

INTERNATIONAL LAW ASSOCIATION
ACCOUNTS FOR YEAR END – 31st DECEMBER 2023

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2023

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 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.



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


Sanjay Magecha (Oct 12, 2024 18:36 GMT+1)

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	<u>130,118</u>	<u>-</u>	<u>130,118</u>	<u>126,679</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>30</u>
	<u>22,438</u>	<u>-</u>	<u>22,438</u>	<u>20,308</u>
Total Incoming Resources	152,556	-	152,556	146,987
Deduct: Total Expenditure (Page 6)	<u>124,321</u>	<u>-</u>	<u>124,321</u>	<u>154,758</u>
Net Surplus (<i>Deficit</i>) for the year	28,235	-	28,235	(7,771)
Total funds brought forward	<u>220,480</u>	<u>37,715</u>	<u>258,195</u>	<u>265,966</u>
Total funds carried forward	<u>248,715</u>	<u>37,715</u>	<u>286,430</u>	<u>258,195</u>

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				
<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	58,041	-	58,041	66,406
Pension costs	<u>4,989</u>	<u>-</u>	<u>4,989</u>	<u>4,600</u>
	<u>63,030</u>	<u>-</u>	<u>63,030</u>	<u>71,006</u>
<u>Management and Administration:</u>				
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 150 th anniversary conference	-	-	-	6,445
Bank and credit card charges	3,561	-	3,561	2,333
Bad Debts	3,073	-	3,073	7,732
Depreciation	<u>432</u>	<u>-</u>	<u>432</u>	<u>-</u>
	<u>61,291</u>	<u>-</u>	<u>61,291</u>	<u>83,752</u>
Total Expenditure	<u>124,321</u>	<u>-</u>	<u>124,321</u>	<u>154,758</u>

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
<i>Less: Provision for doubtful debts</i>		32,258	29,185
Cash at bank and in hand		<u>249,796</u>	<u>213,395</u>
		292,815	263,639
Creditors – amounts falling due within one year	4	<u>6,385</u>	<u>5,444</u>
		<u>286,430</u>	<u>258,195</u>
Net Assets		<u>286,430</u>	<u>258,195</u>
Funds			
Unrestricted Funds		248,715	220,480
Restricted Fund		<u>37,715</u>	<u>37,715</u>
Total Funds	5	<u>286,430</u>	<u>258,195</u>

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 1 st January 2023	25,008	5,982	30,990
Add: Additions		-	-
<u>Total Fixed Assets</u>	<u>25,008</u>	<u>5,982</u>	<u>30,990</u>
<u>Deduct: Depreciation</u>			
At 1 st January 2023	25,008	4,256	29,264
Charge for the year	-	432	432
	<u>25,008</u>	<u>4,688</u>	<u>29,696</u>
Net book value at 31 st December 2023	-	1,294	1,294
Net book value at 31 st December 2022	-	1,726	1,726

3 Debtors

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

4 Creditors

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

INTERNATIONAL LAW ASSOCIATION

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

5 Analysis of Funds

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

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
Canada	£ 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
<u>TOTAL</u>	<u>£</u>	<u>152,263</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.*