it is a testament to the strength of the ties between members of the ILA that despite the current geo-political and economic challenges across the world, the substantive work of the association has continued.

The ILA Egypt Branch was closed in November 2022.

Finances

The attached accounts show the current state of finances which the Officers consider taking, one year with another, to be sound. The accounting treatment changed in 2020 from the previous cash basis to an accrual's basis. This was in line with the adoption of new electronic accounting software for the financial management of the association.

Pursuant to provisions in the Charities Act 1993 applying to Charities with a gross annual income or expenditure below £250,000 in an accounting year, the Officers have elected that the accounts be 'examined' rather than 'audited', giving rise to a considerable saving in professional fees.

Banking services are provided by:
1. HSBC, 39 Tottenham Court Road, London, W1T 2AR
2. CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.

ILA Policy on Financial Reserves

To be able to provide reliable services over a longer period the Association must be able to absorb occasional shortfalls in income.

As the income of the Association comes mainly from its members (Branches), the annual level of income and the regularity of payment show significant fluctuations over the years. As the expenditure in relation to the level of services is already minimal, and no big reductions in expenditure can be made, it is desirable that the Association maintains a reserve at least equal to the expenditure of one calendar year.

CChinkin
Prof Christine Chinkin – ILA Exec Chair (Dec 23, 2023 10:47 GMT+8)

Professor Christine Chinkin
Chair, International Law Association
October 2023

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF RESPONSIBILITIES OF THE EXECUTIVE COUNCIL

INTERNATIONAL LAW ASSOCIATION

The executive council is required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the executive council should follow best practice and:

a) select suitable accounting policies and apply them consistently;

b) observe the methods and principles in the applicable Charities SORP;

c) make judgements and estimates that are reasonable and prudent;

d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;

e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The executive council is responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. It is also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The executive council is responsible for the maintenance and integrity of the charity. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INTERNATIONAL LAW ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

Report of the Independent Examiner to the Trustees
on the accounts of the Charity for the year ended 31^{st} December 2022

I report on the accounts of the Association for the year ended 31^{st} December 2022 that are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity is preparing accounts in accordance with the accounting policies set out in note 1 on page 8 of the accounts. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
- proper accounting records are kept in accordance with section 130 of the Charities Act; and
- accounts are prepared that agree with the accounting records and comply with the accounting requirements of the Charities Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Magecha
TG Associates Ltd
Chartered Accountants
7 Jardine House
Harrovian Business Village
Bessborough Road
Harrow HA1 3EX

31^{st} October 2023

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31st DECEMBER 2022

	Unrestricted Funds £	Restricted Fund £	Total 2022 £	Total 2021 £
Incoming Resources				
Subscriptions	126,679	-	126,679	129,685
Sales				
Publications	12,650	-	12,650	-
Deposit interest	135	-	135	9
Contribution towards administration	3,500	-	3,500	3,000
Conference income	-	-	-	-
Royalties	3,993	-	3,993	6,070
ILA Scholarship Fund	-	-	-	-
Other income	30	-	30	725
	20,308	-	20,308	9,804
Total Incoming Resources	146,987	-	146,987	139,489
Deduct: Total Expenditure (Page 6)	140,541	14,217	154,758	110,905
Net Surplus *(Deficit)* for the year	6,446	*(14,217)*	*(7,771)*	*28*,584
Total funds brought forward	214,034	51,932	265,966	237,382
Total funds carried forward	220,480	37,715	258,195	265,966

There were no recognised gains or losses for 2022 or 2021 other than those included in the Statement of Financial Activities.

All amounts relate to continuing activities.

The notes on pages 8 to 12 form an integral part of these accounts

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31st DECEMBER 2022

	Unrestricted Funds £	Restricted Fund £	Total 2022 £	Total 2021 £
Expenditure				
Direct Charitable Expenditure:				
Conference report – distribution	-	-	-	-
ILA Scholarship Fund	-	-	-	-
	-	-	-	-
Staff Costs:				
Administrative salary, bookkeeping and secretarial services	66,406	-	66,406	58,894
Pension costs	4,600	-	4,600	4,600
	71,006	-	71,006	63,494
Management and Administration:				
Rent and rates	7,901	-	7,901	9,150
Insurance	1,580	-	1,580	2,244
Postage, stationery and photocopying	11,557	-	11,557	316
Telephone, fax and internet	1,315	-	1,315	1,377
Website support, licence and consultancy	12,216	-	12,216	5,347
Legal and professional	3,304	-	3,304	-
Accountants' remuneration	4,980	-	4,980	5,274
Executive Council functions and meetings	4,671	-	-	-
Conference expenses	1,617	14,217	15,834	-
Office and sundries	888	-	8,555	382
Officers' expenses and travel	2,996	-	-	-
Contributions to 150th anniversary conference	6,445	-	6,445	-
Bank and credit card charges	2,333	-	2,333	1,868
Bad Debts	7,732	-	7,732	21,453
Depreciation	-	-	-	-
	69,535	14,217	83,752	47,411
Total Expenditure	140,541	14,217	154,758	110,905

INTERNATIONAL LAW ASSOCIATION

BALANCE SHEET AS AT 31st DECEMBER 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	2	1,726	-
Current Assets			
Debtors	3	77,703	47,158
Less: Provision for doubtful debts		*29,185*	*21,453*
Cash at bank and in hand		213,395	245,757
		263,639	271,462
Creditors – amounts falling due within one year	4	*5,444*	*5,496*
		258,195	265,966
Net Assets		258,195	265,966
Funds			
Unrestricted Funds		220,480	214,034
Restricted Fund		37,715	51,932
Total Funds	5	258,195	265,966

19/12/2023

Approved and signed on behalf of the Executive Council on ………………………. *(Date)*.

The notes on pages 8 to 12 form an integral part of these accounts.

Prof Rainer Hofmann – ILA Hon. Treasurer
Prof Rainer Hofmann – ILA Hon. Treasurer (Dec 19, 2023 14:51 GMT+1)

Professor Dr R Hofmann
Hon. Treasurer

INTERNATIONAL LAW ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2022

1 Accounting Policies

(a) Basis of Accounts Preparation

The financial statements have been prepared under the historical cost convention 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 – Charities SORP (FRS 102) and with the Charities Act 2011. The financial statements have been prepared on a going concern basis.

(b) International Law Association meets the definition of a public benefit entity under FRS 102.

(c) Incoming Resources

The ILA receives a substantial proportion of its income from overseas branch subscriptions. The subscriptions are calculated on the number of members in each overseas branch, the amount and receipt of which is unpredictable. In previous years, subscriptions have been accounted for in the financial statements on a receipts basis. This accounting policy has been changed in 2020 and subscriptions are now included as income at the time they are invoiced to overseas branches and to individual members.

(d) Expenditure

All expenditure is included in the financial statements on an accruals basis.

(e) Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated at 25% per annum on a straight-line basis to write off the assets over their expected lives.

(f) Fund Accounting

Funds held by the ILA are:

Unrestricted Funds - These are general funds which can be used in accordance with the ILA's charitable objects

Restricted Fund - ILA Scholarship Fund
This fund has been established to encourage and facilitate younger persons to participate in the work of the ILA

(g) Pension Costs

The ILA makes defined pension contributions on behalf of its staff. The contributions are charged to staff costs in the Statement of Financial Activities on an accruals basis.

(h) Taxation

The ILA is a registered charity and is, therefore, not liable to corporation tax to the extent that its income is applied to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2022

2 Tangible Fixed Assets

	Website Development costs £	Office Equipment £	Total £
At cost at 1st January 2022	25,008	4,256	29,264
Add: Additions		1,726	1,726
	25,008	4,256	29,264
Deduct: Depreciation			
At 1st January 2022	-	-	-
Charge for the year	-	-	-
	25,008	4,256	29,264
Net book value at 31st December 2022	-	1,726	1,726
Net book value at 31st December 2021	-	-	-

3 Debtors

	2022 £	2021 £
Amounts receivable within one year:		
Trade debtors	77,703	47,158
Less: Provision for doubtful debts	*29,185*	*21,453*
Other debtors	-	-
Prepayments	-	-
	48,518	25,705

4 Creditors

Amounts falling due within one year:		
Other creditors	60	160
Tax and national insurance	-	-
Accruals and deferred income	5,384	5,336
	5,444	5,496

5 Analysis of Funds

	At 1st January 2022 £	Incoming Resources £	Expen-diture £	At 31st December 2022 £
Unrestricted funds	214,034	146,987	*140,541*	220,480
Restricted fund:				
ILA Scholarship Fund	51,932	-	*14,217*	37,715
	265,966	146,987	*154,758*	258,195

6 Branch Subscriptions, Royalties, Publications and Contribution to administration

Location	Amount Invoiced in 2022	
Albanian	£	360
American	£	12,930
Argentine	£	960
Australian	£	2,520
Austrian	£	1,620
Bangladesh	£	450
Belarusian	£	-60
Belgian	£	1,020
Brazilian	£	3,465
British	£	25,378
Bulgarian	£	570
Canadian	£	1,140
Caribbean	£	660
Chilean	£	480
Chinese (Taiwan)	£	990
Colombian	£	630
Croatian	£	600
Cypriot	£	-
Czech	£	600
Danish	£	1,530
East African	£	330
Egyptian	£	-
Finnish	£	1,860
French	£	10,020
German	£	9,605
Headquarters	£	8,170
Hellenic	£	900
Hong Kong	£	210
Hungarian	£	1,300
Indian	£	120
Indonesian	£	600
Irish	£	570
Israel	£	870

6 Branch Subscriptions, Royalties, Publications and Contribution to administration (continued)

Location	Amount Invoiced in 2022
Italian	£ 3,465
Japan	£ 9,960
Jordanian	£ 390
Korean	£ 900
Mauritius	£ 345
Mexican	£ 2,355
Mongolia	£ 300
Montenegro	£ 300
Netherlands (Dutch)	£ 7,860
New Zealand	£ 1,560
Nicaraguan	£ 450
Nigerian	£ 2,220
North Macedonia	£ 330
Norwegian	£ 3,210
Pakistan	£ 2,790
Peru	£ 930
Polish	£ 1,260
Portuguese	£ 1,530
Qatari	£ 1,455
Romanian	£ 810
Russian	£ -60
Serbian	£ 720
Singaporean	£ 2,280
Slovak	£ 840
Slovene	£ 2,340
South African	£ 1,590
Spanish	£ 1,524
Swedish	£ 2,040
Swiss	£ 2,430
Ukrainian	£ -
Venezuela	£ 300
TOTAL	**£ 146,822**

**Following the introduction of UK Government sanctions against Belarus and Russia in 2022, the ILA returned membership fees to these jurisdictions where possible. Where funds were unable to be returned, these are being held until the position changes.*

Accounts

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2021

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2021

Contents | **Pages**

INTERNATIONAL LAW ASSOCIATION

Annual Report for the year ended 31 December 2021

The Officers and Members of the Management Committee of the International Law Association (ILA) present this Report for the year ended 31 December 2021.

The present Officers of the ILA are as follows:

The Rt Hon Lord Mance (UK)	Executive Chair	Expiry of third term 13 November 2021
Professor Christine Chinkin CMG FBA (UK)	Executive Chair	Elected first term 13 November 2021
Judge Yuji Iwasawa (Japan)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor Catherine Kessedjian (France)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor James Nafziger (USA)	Vice Chair	Expiry of first term May 2021; Re-elected second term
Professor Damilola Olawuyi (Nigeria)	Vice Chair	Expiry of first term November 2022
Professor Antonios Tzanakopoulos (UK)	Hon. Secretary General	Expiry second term November 2022
Professor Dr Rainer Hofmann (Germany)	Hon. Treasurer	Expiry of first term November 2023
Professor Pierre Bodeau-Livinec (France)	Director of Studies	Expiry of first term November 2023
Judge Shunji Yanai (Japan)	President	Appointed 13 November 2020

The Officers are elected by the Executive Council (EC) for a period of four years unless an affirmative vote by a two-thirds majority at an EC meeting terminates their period of office earlier. They can serve a maximum of three terms. At each Conference, the ILA also elects a President who holds office until the commencement of the next Conference.

The Management Committee (MC) is composed of the Officers and additional persons nominated by the EC from time to time. The members of the EC are elected by the Branches according to the size of their membership.

EC meetings are held biennially (Spring and Autumn) and the MC meets separately between the EC meetings.

The financial year of the Association runs from 1 January to 31 December of each year.

The ILA is an unincorporated association and has been a registered Charity (249637) since October 1966. The Association also enjoys consultative status as an international non-governmental organisation with a number of United Nations organisations, a number of its specialised agencies and other international bodies.

The Headquarters of the ILA are located at Senate House, Malet Street, London, WC1E 7HU. The ILA moved from its previous office at Charles Clore House, 17 Russell Square, London, WC1B 5DR, in December 2021.

History and Objectives

The Association was founded in Brussels in 1873 and is a body for the study, clarification and development of public and private international law and the furtherance of international understanding and respect for international law. There are over 50 branches and 4,300 members spread across the world and representing every continent.

The objectives of the ILA are primarily pursued through the substantive work of its international committees. There are currently 17 committees on topics as diverse as International Monetary Law, Global Cultural Heritage Governance, Global Health Law, Space Law, and Sea Level Rise. In addition, there are 5 Study/Interest Groups which encourage the involvement of younger Members in the Association's work. Current areas of study include: The Role of Cities in International Law, UN Sanctions and the International law of Regional Organisations.

Activities
The activities of the Association are organised by the EC, MC and individual Officers within their respective remits, assisted in each case by the Headquarters Secretariat in London.

The ILA was impacted significantly by the outbreak of the global pandemic of Covid-19 in 2020 and this has continued in 2021. The office was closed in March 2020 in accordance with UK Government Guidelines and staff relocated to working from home. This practice continued throughout 2021 and was a contributing factor in the decision to move to new office premises. The EC meetings continued to take place online given the ongoing impact of Covid-19 across the world. The increased representation by Branches as a result of the remote access has continued throughout 2021 and enriched the discussion and work of the association accordingly.

The Conference Report of 79th Biennial International Law Conference Kyoto 2020 was published and preparations for the 80th Biennial International law Conference which is due to take place in Lisbon, Portugal from 19 – 24 June 2022 have continued apace. The conference will be hosted by the Portuguese Branch under its President, Professor Manuel de Almeida Ribeiro, and will be the first 'in-person' meeting since November 2019. Planning has also been underway on the ILA's 150th Anniversary Conference with a series of events that will take place throughout 2023.

Significant work on the update and replacement of the ILA website and database was initiated in October 2021. This project will see the complete overhaul of the database with improved functionality for administrators and members alike. Similarly, the website will be updated with the option to add additional functionality in future.

Various ILA Branches, Committees and Study Groups arranged activities, including meetings to review the latest developments in specific areas of international law and finalise the drafting of ILA Committee Reports and Resolutions for the Kyoto conference. All these meetings were held remotely and it is a testament to the strength of the ties between members of the ILA that in spite of the challenges presented by Covid-19 the substantive work of the association has continued.

The ILA Cyprus Branch was closed and new ILA Branches were established in Mongolia and Peru in November 2021.

Finances

The attached accounts show the current state of finances which the Officers consider taking, one year with another, to be sound. The accounting treatment changed in 2020 from the previous cash basis to an accrual's basis. This was in line with the adoption of new electronic accounting software for the financial management of the association.

Pursuant to provisions in the Charities Act 1993 applying to Charities with a gross annual income or expenditure below £250,000 in an accounting year, the Officers have elected that the accounts be 'examined' rather than 'audited', giving rise to a considerable saving in professional fees.

Banking services are provided by:
1. HSBC, 1 Woburn Place, Russell Square, London WC1H 0LQ.
2. CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.

ILA Policy on Financial Reserves

To be able to provide reliable services over a longer period the Association must be able to absorb occasional shortfalls in income.

As the income of the Association comes mainly from its members (Branches), the annual level of income and the regularity of payment show significant fluctuations over the years. As the expenditure in relation to the level of services is already minimal, and no big reductions in expenditure can be made, it is desirable that the Association maintains a reserve at least equal to the expenditure of one calendar year.

christine chinkin
christine chinkin (Oct 21, 2022 12:02 GMT+1)

Professor Christine Chinkin
Chair, International Law Association
June 2022

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF RESPONSIBILITIES OF THE EXECUTIVE COUNCIL

INTERNATIONAL LAW ASSOCIATION

The executive council is required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the executive council should follow best practice and:

a) select suitable accounting policies and apply them consistently;

b) observe the methods and principles in the applicable Charities SORP;

c) make judgements and estimates that are reasonable and prudent;

d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;

e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The executive council is responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. It is also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The executive council is responsible for the maintenance and integrity of the charity. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INTERNATIONAL LAW ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

Report of the Independent Examiner to the Trustees
on the accounts of the Charity for the year ended 31st December 2021

I report on the accounts of the Association for the year ended 31st December 2021 that are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity is preparing accounts in accordance with the accounting policies set out in note 1 on page 8 of the accounts. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with section 130 of the Charities Act; and
  - accounts are prepared that agree with the accounting records and comply with the accounting requirements of the Charities Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Magecha
TG Associates Ltd
Chartered Accountants
7 Jardine House
Harrovian Business Village
Bessborough Road
Harrow HA1 3EX

17th June 2022

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31st DECEMBER 2021

	Unrestricted Funds £	Restricted Fund £	Total 2021 £	Total 2020 £
Incoming Resources				
Subscriptions	129,685	-	129,685	126,683
Sales				
Publications	-	-	-	-
Deposit interest	9	-	9	86
Contribution towards administration	3,000	-	3,000	3,000
Conference income	-	-	-	20,502
Royalties	6,070	-	6,070	7,108
ILA Scholarship Fund	-	-	-	41,474
Other income	725	-	725	25
	9,804	-	9,804	72,195
Total Incoming Resources	139,489	-	139,489	198,878
Deduct: Total Expenditure (Page 6)	110,905	-	110,905	134,393
Net Surplus *(Deficit)* for the year	28,584	-	28,584	64,485
Total funds brought forward	185,450	51,932	237,382	172,897
Total funds carried forward	214,034	51,932	265,966	237,382

There were no recognised gains or losses for 2021 or 2020 other than those included in the Statement of Financial Activities.

All amounts relate to continuing activities.

The notes on pages 8 to 12 form an integral part of these accounts

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31st DECEMBER 2021

	Unrestricted Funds £	Restricted Fund £	Total 2021 £	Total 2020 £
Expenditure				
Direct Charitable Expenditure:				
Conference report – distribution	-	-	-	-
ILA Scholarship Fund	-	-	-	-
	-	-	-	-
Staff Costs:				
Administrative salary, bookkeeping and secretarial services	58,894	-	58,894	56,477
Pension costs	4,600	-	4,600	4,648
	63,494	-	63,494	61,125
Management and Administration:				
Rent and rates	9,150	-	9,150	20,963
Insurance	2,244	-	2,244	1,231
Postage, stationery and photocopying	316	-	316	655
Telephone, fax and internet	1,377	-	1,377	1,392
Website support, licence and consultancy	5,347	-	5,347	13,872
Legal and professional	-	-	-	-
Accountants' remuneration	5,274	-	5,274	5,937
Executive Council functions and meetings	-	-	-	-
Conference expenses	-	-	-	20,097
Office and sundries	382	-	382	386
Officers' expenses and travel	-	-	-	128
Bank and credit card charges	1,868	-	1,868	1,456
Bad Debts	21,453	-	21,453	-
Depreciation	-	-	-	7,196
	47,411	-	47,411	73,268
Total Expenditure	110,905	-	110,905	134,393

INTERNATIONAL LAW ASSOCIATION

BALANCE SHEET AS AT 31st DECEMBER 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	2	-	-
Current Assets			
Debtors	3	47,158	27,206
Less: Provision for doubtful debts		*21,453*	-
Cash at bank and in hand		245,757	219,716
		271,462	246,922
Creditors – amounts falling due within one year	4	*5,496*	*9,540*
		265,966	237,382
Net Assets		265,966	237,382
Funds			
Unrestricted Funds		214,034	185,450
Restricted Fund		51,932	51,932
Total Funds	5	265,966	237,382

Approved and signed on behalf of the Executive Council on Oct 21, 2022 ………………………. *(Date)*.

The notes on pages 8 to 10 form an integral part of these accounts.

Rainer Hofmann
Rainer Hofmann (Oct 21, 2022 16:47 GMT+2)

Professor Dr R Hofmann
Hon. Treasurer

INTERNATIONAL LAW ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2021

1 **Accounting Policies**

(a) Basis of Accounts Preparation

The financial statements have been prepared under the historical cost convention 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 – Charities SORP (FRS 102) and with the Charities Act 2011. The financial statements have been prepared on a going concern basis.

(b) International Law Association meets the definition of a public benefit entity under FRS 102.

(c) Incoming Resources

The ILA receives a substantial proportion of its income from overseas branch subscriptions. The subscriptions are calculated on the number of members in each overseas branch, the amount and receipt of which is unpredictable. In previous years, subscriptions have been accounted for in the financial statements on a receipts basis. This accounting policy has been changed in 2020 and subscriptions are now included as income at the time they are invoiced to overseas branches and to individual members.

(d) Expenditure

All expenditure is included in the financial statements on an accruals basis.

(e) Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated at 25% per annum on a straight-line basis to write off the assets over their expected lives.

(f) Fund Accounting

Funds held by the ILA are:

Unrestricted Funds -	These are general funds which can be used in accordance with the ILA's charitable objects
Restricted Fund -	ILA Scholarship Fund This fund has been established to encourage and facilitate younger persons to participate in the work of the ILA

(g) Pension Costs

The ILA makes defined pension contributions on behalf of its staff. The contributions are charged to staff costs in the Statement of Financial Activities on an accruals basis.

(h) Taxation

The ILA is a registered charity and is, therefore, not liable to corporation tax to the extent that its income is applied to charitable purposes.

INTERNATIONAL LAW ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2021

2 Tangible Fixed Assets

	Website Development costs	Office Equipment	Total
	£	£	£
At cost at 1st January 2021	25,008	4,256	29,264
Deduct: Depreciation	25,008	4,256	29,264
At 1st January 2021	-	-	-
Charge for the year	-	-	-
	25,008	4,256	29,264
Net Book Value at 31st December 2021	-	-	-
Net book value at 31st December 2020	-	-	-

3 Debtors

	2021	2020
	£	£
Amounts receivable within one year:		
Trade debtors	47,158	24,010
Less: Provision for doubtful debts	*21,453*	
Other debtors	-	2,526
Prepayments	-	670
	21,705	27,206

4 Creditors

	2021	2020
Amounts falling due within one year:		
Other creditors	160	120
Tax and national insurance	-	-
Accruals and deferred income	5,336	9,420
	5,496	9,540

INTERNATIONAL LAW ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2021

5 Analysis of Funds

	At 1st January 2021 £	Incoming Resources £	Expen- diture £	At 31st December 2021 £
Unrestricted funds	185,450	138,489	*110,905*	214,034
Restricted fund:				
ILA Scholarship Fund	51,932	-	-	51,932
	237,382	139,489	*110,905*	265,966

6 Branch Subscriptions, Royalties and Contribution to administration

Location	Amount Invoiced in 2021	
Albanian	£	405
American	£	16,799
Argentine	£	994
Australian	£	3,405
Austrian	£	1,470
Bangladesh	£	450
Belarusian	£	600
Belgian	£	2,712
Brazilian	£	2,100
British	£	12,161
Bulgarian	£	570
Canadian	£	2,088
Caribbean	£	660
Chilean	£	480
Chinese (Taiwan)	£	1,920
Colombian	£	330
Croatian	£	570
Cypriot	£	810
Czech	£	600
Danish	£	1,410
East African	£	330
Egyptian	£	240
Finnish	£	1,650
French	£	8,550
German	£	9,965
Headquarters	£	3,030
Hellenic	£	1,890
Hong Kong	£	570
Hungarian	£	1,140
Indian	£	1,980
Indonesian	£	540
Irish	£	690
Israel	£	840

6 Branch Subscriptions, Royalties and Contribution to administration (continued)

Location	Amount Invoiced in 2021
Italian	£ 3,030
Japan	£ 8,360
Jordanian	£ 1,140
Korean	£ 1,050
Mauritius	£ 405
Mexican	£ 1,620
Netherlands (Dutch)	£ 8,075
New Zealand	£ 1,410
Nicaraguan	£ 615
Nigerian	£ 2,745
North Macedonia	£ 300
Norwegian	£ 3,150
Pakistan	£ 3,240
Polish	£ 1,230
Portuguese	£ 1,575
Qatari	£ 1,455
Romanian	£ 810
Russian	£ 755
Serbian	£ 690
Singaporean	£ 3,060
Slovak	£ 855
Slovene	£ 2,130
South African	£ 2,595
Spanish	£ 1,440
Swedish	£ 2,040
Swiss	£ 2,550
Ukrainian	£ 480
TOTAL	**£ 138,755**

Accounts

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2020

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2020

Contents	**Pages**

INTERNATIONAL LAW ASSOCIATION

Annual Report for the year ended 31 December 2020

The Officers and Members of the Management Committee of the International Law Association (ILA) present this Report for the year ended 31 December 2020.

The present Officers of the ILA are as follows:

The Rt Hon Lord Mance (UK)	Chair	Expiry of third term November 2021
Judge Yuji Iwasawa (Japan)	Vice Chair	Expiry of first term May 2021
Professor Catherine Kessedjian (France)	Vice Chair	Expiry of first term May 2021
Professor James Nafziger (USA)	Vice Chair	Expiry of first term May 2021
Professor Damilola Olawuyi (Nigeria)	Vice Chair	Expiry of first term November 2022
Professor Antonios Tzanakopoulos (UK)	Hon. Secretary General	Expiry second term November 2022
Professor Dr Rainer Hofmann (Germany)	Hon. Treasurer	Expiry of first term November 2023
Professor Pierre Bodeau-Livinec (France)	Director of Studies	Expiry of first term November 2023
Dr Chris Ward SC (Australia)	President	20 August 2018 - 13 November 2020
Judge Shunji Yanai (Japan)	President	Appointed 13 November 2020 -

The Officers are elected by the Executive Council (EC) for a period of four years unless an affirmative vote by a two-thirds majority at an EC meeting terminates their period of office earlier. They can serve a maximum of three terms. At each Conference, the ILA also elects a President who holds office until the commencement of the next Conference.

The Management Committee (MC) is composed of the Officers and additional persons nominated by the EC from time to time. The members of the EC are elected by the Branches according to the size of their membership.

EC meetings are held biennially (Spring and Autumn) and the MC meets separately between the EC meetings.

The financial year of the Association runs from 1 January to 31 December of each year.

The ILA is an unincorporated association and has been a registered Charity (249637) since October 1966. The Association also enjoys consultative status as an international non-governmental organisation with a number of United Nations organisations, a number of its specialised agencies and other international bodies.

The Headquarters of the ILA are located at Charles Clore House, 17 Russell Square, London WC1B 5DR.

History and Objectives

The Association was founded in Brussels in 1873 and is a body for the study, clarification and development of public and private international law and the furtherance of international understanding and respect for international law. There are over 50 branches and 4,300 members spread across the world and representing every continent.

The objectives of the ILA are primarily pursued through the substantive work of its international committees. There are currently 17 committees on topics as diverse as International Monetary Law, Global Cultural Heritage Governance, Global Health Law, Space Law, and Sea Level Rise. In addition, there are 5 Study/Interest Groups which encourage the involvement of younger Members in the Association's work. Current areas of study include: The Role of Cities in International Law, UN Sanctions and the International law of Regional Organisations.

Activities

The activities of the Association are organised by the EC, MC and individual Officers within their respective remits, assisted in each case by the Headquarters Secretariat in London.

The ILA was impacted significantly by the outbreak of the global pandemic of Covid-19 in 2020. The office was closed in March in accordance with UK Government Guidelines and staff relocated to working from home. The EC meetings could not take place as usual in London in Spring or Autumn and were, instead, held online. This initially presented a technical challenge for the association given it had never previously held any meetings online but it did facilitate greater participation and representation by Branches that would not normally have an opportunity to travel to London and attend.

The 79th Biennial International Law Conference was due to take place in Kyoto, Japan in August 2020. Due to the ongoing impact of the pandemic, it was necessary to switch to an online format, again another 'first' for the ILA. The Kyoto conference was organised by the Japan Branch, with the assistance of ILA Headquarters, and took place online from 29th November – 13 December 2020. Approximately 480 delegates participated in the conference and a total of 23 sessions of Committees, Study Groups and Panels were held covering a wide variety of international legal issues. Committee Reports and Resolutions on topics ranging from the Procedure of International Courts and Tribunals, the Implementation of the Rights of Indigenous Peoples and Intellectual Property and Private International Law were adopted amongst others. The ILA Scholarship scheme supported the participation of a diverse group of 25 young scholars from all corners of the globe. Conference participants recorded excellent presentations by speakers although the traditional networking opportunities at the event were curtailed given the limitations of the technology.

Preparations for the 80th Biennial International Law Conference due to be held in Lisbon, Portugal in 2022 continued. The conference will be hosted by the Portuguese Branch under its President, Professor Manuel de Almeida Ribeiro.

Various ILA Branches, Committees and Study Groups arranged activities, including meetings to review the latest developments in specific areas of international law and finalise the drafting of ILA Committee Reports and Resolutions for the Kyoto conference. All these meetings were held remotely and it is a testament to the strength of the ties between members of the ILA that in spite of the challenges presented by Covid-19 the substantive work of the association has continued.

A new ILA Branch was established in Venezuela in November 2020.

Finances

The attached accounts show the current state of finances which the Officers consider taking, one year with another, to be sound. The accounting treatment for 2020 has changed from the previous cash basis to an accruals basis. This is in line with the adoption of new electronic accounting software for the financial management of the association.

Pursuant to provisions in the Charities Act 1993 applying to Charities with a gross annual income or expenditure below £250,000 in an accounting year, the Officers have elected that the accounts be 'examined' rather than 'audited', giving rise to a considerable saving in professional fees.

Banking services are provided by:

1. HSBC, 1 Woburn Place, Russell Square, London WC1H 0LQ.
2. CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.

ILA Policy on Financial Reserves

To be able to provide reliable services over a longer period the Association must be able to absorb occasional shortfalls in income.

As the income of the Association comes mainly from its members (Branches), the annual level of income and the regularity of payment show significant fluctuations over the years. As the expenditure in relation to the level of services is already minimal, and no big reductions in expenditure can be made, it is desirable that the Association maintains a reserve at least equal to the expenditure of one calendar year.

JOnathan Mance
JOnathan Mance (Oct 28, 2021 11:19 GMT+1)

The Rt Hon Lord Mance
Chair, International Law Association
May 2021

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF RESPONSIBILITIES OF THE EXECUTIVE COUNCIL

INTERNATIONAL LAW ASSOCIATION

The executive council is required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the executive council should follow best practice and:

a) select suitable accounting policies and apply them consistently;

b) observe the methods and principles in the applicable Charities SORP;

c) make judgements and estimates that are reasonable and prudent;

d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;

e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The executive council is responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. It is also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The executive council is responsible for the maintenance and integrity of the charity. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INTERNATIONAL LAW ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31st December 2020

I report on the accounts of the Association for the year ended 31st December 2020 that are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity is preparing accounts in accordance with the accounting policies set out in note 1 on page 8 of the accounts. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with section 130 of the Charities Act; and
  - accounts are prepared that agree with the accounting records and comply with the accounting requirements of the Charities Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Magecha
Financial Visibility Ltd
Chartered Accountants
7 Jardine House
Harrovian Business Village
Bessborough Road
Harrow HA1 3EX

5th May 2021

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31st DECEMBER 2020

	Unrestricted Funds £	Restricted Fund £	Total 2020 £	Total 2019 £
Incoming Resources				
Subscriptions	126,683	-	126,683	115,987
Sales				
Publications	-	-	-	11,189
Deposit interest	86	-	86	163
Contribution towards administration	3,000	-	3,000	3,000
Conference income	20,502	-	20,502	-
Royalties	7,108	-	7,108	6,458
ILA Scholarship Fund	-	41,474	41,474	5,340
Other income	25	-	25	25
	30,721	41,474	72,195	14,986
Total Incoming Resources	157,404	41,474	198,878	142,162
Deduct: Total Expenditure (Page 6)	134,327	66	134,393	146,735
Net Surplus *(Deficit)* for the year	23,077	41,408	64,485	*(4,573)*
Total funds brought forward	162,373	10,524	172,897	177,470
Total funds carried forward	185,450	51,932	237,382	172,897

There were no recognised gains or losses for 2020 or 2019 other than those included in the Statement of Financial Activities.

All amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these accounts

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31st DECEMBER 2020

	Unrestricted Funds £	Restricted Fund £	Total 2020 £	Total 2019 £
Expenditure				
Direct Charitable Expenditure:				
Conference report – distribution	-	-	-	10,731
ILA Scholarship Fund	-	-	-	-
			-	10,731
Staff Costs:				
Administrative salary, bookkeeping and secretarial services	56,477	-	56,477	79,802
Pension costs	4,648	-	4,648	6,731
	61,125	-	61,125	86,533
Management and Administration:				
Rent and rates	20,963	-	20,963	13,775
Insurance	1,231	-	1,231	878
Postage, stationery and photocopying	655	-	655	515
Telephone, fax and internet	1,392	-	1,392	2,039
Website support, licence and consultancy	13,827	-	13,827	11,341
Legal and professional	-	-	-	3,312
Accountants' remuneration	5,937	-	5,937	4,032
Executive Council functions and meetings	-	-	-	2,109
Conference expenses	20,097	-	20,097	-
Office and sundries	386	-	386	731
Officers' expenses and travel	128	-	128	1,980
Bank and credit card charges	1,390	66	1,456	1,781
Depreciation	7,196	-	7,196	6,978
	73,202	66	73,268	49,471
Total Expenditure	134,327	66	134,393	146,735

INTERNATIONAL LAW ASSOCIATION

BALANCE SHEET AS AT 31st DECEMBER 2020

	Note	2020 £	2019 £
Fixed Assets			
Tangible fixed assets	2	-	7,196
Current Assets			
Debtors	3	27,206	10,255
Cash at bank and in hand		219,716	187,701
		246,922	197,956
Creditors – amounts falling due within one year	4	*9,540*	*32,255*
		237,382	165,701
Net Assets		237,382	172,897
Funds			
Unrestricted Funds		185,450	162,373
Restricted Fund		51,932	10,524
Total Funds	5	237,382	172,897

Approved and signed on behalf of the Executive Council on 8th May 2021.

The notes on pages 8 to 10 form an integral part of these accounts.

Rainer Hofmann
Rainer Hofmann (Oct 28, 2021 13:36 GMT+2)

Professor Dr R Hofmann
Hon. Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2020

1 **Accounting Policies**

(a) Basis of Accounts Preparation

The financial statements have been prepared under the historical cost convention 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 – Charities SORP (FRS 102) and with the Charities Act 2011. The financial statements have been prepared on a going concern basis.

(b) International Law Association meets the definition of a public benefit entity under FRS 102.

(c) Incoming Resources

The ILA receives a substantial proportion of its income from overseas branch subscriptions. The subscriptions are calculated on the number of members in each overseas branch, the amount and receipt of which is unpredictable. In previous years, subscriptions have been accounted for in the financial statements on a receipts basis. This accounting policy has been changed in 2020 and subscriptions are now included as income at the time they are invoiced to overseas branches and to individual members.

(d) Expenditure

All expenditure is included in the financial statements on an accruals basis.

(e) Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated at 25% per annum on a straight-line basis to write off the assets over their expected lives.

(f) Fund Accounting

Funds held by the ILA are:

Unrestricted Funds - These are general funds which can be used in accordance with the ILA's charitable objects

Restricted Fund - ILA Scholarship Fund
This fund has been established to encourage and facilitate younger persons to participate in the work of the ILA

(g) Pension Costs

The ILA makes defined pension contributions on behalf of its staff. The contributions are charged to staff costs in the Statement of Financial Activities on an accruals basis.

(h) Taxation

The ILA is a registered charity and is, therefore, not liable to corporation tax to the extent that its income is applied to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2020

2 Tangible Fixed Assets

	Website Development costs	Office Equipment	Total
	£	£	£
At cost at 1st January 2020	25,008	4,256	29,264
Deduct: Depreciation			
At 1st January 2020	18,756	3,312	22,068
Charge for the year	6,252	944	7,196
	25,008	4,256	29,264
Net Book Value at 31st December 2020	-	-	-
Net book value at 31st December 2019	6,252	944	7,196

3 Debtors

	2020	2019
	£	£
Amounts receivable within one year:		
Trade debtors	24,010	-
Other debtors	2,527	-
Prepayments	670	10,255
	27,206	10,255

4 Creditors

	2020	2019
Amounts falling due within one year:		
Other creditors	120	809
Tax and national insurance	-	-
Accruals and deferred income	9,420	31,446
	9,540	32,255

5 Analysis of Funds

	At 1st January 2020 £	Incoming Resources £	Expen- diture £	At 31st December 2020 £
Unrestricted funds	162,373	157,404	*134,327*	185,450
Restricted fund:				
ILA Scholarship Fund	10,524	41,474	*66*	51,932
	172,897	198,878	*134,393*	237,382

ILA HQ - Final Accounts 01 Jan 2020 - 31 Dec 2020

Final Audit Report 2021-10-28

Created:	2021-10-28
By:	Sanjay Magecha (docs@taxtg.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAq4VHu__yTV-_BqU0mGwo-m0BGkFoVDio

"ILA HQ - Final Accounts 01 Jan 2020 - 31 Dec 2020" History

Document created by Sanjay Magecha (docs@taxtg.co.uk)
2021-10-28 - 09:42:36 GMT

Document emailed to JOnathan Mance (jmance@7kbw.co.uk) for signature
2021-10-28 - 09:43:32 GMT

Email viewed by JOnathan Mance (jmance@7kbw.co.uk)
2021-10-28 - 10:19:05 GMT- IP address: 193.42.58.58

Document e-signed by JOnathan Mance (jmance@7kbw.co.uk)
Signature Date: 2021-10-28 - 10:19:28 GMT - Time Source: server- IP address: 81.152.178.145

Document emailed to Rainer Hofmann (r.hofmann@jur.uni-frankfurt.de) for signature
2021-10-28 - 10:19:30 GMT

Email viewed by Rainer Hofmann (r.hofmann@jur.uni-frankfurt.de)
2021-10-28 - 11:34:08 GMT- IP address: 80.135.238.208

Document e-signed by Rainer Hofmann (r.hofmann@jur.uni-frankfurt.de)
Signature Date: 2021-10-28 - 11:36:01 GMT - Time Source: server- IP address: 80.135.238.208

Agreement completed.
2021-10-28 - 11:36:01 GMT