INTERNATIONAL LAW ASSOCIATION

ACCOUNTS FOR YEAR END – 31st DECEMBER 2025

INTERNATIONAL LAW ASSOCIATION

ACCOUNTS – 31st DECEMBER 2025

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INTERNATIONAL LAW ASSOCIATION

Annual Report for the year ended 31 December 2025

The Officers and Members of the Management Committee of the International Law Association (ILA) present this Report for the year ended 31 December 2025.

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 Lucas Lixinski (Australia)	Director of Studies	Elected first term 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.

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. The EOI have been sent to those branches in 2025 that have expressed interest in hosting the biennial conference.

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.

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.



Professor Christine Chinkin
Chair, International Law Association
October 2026

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF RESPONSIBILITIES OF THE EXECUTIVE COUNCIL OF THE 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 2025

We report on the accounts of the Association for the year ended 31st December 2025 that are set out on pages 5 to 11.

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. We are qualified to undertake the examination by being a member of the Association of International Accountants.

It is our 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 our attention.

Basis of independent examiner's statement

Our 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 our examination, no matter has come to my attention:

(1) which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

KKP & Co

KKP & Co Limited
Association of International Accountants

46 Syon Lane
Isleworth
Middlesex
TW7 5NQ

28 October 2026

INTERNATIONAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31st DECEMBER 2025

	Unrestricted Funds £	Restricted Fund £	Total 2025 £	Total 2024 £
Incoming Resources				
Subscriptions	115,726	-	115,726	142,139
Sales				
Publications	5,855	-	5,855	334
Deposit interest	0	-	0	268
Contribution towards administration	3,500	-	3,500	3,500
Conference income	-	-	-	-
Royalties	2,818	-	2,818	4,067
ILA Scholarship Fund	-	-	-	-
Other income		-	-	-
	12,173	-	12,173	8,169
Total Incoming Resources	127,899	-	127,899	150,308
Deduct: Total Expenditure (Page 6)	127,890	0	127,890	178,991
Net Surplus *(Deficit)* for the year	9	0	9	(28,817)
Total funds brought forward	241,906	15,707	257,613	286,430
Total funds carried forward	241,915	15,707	257,622	257,613

There were no recognised gains or losses for 2025 or 2024 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 2025

	Unrestricted Funds £	Restricted Fund £	Total 2025 £	Total 2024 £
Expenditure				
Direct Charitable Expenditure:				
Conference report – distribution	-	-	-	-
ILA Scholarship Fund	-	-	-	-
	-	-	-	-
Staff Costs:				
Administrative salary, bookkeeping and secretarial services	70,525	-	70,525	60,471
Pension costs	9,647	-	9,647	5,036
	80,172	-	80,172	65,507
Management and Administration:				
Rent and rates	11,012	-	11,012	10,049
Insurance	2,964	-	2,964	2,964
Postage, stationery and photocopying	424	-	424	1,958
Telephone, fax and internet	1,742	-	1,742	1,749
Website support, licence and consultancy	9,595	-	9,595	5,828
Legal and professional	8,100	-	8,100	1,314
Accountants' remuneration	4,327	-	4,327	4,980
Executive Council functions and meetings	-	-	-	-
Conference expenses	17,113	0	17,113	54,226
Office and sundries	8,811	-	8,811	2,914
Officers' expenses and travel	0	-	0	8,133
Bank and credit card charges	3,391	-	3,391	2,483
Bad Debts	-20,193	-	-20,193	16,588
Depreciation	432	-	432	432
	47,718	0	47,718	113,618
Total Expenditure	127,890	0	127,890	179,125

INTERNATIONAL LAW ASSOCIATION

BALANCE SHEET AS AT 31st DECEMBER 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	2	431	863
Current Assets			
Debtors	3	99,849	97,693
Less: Provision for doubtful debts		*-28,653*	*-48,846*
Cash at bank and in hand		190,595	214,300
Total Assets		262,222	264,010
Creditors – amounts falling due within one year	4	*4,600*	*6,397*
		257,622	257,613
Net Assets		257,622	257,613
Funds			
Unrestricted Funds		241,915	241,906
Restricted Fund		15,707	15,707
Total Funds	5	257,622	257,613

Approved and signed on behalf of the Executive Council on 28th October 2026.

The notes on pages 8 to 12 form an integral part of these accounts.



Professor Dr R Hofmann
Hon. Treasurer

INTERNATIONAL LAW ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2025

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 had 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 2025

2 Tangible Fixed Assets

	Website Development costs	Office Equipment	Total
	£	£	£
At cost at 1st January 2025	25,008	5,983	30,990
Add: Additions		-	-
Total Fixed Assets	25,008	5,983	30,990
Deduct: Depreciation			
At 1st January 2024	25,008	5,120	30,127
Charge for the year	-	432	432
	25,008	5,552	30,559
Net book value at 31st December 2025	-	431	431
Net book value at 31st December 2024	-	863	863

3 Debtors

	2025	2024
	£	£
Amounts receivable within one year:		
Trade debtors	98,967	97,693
Less: Provision for doubtful debts	*26,653*	*48,846*
Other debtors	-	-
Prepayments	882	-
	73,196	48,847

4 Creditors

Amounts falling due within one year:		
Other creditors	856	840
Tax and national insurance	-	-
Accruals and deferred income	3,744	5,557
	4,600	6,397

5 Analysis of Funds

	As at 1 January 2025	Incoming Resources	Expenditure	As at 31 December 2025
Unrestricted funds	241,906	127,899	127,876	241,929
Restricted fund:				
ILA Scholarship Fund	15,707	-	0	15,707
	257,613	127,899	127,876	257,636

6 Branch Subscriptions, Royalties, Publications and Contribution to administration

Location	Amount invoiced	Location	Amount invoiced
Albanian	£435	Italy	£6,030
American	£18,883	Japan	£4,469
Argentine	£735	Jordan	£390
Australia	£2,649	Korean	£2,160
Austria	£1,845	Malta	£900
Bangladesh	£360	Mauritius	£300
Belgium	£1,980	Mexico	-£2,114
Brazil	£5,265	Mongolia	£330
British	£10,215	New Zealand	-£450
British - Greece	£154	Nicaragua	£30
Bulgaria	-£1,320	Nigeria	£4,080
Cameroon	£330	North Macedonia	£330
Canada	£1,500	Norway	£3,060
Caribbean	1470	Pakistan	-£5,700
Chile	£630	Peru	-£270
Chinese (Taiwan)	-£120	Poland	£1,260
Colombia	£0	Portugal	£1,620
Croatia	£600	Qatar	£630
Czech	£780	Romania	£810
Denmark	£1,545	Senegal	£270
East African	£90	Serbia	-£60
Finland	£990	Singapore	£3,240
France	£8,777	Slovakia	-£476
Germany	£10,255	Slovenia	£2,310
Greece	-£851	South African	-£620
Headquarters	£18,603	Spain	£1,380
Hong Kong	£270	Sweden	£4,530
Hungary	£1,320	Switzerland	£2,280
India	£1,680	The Netherlands (Dutch)	£7,495
Indonesia	£570	Ukraine	-£450
Ireland	£630	United Arab Emirates	£345
Israel	-£780	Venezuela	£300
			£127,899