

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2020

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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 (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
Harrobian 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	<u>126,683</u>	-	<u>126,683</u>	<u>115,987</u>
Sales				
Publications	-	-	-	<u>11,189</u>
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	<u>25</u>	<u>-</u>	<u>25</u>	<u>25</u>
	<u>30,721</u>	<u>41,474</u>	<u>72,195</u>	<u>14,986</u>
Total Incoming Resources	157,404	41,474	198,878	142,162
Deduct: Total Expenditure (Page 6)	<u>134,327</u>	<u>66</u>	<u>134,393</u>	<u>146,735</u>
Net Surplus (<i>Deficit</i>) for the year	23,077	41,408	64,485	(4,573)
Total funds brought forward	<u>162,373</u>	<u>10,524</u>	<u>172,897</u>	<u>177,470</u>
Total funds carried forward	<u>185,450</u>	<u>51,932</u>	<u>237,382</u>	<u>172,897</u>

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				
<u>Direct Charitable Expenditure:</u>				
Conference report – distribution	-	-	-	10,731
ILA Scholarship Fund	-	-	-	-
			-	<u>10,731</u>
<u>Staff Costs:</u>				
Administrative salary, bookkeeping and secretarial services	56,477	-	56,477	79,802
Pension costs	<u>4,648</u>	-	<u>4,648</u>	<u>6,731</u>
	<u>61,125</u>	-	<u>61,125</u>	<u>86,533</u>
<u>Management and Administration:</u>				
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	<u>7,196</u>	-	<u>7,196</u>	<u>6,978</u>
	<u>73,202</u>	<u>66</u>	<u>73,268</u>	<u>49,471</u>
Total Expenditure	<u>134,327</u>	<u>66</u>	<u>134,393</u>	<u>146,735</u>

INTERNATIONAL LAW ASSOCIATION
BALANCE SHEET AS AT 31st DECEMBER 2020

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

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

INTERNATIONAL LAW ASSOCIATION

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.

INTERNATIONAL LAW ASSOCIATION

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 1 st January 2020	25,008	4,256	29,264
<u>Deduct: Depreciation</u>			
At 1 st January 2020	18,756	3,312	22,068
Charge for the year	<u>6,252</u>	<u>944</u>	<u>7,196</u>
	<u>25,008</u>	<u>4,256</u>	<u>29,264</u>
Net Book Value at 31 st December 2020	-	-	-
Net book value at 31 st December 2019	<u>6,252</u>	<u>944</u>	<u>7,196</u>

3 Debtors

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

4 Creditors

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

INTERNATIONAL LAW ASSOCIATION

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

5 Analysis of Funds

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









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)
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