

990

Form

Department of the Treasury

Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](#) for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 01-01-2024 , and ending 12-31-2024

B Check if applicable:

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

INTERNATIONAL BAR ASSOCIATION

Doing business as

IBA

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

53-64 CHANCERY LANE

City or town, state or province, country, and ZIP or foreign postal code

LONDON, ENGLAND WC2A 1QS

United Kingdom (England, Northern Ireland, Scotland, and Wales)

F Name and address of principal officer:

MARK ELLIS

53-64 CHANCERY LANE

LONDON, ENGLAND WC2A 1QS

UK

D Employer identification number

13-1660722

E Telephone number

(207) 842-0090

G Gross receipts \$

31,551,070

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.IBANET.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2007

M State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:

TO PROMOTE AN EXCHANGE OF INFORMATION BETWEEN LEGAL ASSOCIATIONS WORLDWIDE, TO SUPPORT THE INDEPENDENCE OF THE JUDICIARY AND THE RIGHT OF LAWYERS TO PRACTICE AND TO SUPPORT HUMAN RIGHTS FOR LAWYERS WORLDWIDE.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)

3

153

4 Number of independent voting members of the governing body (Part VI, line 1b)

4

153

5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)

5

3

6 Total number of volunteers (estimate if necessary)

6

255

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a

0

b Net unrelated business taxable income from Form 990-T, Part I, line 11

7b

0

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Prior Year

Current Year

998,342

456,237

33,249,036

30,552,176

-178,538

502,214

25,228

40,443

34,094,068

31,551,070

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25)

0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses. Subtract line 18 from line 12

766,434

981,767

0

0

7,674,431

8,532,880

0

0

22,692,104

22,404,136

31,132,969

31,918,783

2,961,099

-367,713

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances. Subtract line 21 from line 20

Beginning of Current Year

End of Year

50,660,254

49,424,766

7,966,421

5,641,165

42,693,833

43,783,601

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

MARK ELLIS EXECUTIVE DIRECTOR

Type or print name and title

2025-11-06

Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

2025-11-06

Check ☐ if self-employed

PTIN

P01423033

Firm's name

RSM US LLP

Firm's EIN

42-0714325

Firm's address

7351 OFFICE PARK PLACE

MELBOURNE, FL 329408229

Phone no.

(321) 751-6200

May the IRS discuss this return with the preparer shown above? See Instructions.

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2024)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☐

1 Briefly describe the organization’s mission:

TO SUPPLY A PROGRAM OF CONFERENCES/SEMINARS TO ITS MEMBERS PROVIDING SIGNIFICANT EDUCATIONAL CONTENT AND NETWORKING OPPORTUNITY TOGETHER WITH PUBLICATIONS WITH A MATERIAL EDUCATIONAL CONTENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization’s program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)
ANNUAL CONFERENCE MEXICO CITY:THIS IS THE FLAGSHIP CONFERENCE OF THE IBA AND IS THE LARGEST GATHERING OF THE INTERNATIONAL LEGAL COMMUNITY IN THE WORLD. A MEETING PLACE OF MORE THAN 4,283 LAWYERS AND OTHERS FROM THE LEGAL PROFESSION ACROSS THE GLOBE ENGAGED IN 220 WORKING SESSIONS COVERING ALL AREAS OF PRACTICE RELEVANT TO INTERNATIONAL LEGAL PRACTITIONERS.REVENUE - \$11,526,730EXPENSES - \$8,709,613

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
IBA ADMINISTRATIVE OFFICE IN LONDON: THE LONDON OFFICE UNDERTAKES MOST OF THE SUPPORT WORK FOR IBA ACTIVITIES ASIDE FROM THE REGIONAL OFFICES AND IS WHERE 85 OF THE STAFF ARE BASED.REVENUE - \$0EXPENSES - \$10,718,824

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
COST OF PUBLICATIONS: A SIGNIFICANT BENEFIT OF MEMBERSHIP IS ACCESS TO THE QUALITY PUBLICATIONS PRODUCED BY THE ASSOCIATION. IBA GLOBAL INSIGHT (IGI) (FORMERLY INTERNATIONAL BAR NEWS - IBN) IS THE IBA'S FLAGSHIP MAGAZINE. PUBLISHED SIX TIMES A YEAR AND DISTRIBUTED TO ALL MEMBERS OF THE IBA, IGI CONTAINS ARTICLES COVERING TOPICAL LEGAL AND BUSINESS ISSUES, AS WELL AS HIGHLIGHTING IBA INITIATIVES AND ACTIVITIES.REVENUE - \$54,846EXPENSES - \$379,263

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions. 	2	Yes
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I 	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III 	5	Yes
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a	Yes
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)?	11f	No
12a If "Yes," complete Schedule D, Part XI. Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	Yes
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	Yes
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 	15	Yes
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV 	16	Yes
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions.	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	No

Part IV

Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	
26 Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?	26	No
27 If "Yes," complete Schedule L, Part I. Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	No
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	No
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	30	No
31 If "Yes," complete Schedule M. Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?	33	No
34 If "Yes," complete Schedule R, Part I. Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	Yes
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	No
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

☒

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V		Statements Regarding Other IRS Filings and Tax Compliance (continued)		
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		2a	3	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	Yes	
b If "Yes," enter the name of the foreign country: U.K , B R , J E , K S , N L , I M				
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .		5a		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a	Yes	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	Yes	
7 Organizations that may receive deductible contributions under section 170(c).				
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a		
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d If "Yes," indicate the number of Forms 8282 filed during the year		7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9 Sponsoring organizations maintaining donor advised funds.				
a Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10 Section 501(c)(7) organizations. Enter:				
a Initiation fees and capital contributions included on Part VIII, line 12		10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b		
11 Section 501(c)(12) organizations. Enter:				
a Gross income from members or shareholders		11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a Is the organization licensed to issue qualified health plans in more than one state?		13a		
Note. See the instructions for additional information the organization must report on Schedule O.				
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b		
c Enter the amount of reserves on hand		13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		15		No
16 Is the organization subject to the section 4968 excise tax on net investment income?		16		No
If "Yes," complete Form 4720, Schedule O.				
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?		17		
If "Yes," complete Form 6069.				

Part VI

Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	Yes	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No	
10a	Did the organization have local chapters, branches, or affiliates?	Yes	
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		No
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?		No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization		No
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:

LUCIE RISLEY 53-64 CHANCERY LANE LONDON, ENGLAND WC2A 1QS UK

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization’s tax year.
- List all of the organization’s **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization’s **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization’s five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization’s **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization’s **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(1) ALMUDENA ARPON DE MENDIVIL PRESIDENT	10.00	X						0	0	0
(2) JAIME CAREY VICE-PRESIDENT	5.00	X						0	0	0
(3) CLAUDIO VISCO VICE-PRESIDENT	5.00	X						0	0	0
(4) JORG MENZER SECRETARY-GENERAL/PAST CHAIR SPPI	5.00	X						0	0	0
(5) PASCALE LAGESSE IBA & LPD TREASURER	2.00	X						0	0	0
(6) AMIR SINGH PASRICH IBA & LPD ASST. TREASURER	2.00	X						0	0	0
(7) CAROLA VAN DEN BRUINHORST LPD CHAIR	2.00	X						0	0	0
(8) DANIEL DEL RIO LPD VICE CHAIR	2.00	X						0	0	0
(9) KEN MURPHY BIC CHAIR	2.00	X						0	0	0
(10) STEVEN RICHMAN BIC SENIOR VICE CHAIR	2.00	X						0	0	0
(11) MYRA GARRETT SPPI CHAIR	2.00	X						0	0	0
(12) BABATUNDE AJIBADE SPPI VICE CHAIR-TREASURER	2.00	X						0	0	0
(13) PETER BARTLETT PAST CHAIR LPD	1.00 1.00	X						0	0	0
(14) KIMITOSHI YABUKI PAST CHAIR BIC	1.00	X						0	0	0
(15) ALL CHINA LAWYERS ASSOCIATION COUNCIL MEMBER	1.00		X					0	0	0
(16) AMERICAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X					0	0	0
(17) ANKARA BAR ASSOCIATION COUNCIL MEMBER	1.00		X					0	0	0

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Former highest compensated employee		
(18) ASOCIACION NACIONAL DE ABOGADOS DE EM COUNCIL MEMBER	1.00		X				0	0
(19) ASSOCIATION OF MONGOLIAN ADVOCATES COUNCIL MEMBER	1.00		X				0	0
(20) AUSTRIAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(21) BAHAMAS BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(22) BAR ASSOCIATION OF INDIA COUNCIL MEMBER	1.00		X				0	0
(23) BAR ASSOCIATION OF SERBIA COUNCIL MEMBER	1.00		X				0	0
(24) BAR ASSOCIATION OF SRI LANKA COUNCIL MEMBER	1.00		X				0	0
(25) BAR ASSOCIATION OF THE KINGDOM OF CAM COUNCIL MEMBER	1.00		X				0	0
(26) BAR ASSOCIATION OF THE REPUBLIC OF SR COUNCIL MEMBER	1.00		X				0	0
(27) BAR COUNCIL OF INDIA COUNCIL MEMBER	1.00		X				0	0
(28) BAR COUNCIL OF IRELAND COUNCIL MEMBER	1.00		X				0	0
(29) BAR COUNCIL OF THE MALDIVES COUNCIL MEMBER	1.00		X				0	0
(30) BAR OF NORTHERN IRELAND COUNCIL MEMBER	1.00		X				0	0
(31) BARBADOS BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(32) BARRA MEXICANA COLEGIO DE ABOGADOS COUNCIL MEMBER	1.00		X				0	0
(33) BERMUDA BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(34) BUDAPEST BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(35) CAMARA DE SERVICIOS LEGALES - ANDI COUNCIL MEMBER	1.00		X				0	0
(36) CANADIAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(37) CAYMAN ISLANDS LEGAL PRACTITIONERS AS COUNCIL MEMBER	1.00		X				0	0
(38) CHAMBER OF ADVOCATES - MALTA COUNCIL MEMBER	1.00		X				0	0
(39) COLEGIO DE ABOGADOS DE CHILE COUNCIL MEMBER	1.00		X				0	0
(40) COLEGIO DE ABOGADOS DE COSTA RICA COUNCIL MEMBER	1.00		X				0	0
(41) COLEGIO DE ABOGADOS DE LA CIUDAD DE B COUNCIL MEMBER	1.00		X				0	0
(42) COLEGIO DE ABOGADOS DE LIMA COUNCIL MEMBER	1.00		X				0	0
(43) COLEGIO DE ABOGADOS DEL PARAGUAY COUNCIL MEMBER	1.00		X				0	0
(44) COLEGIO DE ABOGADOS DEL URUGUAY COUNCIL MEMBER	1.00		X				0	0
(45) COLEGIO PUBLICO DE ABOGADOS DE LA CAP COUNCIL MEMBER	1.00		X				0	0
(46) CONSEIL NATIONAL DES BARREAUX COUNCIL MEMBER	1.00		X				0	0
(47) CONSEJO GENERAL DE LA ABOGACIA ESPANO COUNCIL MEMBER	1.00		X				0	0
(48) CROATIAN BAR ASSOCIATIN COUNCIL MEMBER	1.00		X				0	0
(49) CURACAO BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(50) CYPRUS BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(51) DANISH BAR AND LAW SOCIETY COUNCIL MEMBER	1.00		X				0	0
(52) DARFUR BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(53) DEUTSCHER ANWALTVEREIN COUNCIL MEMBER	1.00		X				0	0
(54) ESTONIA BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(55) ETHIOPIAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(56) FACULTY OF ADVOCATES COUNCIL MEMBER	1.00		X				0	0
(57) FEDERATION OF THE LAW SOCIETIES OF CA COUNCIL MEMBER	1.00		X				0	0
(58) FIJI LAW SOCIETY COUNCIL MEMBER	1.00		X				0	0
(59) FINNISH BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(60) GAMBIA BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(61) GENERAL COUNCIL OF THE BAR OF ENGLAND COUNCIL MEMBER	1.00		X				0	0
(62) GENERAL COUNCIL OF THE BAR OF SOUTH A COUNCIL MEMBER	1.00		X				0	0
(63) GEORGIAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(64) GERMAN FEDERAL BAR COUNCIL MEMBER	1.00		X				0	0
(65) GHANA BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(66) GUYANA BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(67) HONG KONG BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(68) HUNGARIAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(69) ICELANDIC BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(70) ILLUSTRE COLLEGI DADVOCATS DE BARCEL COUNCIL MEMBER	1.00		X				0	0
(71) ILUSTRE COLEGIO DE ABOGADOS DE MADRID COUNCIL MEMBER	1.00		X				0	0
(72) INDONESIAN ADVOCATES ASSOCIATION (PER COUNCIL MEMBER	1.00		X				0	0
(73) INTEGRATED BAR OF THE PHILIPPINES COUNCIL MEMBER	1.00		X				0	0
(74) INTERNATIONAL UNION (COMMONWEALTH) OF COUNCIL MEMBER	1.00		X				0	0
(75) IRANIAN CENTRAL BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(76) IRAQI BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(77) ISRAEL BAR COUNCIL MEMBER	1.00		X				0	0
(78) JAMAICAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(79) JAPAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(80) JAPAN FEDERATION OF BAR ASSOCIATIONS COUNCIL MEMBER	1.00		X				0	0
(81) JORDAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(82) KAZAKHSTAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(83) KOREAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(84) KOSOVA CHAMBER OF ADVOCATES COUNCIL MEMBER	1.00		X				0	0
(85) KUWAIT BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(86) LATVIAN COUNCIL OF SWORN ADVOCATES COUNCIL MEMBER	1.00		X				0	0
(87) LAW ASSOCIATION OF TRINIDAD & TOBAGO COUNCIL MEMBER	1.00		X				0	0
(88) LAW ASSOCIATION OF ZAMBIA COUNCIL MEMBER	1.00		X				0	0
(89) LAW COUNCIL IN GIBRALTAR COUNCIL MEMBER	1.00		X				0	0
(90) LAW COUNCIL OF AUSTRALIA COUNCIL MEMBER	1.00		X				0	0
(91) LAW SOCIETY OF ENGLAND & WALES COUNCIL MEMBER	1.00		X				0	0
(92) LAW SOCIETY OF HONG KONG COUNCIL MEMBER	1.00		X				0	0
(93) LAW SOCIETY OF IRELAND COUNCIL MEMBER	1.00		X				0	0
(94) LAW SOCIETY OF JERSEY COUNCIL MEMBER	1.00		X				0	0
(95) LAW SOCIETY OF KENYA COUNCIL MEMBER	1.00		X				0	0
(96) LAW SOCIETY OF NAMIBIA COUNCIL MEMBER	1.00		X				0	0
(97) LAW SOCIETY OF NORTHERN IRELAND COUNCIL MEMBER	1.00		X				0	0
(98) LAW SOCIETY OF SINGAPORE COUNCIL MEMBER	1.00		X				0	0
(99) LAW SOCIETY OF SOUTH AFRICA COUNCIL MEMBER	1.00		X				0	0
(100) LAW SOCIETY OF ZIMBABWE COUNCIL MEMBER	1.00		X				0	0
(101) LEGAL PRACTICE COUNCIL OF SOUTH AFRIC COUNCIL MEMBER	1.00		X				0	0
(102) LIECHTENSTEINISCHE RECHTSANWALTSKAMME COUNCIL MEMBER	1.00		X				0	0
(103) LITHUANIAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(104) MAJLIS PEGUAM (BAR COUNCIL MALAYSIA) COUNCIL MEMBER	1.00		X				0	0
(105) MALAWI LAW SOCIETY COUNCIL MEMBER	1.00		X				0	0
(106) MAURITIUS BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(107) MONGOLIAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(108) MOZAMBIQUE BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(109) NATIONAL ASSOCIATION OF ROMANIAN BARS COUNCIL MEMBER	1.00		X				0	0
(110) NATIONAL BAR ASSOCIATION OF BANGLADES COUNCIL MEMBER	1.00		X				0	0
(111) NATIONAL BAR ASSOCIATION OF KAZAKHSTA COUNCIL MEMBER	1.00		X				0	0
(112) NATIOWIDE UNION OF IRANIAN BAR ASSOC COUNCIL MEMBER	1.00		X				0	0
(113) NEDERLANDSE ORDE VAN ADVOCATEN BIJ DE COUNCIL MEMBER	1.00		X				0	0
(114) NEPAL BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(115) NEPAL LAW SOCIETY COUNCIL MEMBER	1.00		X				0	0
(116) NETHERLANDS BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(117) NEW ZEALAND BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(118) NEW ZEALAND LAW SOCIETY COUNCIL MEMBER	1.00		X				0	0
(119) NIGERIAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(120) NORWEGIAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(121) ORDE VAN VLAAMSE BALIES COUNCIL MEMBER	1.00		X				0	0
(122) ORDEM DOS ADVOGADOS DO BRASIL COUNCIL MEMBER	1.00		X				0	0
(123) ORDEM DOS AVOGADOS DE CABO VERDE COUNCIL MEMBER	1.00		X				0	0
(124) ORDEM DOS AVOGADOS PORTUGUESES COUNCIL MEMBER	1.00		X				0	0
(125) ORDINE DEGLI AVVOCATI DI MILANO COUNCIL MEMBER	1.00		X				0	0
(126) ORDINE DEGLI AVVOCATI DI ROMA COUNCIL MEMBER	1.00		X				0	0
(127) ORDRE DES AVOCATS DE PARIS COUNCIL MEMBER	1.00		X				0	0
(128) ORDRE DES AVOCATS DU BARREAU DE LUXEM COUNCIL MEMBER	1.00		X				0	0
(129) ORDRE FRANCAIS DES AVOCATS DU BARREAU COUNCIL MEMBER	1.00		X				0	0
(130) PAKISTAN BAR COUNCIL COUNCIL MEMBER	1.00		X				0	0
(131) POLISH BAR COUNCIL COUNCIL MEMBER	1.00		X				0	0
(132) POLISH BAR OF LEGAL ADVISERS COUNCIL MEMBER	1.00		X				0	0
(133) RUSSIAN FEDERAL BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(134) RWANDA BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(135) SIERRA LEONE BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(136) SLOVAK BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(137) SLOVENIAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(138) SOCIETY OF ADVOCATES OF NAMIBIA COUNCIL MEMBER	1.00		X				0	0
(139) SUPREME BAR COUNCIL COUNCIL MEMBER	1.00		X				0	0
(140) SWEDISH BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(141) SWISS BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(142) TAIWAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(143) THAI BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(144) THE ASSOCIATION OF THE BAR OF NEW YOR COUNCIL MEMBER	1.00		X				0	0
(145) THE CZECH BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(146) THE LAW SOCIETY OF BOTSWANA COUNCIL MEMBER	1.00		X				0	0
(147) THE LAW SOCIETY OF SCOTLAND COUNCIL MEMBER	1.00		X				0	0
(148) THESSALONIKI BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(149) UGANDA LAW SOCIETY COUNCIL MEMBER	1.00		X				0	0
(150) UKRAINIAN BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(151) UKRAINIAN NATIONAL BAR ASSOCIATION COUNCIL MEMBER	1.00		X				0	0
(152) UNION OF TURKISH BARS COUNCIL MEMBER	1.00		X				0	0
(153) VIETNAM BAR FEDERATION COUNCIL MEMBER	1.00		X				0	0
(154) MARK ELLIS	35.00				X		759,583	0
CHIEF EXECUTIVE OFFICER	1.00							
(155) TIM HUGHES	35.00				X		441,323	0
DEP. CHIEF EXE. OFFICER								
(156) MICHAEL MAYA	37.50					X	240,473	0
DIRECTOR - NORTH AMERICA	1.00							53,548
(157) HELENA KENNEDY	35.00					X	182,487	0
HRI DIRECTOR								28,843
(158) JOE BELL	35.00					X	167,263	0
OPERATIONS DIRECTOR								32,137
(159) LUCIE RISLEY	28.00					X	186,172	0
DIRECTOR - FINANCE								31,721
(160) CARRIE BOWKER	35.00					X	163,467	0
DIRECTOR								23,769
1b Sub-Total								
1c Total from continuation sheets to Part VII, Section A								
d Total (add lines 1b and 1c)					2,140,768	0	170,018	
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization								15

							Yes	No
							3	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual							
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual						4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person						5	No

Section B. Independent Contractors

SERENDIB HOUSE 67A BOSTON MANOR RO BRENTFORD TW8 9JQ UK		
MCKINSEY & CO	LEGAL PROJECT WORK	693,307
MIGUEL ANGEL 23 MADRID 28010 SP		
SAP (UK) LTD	IT SUPPORT SERVICES AND LICENSING	386,824
CLOCKHOUSE PLACE BEDFORD ROAD FELTHAM TW14 UK		
BRECHER LLP	LEGAL SERVICES	236,432

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants, and Other	1a Federated campaigns . . . b Membership dues . . . c Fundraising events . . . d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a - 1f:\$ h Total. Add lines 1a-1f . . .	1a				
Amt Similar Amounts		1b				
		1c				
		1d				
		1e				
		1f	456,237			
		1g				
		456,237				
Program Service Revenue	2a CONFERENCE SEMINARS	Business Code	23,335,753	23,335,753		
		611600				
	b MEMBERSHIP INCOME	541100	7,161,577	7,161,577		
	c PUBLICATIONS	900099	54,846	54,846		
	d					
	e					
	f All other program service revenue.					
	g Total. Add lines 2a-2f.	30,552,176				

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		460,082			460,082	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real	(ii) Personal			
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other			
			41,407	725			
	b Less: cost or other basis and sales expenses	7b		0			
	c Gain or (loss)	7c		41,407		725	
	d Net gain or (loss)			42,132			42,132
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Other	11a OTHER INCOME	Business Code	611600	40,443	40,443		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			40,443			
	12 Total revenue. See instructions		31,551,070	30,592,619	0	502,214	

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	981,767			
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,200,906			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,530,969			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	739,666			
9 Other employee benefits				
10 Payroll taxes	61,339			
11 Fees for services (non-employees):				
a Management				
b Legal	58,190			
c Accounting	288,363			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	461,285			
13 Office expenses	952,913			
14 Information technology	1,356,257			
15 Royalties				
16 Occupancy	561,451			
17 Travel	453,405			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	14,347,981			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	704,881			
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a REGIONAL OFFICE EXPENSE	1,297,465			
b COUNCIL AND COMMITTEE	810,134			
c GRANT AIDED PROJECTS	566,882			
d PRINTING & PUBLICATIONS	379,263			
e All other expenses	165,666			
25 Total functional expenses. Add lines 1 through 24e	31,918,783			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

☐

				(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing			1		
	2	Savings and temporary cash investments		26,674,271	2	24,427,431	
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		2,998,854	4	2,408,543	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use			8		
	9	Prepaid expenses and deferred charges		1,835,387	9	1,506,590	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	1,350,153			
	b	Less: accumulated depreciation	10b	1,213,935	133,669	10c	136,218
	11	Investments—publicly traded securities		17,194,410	11	19,037,293	
	12	Investments—other securities. See Part IV, line 11			12		
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets		1,823,663	14	1,908,691	
	15	Other assets. See Part IV, line 11			15		
16	Total assets: Add lines 1 through 15 (must equal line 33)		50,660,254	16	49,424,766		
Liabilities	17	Accounts payable and accrued expenses		5,971,474	17	2,753,352	
	18	Grants payable			18		
	19	Deferred revenue		1,994,947	19	2,887,813	
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable to unrelated third parties			24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D			25		
	26	Total liabilities. Add lines 17 through 25		7,966,421	26	5,641,165	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions			27		
	28	Net assets with donor restrictions			28		
	Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds		0	29	0	
	30	Paid-in or capital surplus, or land, building or equipment fund		0	30	0	
	31	Retained earnings, endowment, accumulated income, or other funds		42,693,833	31	43,783,601	
	32	Total net assets or fund balances		42,693,833	32	43,783,601	
	33	Total liabilities and net assets/fund balances		50,660,254	33	49,424,766	

Part XI

Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	31,551,070
2	Total expenses (must equal Part IX, column (A), line 25)	2	31,918,783
3	Revenue less expenses. Subtract line 2 from line 1	3	-367,713
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	42,693,833
5	Net unrealized gains (losses) on investments	5	2,171,682
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-714,201
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	43,783,601

Part XII

Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Schedule B (Form 990) (Rev. January 2025) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
Name of the organization INTERNATIONAL BAR ASSOCIATION		Employer identification number 13-1660722

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Employer identification number
13-1660722

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>RESTRICTED</u>		\$ <u>RESTRICTED</u>	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
INTERNATIONAL BAR ASSOCIATION

Employer identification number
13-1660722

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	

Name of organization INTERNATIONAL BAR ASSOCIATION	Employer identification number 13-1660722
---	--

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c) (7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Additional Data

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If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization INTERNATIONAL BAR ASSOCIATION	Employer identification number 13-1660722
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."	
2	Political campaign activity expenditures. See instructions	\$
3	Volunteer hours for political campaign activities. See instructions	

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955	\$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	\$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	☐ Yes ☐ No
4a	Was a correction made?	☐ Yes ☐ No
b	If "Yes," describe in Part IV.	

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	\$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b	\$
4	Did the filing organization file Form 1120-POL for this year?	☐ Yes ☐ No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e.</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000.</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000.</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000.</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000.</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes ☐ No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	No
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2 Yes	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	No

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
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Additional Data

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Software ID:

Software Version:

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes ☐ No

Part II

Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No.
52283D

Schedule D (Form 990) (Rev. 1-2025)

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .

☐ Yes

☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table:

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4

Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		1,156,408	1,050,855	105,553
e Other		193,745	163,080	30,665
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				136,218

Schedule D (Form 990) (Rev. 1-2025)

Part VII

Investments - Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

Part VIII

Investments - Program Related.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.) ►		

Part IX

Other Assets.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) ►	

Part X

Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.
See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ►	
2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐	

Schedule D (Form 990) (Rev. 1-2025)

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	33,681,345
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	2,171,682
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	2,171,682
3	Subtract line 2e from line 1	3	31,509,663
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	41,407
c	Add lines 4a and 4b	4c	41,407
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	31,551,070

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	31,877,376
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	31,877,376
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	41,407
c	Add lines 4a and 4b	4c	41,407
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	31,918,783

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS:	GAIN (LOSS) ON EXCHANGE
PART XII, LINE 4B - OTHER ADJUSTMENTS:	GAIN (LOSS) ON EXCHANGE

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Name of the organization
INTERNATIONAL BAR ASSOCIATION

Employer identification number
13-1660722

Part I

General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) SOUTH AMERICA	1	3	PROGRAM SERVICES	SEMINARS, MEMBERSHIP	446,907
(2) EUROPE (INCLUDING ICELAND & GREENLAND)	2	88	PROGRAM SERVICES	SEMINARS, MEMBERSHIP	7,193,003
(3) EAST ASIA AND THE PACIFIC	1	5	PROGRAM SERVICES	SEMINARS, MEMBERSHIP	681,988
(4) SOUTH ASIA	0	0	PROGRAM SERVICES	SEMINARS, MEMBERSHIP	25,826
(5) MIDDLE EAST AND NORTH AFRICA	0	0	PROGRAM SERVICES	SEMINARS, MEMBERSHIP	68,763
(6) NORTH AMERICA	0	0	PROGRAM SERVICES	SEMINARS, MEMBERSHIP	8,888,675
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	4	96			17,305,162
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	4	96			17,305,162

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			EUROPE (INCLUDING ICELAND & GREENLAND)	CHARITABLE DONATION	498,380	BANK TRANSFER	0		
(2)			EUROPE (INCLUDING ICELAND & GREENLAND)	CHARITABLE DONATION	332,254	BANK TRANSFER	0		
(3)			EUROPE (INCLUDING ICELAND & GREENLAND)	CHARITABLE DONATION	77,952	BANK TRANSFER	0		
(4)			EUROPE (INCLUDING ICELAND & GREENLAND)	CHARITABLE DONATION	44,727	BANK TRANSFER	0		
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

0

4

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) ACCOMODATION AND FLIGHT TO ANNUAL CONFERENCE	SOUTH ASIA	6	10,432	REIMBURSE TRAVEL COSTS			
(2) ACCOMODATION AND FLIGHT TO ANNUAL CONFERENCE	EUROPE (INCLUDING ICELAND & GREENLAND)	6	8,990	REIMBURSE TRAVEL COSTS			
(3) ACCOMODATION AND FLIGHT TO ANNUAL CONFERENCE	SOUTH AMERICA	5	4,005	REIMBURSE TRAVEL COSTS			
(4) ACCOMODATION AND FLIGHT TO ANNUAL CONFERENCE	SUB-SAHARAN AFRICA	1	1,987	REIMBURSE TRAVEL COSTS			
(5) ACCOMODATION AND FLIGHT TO ANNUAL CONFERENCE	EAST ASIA AND THE PACIFIC	1	2,151	REIMBURSE TRAVEL COSTS			
(6) ACCOMODATION AND FLIGHT TO ANNUAL CONFERENCE	NORTH AMERICA	1	889	REIMBURSE TRAVEL COSTS			
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1

Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐ Yes

☒ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)*

☐ Yes

☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐ Yes

☒ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes

☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*

☐ Yes

☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).*

☐ Yes

☒ No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

[illegible]

Additional Data

Software ID:

Software Version:

Schedule J
(Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization
INTERNATIONAL BAR ASSOCIATION

Employer identification number
13-1660722

Part I

Questions Regarding Compensation

1a

Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☐ Travel for companions

☐ Tax idemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (e.g., maid, chauffeur, chef)

b

If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2

Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3

Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☒ Compensation committee

☐ Independent compensation consultant

☐ Form 990 of other organizations

☐ Written employment contract

☐ Compensation survey or study

☒ Approval by the board or compensation committee

4

During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a

Receive a severance payment or change-of-control payment?

b

Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c

Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5

For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a

The organization?

b

Any related organization?

If "Yes," on line 5a or 5b, describe in Part III.

6

For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a

The organization?

b

Any related organization?

If "Yes," on line 6a or 6b, describe in Part III.

7

For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8

Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9

If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes

No

1b

2

4a

No

4b

No

4c

No

5a

5b

6a

6b

7

8

9

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50053T

Schedule J (Form 990) (Rev. 1-2025)

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 MARK ELLIS CHIEF EXECUTIVE OFFICER	(i)	659,577	95,843	4,163	0	0	759,583	0
	(ii)	0	0	0	0	0	0	0
2 TIM HUGHES DEP. CHIEF EXE. OFFICER	(i)	391,641	47,282	2,400	0	0	441,323	0
	(ii)	0	0	0	0	0	0	0
3 MICHAEL MAYA DIRECTOR - NORTH AMERICA	(i)	240,473	0	0	30,500	23,048	294,021	0
	(ii)	0	0	0	0	0	0	0
4 LUCIE RISLEY DIRECTOR - FINANCE	(i)	173,330	11,501	1,341	31,721	0	217,893	0
	(ii)	0	0	0	0	0	0	0
5 HELENA KENNEDY HRI DIRECTOR	(i)	170,306	5,751	6,430	28,843	0	211,330	0
	(ii)	0	0	0	0	0	0	0
6 JOE BELL OPERATIONS DIRECTOR	(i)	162,408	3,834	1,021	32,137	0	199,400	0
	(ii)	0	0	0	0	0	0	0
7 CARRIE BOWKER DIRECTOR	(i)	158,651	3,834	982	23,769	0	187,236	0
	(ii)	0	0	0	0	0	0	0

Part III

Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 3	CHANGES IN THE EXECUTIVE DIRECTOR'S ANNUAL COMPENSATION ARE APPROVED BY THE COMPENSATION COMMITTEE.

Additional Data

Return to Form

Software ID:
Software Version:

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1A	THE COUNCIL OF THE IBA, THE GOVERNING BODY, DELEGATES DAY TO DAY CONTROL TO THE MANAGEMENT BOARD. THE COUNCIL HAS THE ULTIMATE AUTHORITY FOR APPROVAL OVER ANY REFERENDUMS THAT WOULD IMPACT THE ORGANIZATION. IN 2024, A TOTAL OF 796 VOTES WERE ALLOWED. REFER TO THE DISCLOSURE FOR PART VI, LINE 6.
FORM 990, PART VI, SECTION A, LINE 6	THE IBA IS A MEMBERSHIP ASSOCIATION FOR LAWYERS AND BAR ASSOCIATIONS. MEMBERS JOIN FOR A CALENDAR YEAR ON THE PAYMENT OF A SUBSCRIPTION. MEMBERSHIP IS OPEN TO BAR ASSOCIATIONS, GROUP AND INDIVIDUAL MEMBERSHIP. THE GOVERNING BODY OF THE ASSOCIATION IS ITS COUNCIL, IN WHICH CONTROL OF THE ASSOCIATION VESTS. PURSUANT TO THE ASSOCIATION'S CONSTITUTION, THE COUNCIL DELEGATES THE OVERSIGHT OF THE BUSINESS, FINANCE AND DAY TO DAY AFFAIRS OF THE ASSOCIATION TO ITS MANAGEMENT BOARD. THE COUNCIL IS COMPOSED OF THE ASSOCIATION'S OFFICERS, STANDING COMMITTEE CHAIRS, IMMEDIATE PAST OFFICERS OF THE COUNCIL AND ITS GEOGRAPHICAL MEMBER ASSOCIATIONS AND CONSTITUTE 153 MEMBERS IN TOTAL.
FORM 990, PART VI, SECTION A, LINE 7A	EACH MEMBER ORGANIZATION SHALL BE ENTITLED TO APPOINT UP TO TWO COUNCILORS.
FORM 990, PART VI, SECTION B, LINE 11B	IT IS NOT PRACTICAL FOR THE ORGANIZATION'S GOVERNING BODY TO REVIEW FORM 990 BEFORE IT IS FILED; REVIEW IS CARRIED OUT BY THE EXECUTIVE OFFICE OF THE IBA.
FORM 990, PART VI, SECTION B, LINE 12C	INTERNATIONAL BAR ASSOCIATION ("ASSOCIATION") BOARD MEMBERS OWE A FIDUCIARY DUTY TO THE ASSOCIATION. THIS DUTY REQUIRES THE BOARD MEMBERS TO AVOID CONFLICTS OF INTEREST AND TO ACT AT ALL TIMES IN THE BEST INTERESTS OF THE ASSOCIATION. THE PURPOSE OF THE CONFLICT OF INTEREST AND ANTI-BRIBERY POLICY IS TO HELP INFORM THE BOARD ABOUT WHAT CONSTITUTES A CONFLICT OF INTEREST OR BRIBE, ASSIST THE BOARD IN IDENTIFYING AND DISCLOSING ACTUAL AND POTENTIAL CONFLICTS, AND HELP ENSURE THE AVOIDANCE OF CONFLICTS OF INTEREST WHERE NECESSARY. THIS POLICY MAY BE ENFORCED AGAINST INDIVIDUAL BOARD MEMBERS AS DESCRIBED BELOW: 1 - BOARD MEMBERS HAVE A FIDUCIARY DUTY TO CONDUCT THEMSELVES WITHOUT CONFLICT TO THE INTERESTS OF THE ASSOCIATION. IN THEIR CAPACITY AS BOARD MEMBERS, THEY MUST SUBORDINATE PERSONAL, INDIVIDUAL BUSINESS, THIRD-PARTY, AND OTHER INTERESTS TO THE WELFARE AND BEST INTERESTS OF THE ASSOCIATION. 2 - A CONFLICT OF INTEREST IS A TRANSACTION OR RELATIONSHIP WHICH PRESENTS A CONFLICT BETWEEN A BOARD MEMBER'S OBLIGATIONS TO THE ASSOCIATION AND THE BOARD MEMBER'S PERSONAL, BUSINESS, OR OTHER INTERESTS. NO BOARD MEMBER MAY VOTE ON ANY MATTER IN WHICH THAT BOARD MEMBER HAS A CONFLICT OF INTEREST. ADDITIONALLY, THE MINUTES FROM THAT MEETING SHALL REFLECT THAT A DISCLOSURE WAS MADE THAT THE BOARD MEMBER HAVING A CONFLICT OF INTEREST ABSTAINED FROM VOTING. A BOARD MEMBER WHO IS UNCERTAIN OF A CONFLICT OF INTEREST MAY REQUEST THE BOARD TO RESOLVE THE UNCERTAINTY BY MAJORITY VOTE. 3 - ALL CONFLICTS OF INTEREST ARE NOT NECESSARILY PROHIBITED OR HARMFUL TO THE ASSOCIATION. FURTHERMORE, IT IS PROHIBITED BY THE IBA TO DIRECTLY OR INDIRECTLY PAY OR RECEIVE A BRIBE. ON A BI-ANNUAL BASIS, ALL BOARD MEMBERS SHALL BE PROVIDED WITH A COPY OF THIS POLICY AND REQUIRED TO COMPLETE AND SIGN THE ACKNOWLEDGEMENT AND DISCLOSURE FORM.
FORM 990, PART VI, SECTION B, LINE 15A	THE EXECUTIVE DIRECTOR'S COMPENSATION PACKAGE IS DETERMINED BY AN INTERNAL REVIEW ON BENCHMARKED SALARIES OF NON-PROFITS OF SIMILAR SIZE. SUBSEQUENTLY THE IBA'S COMPENSATION COMMITTEE REVIEWS THE EXECUTIVE DIRECTOR'S COMPENSATION PACKAGE AND AWARDS ANNUAL INCREMENTS.
FORM 990, PART VI, SECTION C, LINE 19	THE GOVERNING DOCUMENTS OF THE IBA ARE AVAILABLE ON ITS WEBSITE. UPON REQUEST A PDF VERSION OF FORM 990 WILL BE AVAILABLE TO THE PUBLIC.
FORM 990, PART XI, LINE 9:	FOREIGN CURRENCY TRANSLATION ADJUSTMENT -714,201.
FORM 990, PART XII, LINE 2C	THE AUDIT OVERSIGHT PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Additional Data

[Return to Form](#)

Software ID: Software Version:	
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SCHEDULE R
(Form 990)
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL BAR ASSOCIATION

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Employer identification number

13-1660722

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)INTERNATIONAL BAR ASSOCIATION FOUNDATION C/O WHITE CASE 701 13TH ST NW 600 WASHINGTON, DC 200053807 13-3377279	SUPPORTING ORGANIZATION	NY	501(C)(3)	LINE 12A, I	N/A	Yes	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproprrtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K- 1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q	Yes	
1r		No
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
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Additional Data

[Return to Form](#)

Software ID:
Software Version: