

**INTERNATIONAL LAW ASSOCIATION**

**ACCOUNTS – 31<sup>st</sup> DECEMBER 2021**

# **INTERNATIONAL LAW ASSOCIATION**

## **ACCOUNTS – 31<sup>st</sup> DECEMBER 2021**

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## 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 79<sup>th</sup> Biennial International Law Conference Kyoto 2020 was published and preparations for the 80<sup>th</sup> 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 150<sup>th</sup> 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 (Oct 21, 2022 12:02 GMT+1)

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**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 31<sup>st</sup> December 2021**

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

17<sup>th</sup> June 2022

# INTERNATIONAL LAW ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31<sup>st</sup> DECEMBER 2021

	Unrestricted Funds £	Restricted Fund £	Total 2021 £	Total 2020 £
<b>Incoming Resources</b>				
Subscriptions	<u>129,685</u>	<u>-</u>	<u>129,685</u>	<u>126,683</u>
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	<u>725</u>	<u>-</u>	<u>725</u>	<u>25</u>
	<u>9,804</u>	<u>-</u>	<u>9,804</u>	<u>72,195</u>
<b>Total Incoming Resources</b>	139,489	-	139,489	198,878
<b>Deduct: Total Expenditure (Page 6)</b>	<u>110,905</u>	<u>-</u>	<u>110,905</u>	<u>134,393</u>
<b>Net Surplus (<i>Deficit</i>) for the year</b>	28,584	-	28,584	64,485
Total funds brought forward	<u>185,450</u>	<u>51,932</u>	<u>237,382</u>	<u>172,897</u>
<b>Total funds carried forward</b>	<u>214,034</u>	<u>51,932</u>	<u>265,966</u>	<u>237,382</u>

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 31<sup>st</sup> DECEMBER 2021

	Unrestricted Funds £	Restricted Fund £	Total 2021 £	Total 2020 £
<b>Expenditure</b>				
<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	58,894	-	58,894	56,477
Pension costs	<u>4,600</u>	<u>-</u>	<u>4,600</u>	<u>4,648</u>
	<u>63,494</u>	<u>-</u>	<u>63,494</u>	<u>61,125</u>
<u>Management and Administration:</u>				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,196</u>
	<u>47,411</u>	<u>-</u>	<u>47,411</u>	<u>73,268</u>
<b>Total Expenditure</b>	<u>110,905</u>	<u>-</u>	<u>110,905</u>	<u>134,393</u>



**INTERNATIONAL LAW ASSOCIATION**  
**BALANCE SHEET AS AT 31<sup>st</sup> DECEMBER 2021**

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

Approved and signed on behalf of the Executive Council on <sup>Oct 21, 2022</sup> ..... (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 31<sup>st</sup> 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 31<sup>st</sup> DECEMBER 2021

### 2 Tangible Fixed Assets

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

### 3 Debtors

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

### 4 Creditors

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

# INTERNATIONAL LAW ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31<sup>st</sup> DECEMBER 2021

### 5 Analysis of Funds

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

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31<sup>st</sup> DECEMBER 2021

## 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
<b><u>TOTAL</u></b>	<b><u>£</u></b>	<b><u>138,755</u></b>