

INTERNATIONAL LAW ASSOCIATION
ACCOUNTS FOR YEAR END – 31st DECEMBER 2024

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2024

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 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.



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.



S Magecha
TG Associates Ltd
Chartered Accountants
7 Jardine House
Harrobian 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	<u>142,139</u>	<u>-</u>	<u>142,139</u>	<u>130,118</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>8,169</u>	<u>-</u>	<u>8,169</u>	<u>22,438</u>
Total Incoming Resources	150,308	-	150,308	152,556
Deduct: Total Expenditure (Page 6)	<u>157,117</u>	<u>22,008</u>	<u>178,991</u>	<u>124,321</u>
Net Surplus (<i>Deficit</i>) for the year	(6,809)	(22,008)	(28,817)	28,235
Total funds brought forward	<u>248,715</u>	<u>37,715</u>	<u>286,430</u>	<u>258,195</u>
Total funds carried forward	<u>241,906</u>	<u>15,707</u>	<u>257,613</u>	<u>286,430</u>

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				
<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	60,471	-	60,471	58,041
Pension costs	<u>5,036</u>	<u>-</u>	<u>5,036</u>	<u>4,989</u>
	<u>65,507</u>	<u>-</u>	<u>65,507</u>	<u>63,030</u>
<u>Management and Administration:</u>				
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	<u>432</u>	<u>-</u>	<u>432</u>	<u>432</u>
	<u>91,610</u>	<u>22,008</u>	<u>113,618</u>	<u>61,291</u>
Total Expenditure	<u>157,117</u>	<u>22,008</u>	<u>179,125</u>	<u>124,321</u>

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
<i>Less: Provision for doubtful debts</i>		<i>48,846</i>	<i>32,258</i>
Cash at bank and in hand		<u>214,300</u>	<u>249,796</u>
Total Assets		264,010	292,815
Creditors – amounts falling due within one year	4	<u>6,397</u>	<u>6,385</u>
		<u>257,613</u>	<u>286,430</u>
Net Assets		<u>257,613</u>	<u>286,430</u>
Funds			
Unrestricted Funds		241,906	248,715
Restricted Fund		<u>15,707</u>	<u>37,715</u>
Total Funds	5	<u>257,613</u>	<u>286,430</u>

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 R. Hofmann (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 1 st January 2024	25,008	5,983	30,990
Add: Additions		-	-
<u>Total Fixed Assets</u>	<u>25,008</u>	<u>5,983</u>	<u>30,990</u>
<u>Deduct: Depreciation</u>			
At 1 st January 2023	25,008	4,688	29,696
Charge for the year	-	432	432
	<u>25,008</u>	<u>5,120</u>	<u>30,128</u>
Net book value at 31 st December 2024	-	863	863
Net book value at 31 st December 2023	-	1,294	1,294

3 Debtors

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

4 Creditors

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

INTERNATIONAL LAW ASSOCIATION

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

5 Analysis of Funds

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

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
<u>TOTAL</u>	<u>£ 150,040</u>