

INTERNATIONAL LAW ASSOCIATION
ACCOUNTS FOR YEAR END – 31st DECEMBER 2022

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2022

Contents	Pages
Report of the Chair of the Executive Council	1 & 2
Statement of responsibilities of the Executive Council	3
Independent examiner's report	4
Statement of financial activities	5 & 6
Balance sheet	7
Notes to the financial statements	8 to 12

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.



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 31st December 2022

I report on the accounts of the Association for the year ended 31st 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
Harrobian Business Village
Bessborough Road
Harrow HA1 3EX

31st 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	<u>126,679</u>	<u>-</u>	<u>126,679</u>	<u>129,685</u>
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	<u>30</u>	<u>-</u>	<u>30</u>	<u>725</u>
	<u>20,308</u>	<u>-</u>	<u>20,308</u>	<u>9,804</u>
Total Incoming Resources	146,987	-	146,987	139,489
Deduct: Total Expenditure (Page 6)	<u>140,541</u>	<u>14,217</u>	<u>154,758</u>	<u>110,905</u>
Net Surplus (<i>Deficit</i>) for the year	6,446	(14,217)	(7,771)	28,584
Total funds brought forward	<u>214,034</u>	<u>51,932</u>	<u>265,966</u>	<u>237,382</u>
Total funds carried forward	<u>220,480</u>	<u>37,715</u>	<u>258,195</u>	<u>265,966</u>

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				
<u>Direct Charitable Expenditure:</u>				
Conference report – distribution	-	-	-	-
ILA Scholarship Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Staff Costs:</u>				
Administrative salary, bookkeeping and secretarial services	66,406	-	66,406	58,894
Pension costs	<u>4,600</u>	<u>-</u>	<u>4,600</u>	<u>4,600</u>
	<u>71,006</u>	<u>-</u>	<u>71,006</u>	<u>63,494</u>
<u>Management and Administration:</u>				
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 150 th 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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>69,535</u>	<u>14,217</u>	<u>83,752</u>	<u>47,411</u>
Total Expenditure	<u>140,541</u>	<u>14,217</u>	<u>154,758</u>	<u>110,905</u>

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
<i>Less: Provision for doubtful debts</i>		<i>29,185</i>	<i>21,453</i>
Cash at bank and in hand		<u>213,395</u>	<u>245,757</u>
		263,639	271,462
Creditors – amounts falling due within one year	4	<u>5,444</u>	<u>5,496</u>
		<u>258,195</u>	<u>265,966</u>
Net Assets		<u>258,195</u>	<u>265,966</u>
Funds			
Unrestricted Funds		220,480	214,034
Restricted Fund		<u>37,715</u>	<u>51,932</u>
Total Funds	5	<u>258,195</u>	<u>265,966</u>

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.

INTERNATIONAL LAW ASSOCIATION

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 1 st January 2022	25,008	4,256	29,264
Add: Additions		1,726	1,726
<u>Deduct: Depreciation</u>	<u>25,008</u>	<u>4,256</u>	<u>29,264</u>
At 1 st January 2022	-	-	-
Charge for the year	-	-	-
	<u>25,008</u>	<u>4,256</u>	<u>29,264</u>
Net book value at 31 st December 2022	-	1,726	1,726
Net book value at 31 st December 2021	-	-	-

3 Debtors

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

4 Creditors

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

INTERNATIONAL LAW ASSOCIATION

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

5 Analysis of Funds

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

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

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
<u>TOTAL</u>	<u>£</u>	<u>146,822</u>

**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.*