

Legal Response International

England & Wales · Charity number 1147043

Details

Other names	LEGAL RESPONSE INITIATIVE, Legal Response International Ltd, LEGAL RESPONSE INTERNATIONAL, LRI
Status	Registered
Legal form	Charitable company
Company number	07385563
Registered	2012-04-27
Register	View on the Charity Commission register

Contact

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Email	coordinator@legalresponseinitiative.org
Website	www.legalresponseinitiative.org

Activities

Objects: OBJECT 1.1 TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY PROVIDING PRO BONO LEGAL EDUCATION, PRO BONO LEGAL SUPPORT AND CAPACITY BUILDING TO (I) LEAST DEVELOPED COUNTRIES (LDCS) AND OTHER DEVELOPING COUNTRIES WHICH ARE SIMILARLY VULNERABLE TO THE IMPACTS OF CLIMATE CHANGE AND LACKING IN LEGAL RESOURCE CAPACITY AND (II) CHARITIES PROVIDING SUPPORT TO LDCS AND SUCH OTHER DEVELOPING COUNTRIES AS A MEANS OF ACHIEVING: (A) THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF RESOURCES; (B) THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES; AND (C) THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION; IN EACH CASE WITH PARTICULAR REFERENCE TO THE CHALLENGES AND BENEFITS TO LDCS OF MITIGATION OF AND ADAPTATION TO THE IMPACTS OF CLIMATE CHANGE. SUSTAINABLE DEVELOPMENT MEANS DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS. OBJECT 1.2 TO DEVELOP THE CAPACITY AND THE SKILLS OF THE MEMBERS OF SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES IN LEAST DEVELOPED COUNTRIES (LDCS) AND OTHER DEVELOPING COUNTRIES WHICH ARE SIMILARLY VULNERABLE TO THE IMPACTS OF CLIMATE CHANGE AND LACKING IN LEGAL RESOURCE CAPACITY BY PROVIDING THEM WITH FREE HIGH-QUALITY LEGAL ADVICE AND ASSISTANCE AND TRAINING TO ENABLE THEM TO BETTER IDENTIFY AND HELP MEET THEIR NEEDS AND PARTICIPATE MORE FULLY IN SOCIETY. OBJECT 1.3 TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL (AND PARTICULARLY AMONG LAWYERS AND PARTICIPANTS IN THE UNFCCC PROCESS FROM LDCS AND OTHER DEVELOPING COUNTRIES WHICH ARE SIMILARLY VULNERABLE TO THE IMPACTS OF CLIMATE CHANGE AND LACKING IN LEGAL RESOURCE CAPACITY) ON THE SUBJECT OF PUBLIC INTERNATIONAL LAW AS IT APPLIES TO CLIMATE CHANGE AND ITS IMPACT ON THE CONSERVATION AND PROTECTION OF THE ENVIRONMENT, SUSTAINABLE DEVELOPMENT AND RELIEF OF POVERTY. SUSTAINABLE DEVELOPMENT IN THIS CONTEXT MEANS DEVELOPMENT THAT MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS.

Activities: The LRI provides free high-quality legal support to poor and particularly climate vulnerable developing countries and non-governmental organisations (NGOs) in relation to the United Nations Framework Convention on Climate Change (UNFCCC) negotiations.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Bangladesh
- Germany
- Kenya
- Peru
- Poland
- Qatar
- Thailand
- Zambia
- City Of London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£322,850	£301,783	-	-
2023-09-30	£260,116	£268,315	-	-
2022-09-30	£289,199	£279,286	-	-
2021-09-30	£302,215	£249,588	-	-
2020-09-30	£235,621	£219,405	-	-

Trustees

Name	Role	Appointed
Alina Averchenkova		2023-01-27
Anne Miller		2015-07-10
Birsha Ohdedar		2023-01-25
Caroline Dihl Prolo		2024-08-14
Eve Harriet Farnsworth		2024-08-14
Jannis Bille		2023-01-27
Lydia Akinyi Omuko-Jung		2024-08-14
Matthew David Morton		2015-01-01
Nicola Jane Mwase-Vuma		2019-01-04
RICHARD DYTON		2012-03-27
Roohi Khanna		2024-08-14

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England & Wales - Charity number 1147043

Accounts

Company Number: 07385563

Charity Number: 1147043

Legal Response International

Annual Report and Accounts

For the year ended 30 September 2024

Legal Response International

Reference and administrative details

Trustees

Richard Dyton (Co-Chair)
Jannis Bille (Co-Chair)
Nicola Jane Mwase-Vuma (Treasurer)
Alina Averchenkova
Eve Farnsworth
Roohi Khanna
Matthew Morton
Birsha Ohdedar
Lydia Omuko-Jung
Caroline Prolo

Senior Management

Pascale Bird, Executive Director

Company number

07385563

Charity number

1147043

Principal operating address

C/O Simmons & Simmons,
CityPoint
One Ropemaker Street
London
EC2Y 9SS

Registered office

C/O Simmons & Simmons,
CityPoint
One Ropemaker Street
London
EC2Y 9SS

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Independent Examiner

Narges Cyroos
Sterling Partners Limited Bristol
2nd Floor, Grove House
774-780 Wilmslow Road
Manchester
M20 2DR

Legal Response International

Trustees' report for the year ended 30 September 2024

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Trustees' report for the year ended 30 September 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year to 30 September 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (revised 2019).

Structure, Governance and Management

Governing Document

Legal Response International (LRI) is a charitable company limited by guarantee, incorporated on 23 September 2010 and registered as a charity on 27 April 2012. The company is registered in England and Wales. The company is governed by its Memorandum and Articles of Association. The company was formerly known as Legal Response Initiative and changed its name to Legal Response International on 28 February 2017.

Directors

The directors of the charitable company are its trustees for the purposes of charity law and the members of the company limited by guarantee. Throughout this report they are collectively referred to as the trustees.

The following individuals served as trustees during the period:

Richard Dyton	
Matthew Morton	
Nicola Jane Mwase-Vuma	
Alina Averchenkova	
Jannis Bille	
Birsha Ohdedar	
Eve Farnsworth	(appointed 14 August 2024)
Roohi Khanna	(appointed 14 August 2024)
Lydia Omuko-Jung	(appointed 14 August 2024)
Caroline Prolo	(appointed 14 August 2024)
Kate Cook	(resigned 18 th January 2024)
Seth Osafo	(resigned 19 th March 2024)
Joss Saunders	(resigned 1 st April 2024)
Anne Miller	(resigned 5th December 2024)

In light of recent resignations and to support the organisation's new direction set last year, the Board decided to look to appoint new trustees. Board members (directors) are appointed in line with article 14 of LRI's Articles of Association. The Board aims to ensure that there is a diverse range of skills, knowledge and experience available on the board. After going through an open recruitment process and interviews, Eve Farnsworth, Roohi Khanna, Lydia Omuko-Jung and Caroline Prolo were invited to and joined the Board in August 2024.

No trustees had any beneficial interest in the charity and no remuneration was paid by the charity to any of the trustees.

The Board of Trustees is responsible for the strategic direction, policy and overall governance of the charity. In 2022, a review was commissioned of the organisation's strategy. Subsequently a decision was taken by the Board to expand LRI's services beyond legal support of low income developing countries at the UN climate change meetings. LRI's services now include a new focus on strengthening the capacity of those countries to participate effectively and meaningfully in those meetings and to implement their international commitments at the domestic level. The ad hoc legal support service is also increasingly targeted at helping developing countries with the implementation of their Nationally Determined Contributions (NDCs) and other climate plans.

Staff changes

Following the previous Executive Director's departure in February 2023, Pascale Bird was promoted to Acting Executive Director and confirmed in the post in February 2024, as a result of her vast knowledge of climate law, undoubted commitment to the mission of LRI and strong leadership skills. In March 2024 the organisation recruited a legal intern and the role of the Communications and Project Support officer was

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Trustees' report for the year ended 30 September 2024

made redundant in June 2024. In August the organisation expanded its legal team and recruited a full time legal officer.

Risk Management

The trustees maintain a risk register and regularly review the risks the charity faces. They are satisfied that systems are in place to mitigate their exposure to major risks.

Public Benefit

The Trustees confirm that they have complied with their duty under Section 17 (1) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. LRI carries out a range of activities in furtherance of its charitable objectives, as detailed under Activities and Achievements below, which the trustees believe provide benefit to the general public worldwide.

Objectives and principal activities

LRI's activities are focussed on three main areas:

- Legal support at UN Framework Convention on Climate Change (UNFCCC) negotiations
- Capacity Building
- Legal support with domestic implementation of climate plans

Legal support at the UNFCCC negotiations

The international climate negotiations are among the most complex multilateral law and policy making processes ever. Meetings are characterised by technical jargon, carefully crafted wording and references to international legal principles and obligations. The delegations of industrialised countries therefore include specialised experts, lawyers and other technical staff. Developing country delegations who represent countries that are most vulnerable to the impacts of climate change can rarely rely on a similar backing. This impacts their ability to put forward their positions effectively, challenge opposing views, and shape the negotiation outcomes.

To create a more level playing field, LRI facilitates the provision, by external legal professionals and academics, of legal advice to negotiation teams from developing countries and civil society observer organisations.

To procure legal support and assistance on a rapid response basis the service operates at three distinct levels:

- LRI lawyers and volunteer lawyers (under the supervision of an LRI staff member) – the “liaison officers” – attend the climate negotiations. LRI lawyers talk delegates through legal issues and provide ad-hoc support on the ground. When more complex issues are involved which require legal advice, they help formulate the legal query on which delegates need advice. The legal query is then sent to a legal expert adviser from the LRI network and/or sent to the “situation room” where initial research can be undertaken. The liaison officers’ role is to follow the negotiations, undertake research on queries raised and help raise awareness about the organisation and its services. The negotiations are also an opportunity for LRI lawyers to develop and strengthen relationships with negotiators from developing countries and NGOs.
- During the negotiations, LRI with the help of a group of volunteers also operates the “situation room”. The situation room is mainly tasked with undertaking legal research while an expert legal adviser from the LRI network is found to provide the legal advice. Situation room volunteers also help to produce LRI's newsletters about the ongoing negotiations.
- The legal expert advisers are responsible for drafting legal opinions, research papers and other materials in response to specific questions. At present, LRI works through a network of around 170 lawyers from leading law firms, barrister chambers and universities based in ten or so different jurisdictions. They have expertise in, for example, international environmental law and areas ancillary to the negotiations such as human rights, trade law, carbon trading, finance, insurance or intellectual property law.

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Trustees' report for the year ended 30 September 2024

In addition, LRI develops explainers and other materials that introduce delegates to topics they are not familiar with or need a refresher on. These are made available ahead of and during the negotiations. LRI also produce summaries of the main outcomes of climate meetings.

Capacity Building

LRI's rapid response advice service contributes to levelling the playing field in the UNFCCC process, but it is ad hoc. As such, and to ensure that negotiators and law and policy makers are better equipped on a longer term basis to participate meaningfully in the international negotiations and to implement commitments taken under the Convention and the Paris Agreement, this service needs to be complemented by a focus on strengthening the capacity of these and other key stakeholders. Over the years, LRI has delivered a wide range of training formats to a diverse audience: this has included not only climate negotiators and law and policymakers, but also Civil society organisations (CSOs), lawyers, young people, law students and others.

A strategy review conducted in 2022 identified that there remains a capacity gap in the legal dimension of climate change. With its in-house expertise and experience and its network of lawyers, LRI is well positioned to work in this arena. As a result, the Board decided that the organisation should continue its training activities working with existing partners and where opportunities arise, but should also increase its focus on strengthening the capacity of UNFCCC negotiators in the legal aspects of the negotiations and of those – lawyers and others - involved in the domestic implementation of the UNFCCC treaties through national climate law and policymaking.

Legal support with domestic implementation of climate plans

With the adoption of the Paris Agreement, many developing countries are reviewing existing laws and policies, developing new ones and strengthening their wider governance frameworks to meet their commitments and also benefit from the provisions of the new Agreement. LRI is increasingly supporting this process, using the existing model that has proven successful in the international arena and adapting it to the domestic context. So far the support has primarily focussed on the review and analysis of national climate change bills but also included other types of support such as the review of carbon market regulatory frameworks, climate change fund regulations or laws and policies to document and monitor loss and damage.

Activities and achievements

During the reporting period, LRI participated in two major international climate change conferences: the Conference of Parties (COP) of the UNFCCC in Dubai from 8 to 13 December 2023 (COP 28) and the meeting of subsidiary bodies (SBs) in Bonn from 3 to 13 June 2024 (SB 60).

At COP 28, LRI received over 40 queries in the run up and during the COP, covering many different issues, reflecting both the breadth and complexity of the negotiations, and different interests of service users, covering such topics as the legal value of documents that might emerge from a COP meeting, differences and similarities between just transition and response measures processes, or suggesting language for a COP decision on fossil fuels phase out. Other queries asked how to ensure that issues such as gender and response measures would be reflected in the Global Stocktake (GST), or using the Convention on Biological Diversity (CBD) framework as model for the framework being developed in the context of the new quantified collective goal on finance. LRI was also asked to support delegations by providing inputs into draft decisions texts and other conference documents.

40 queries were recorded during SB 60 in June, attesting to the continued demand for LRI service. Requests for assistance covered some of the 'big' topics (finance and adaptation) but also many others: loss & damage, just transition, technology transfer, agriculture, mountains, legal implications of adding items onto the CMA (Conference of the Parties serving as the meeting of the Parties to the Paris Agreement) agenda, etc.

Although the UNFCCC process increasingly moves from international diplomacy to domestic action, during the reporting period, most requests for legal assistance still pertained to the international dimension of the climate negotiations. Requests for support at domestic level generally related with reviewing climate change framework bills and draft carbon market framework laws/regulations. We were also invited to provide comments on a country's NDC, in particular its social pillar and alignment with the international regime.

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Trustees' report for the year ended 30 September 2024

All advice papers (completely anonymized) are posted to the LRI database where they are available free of charge to the public. According to Google Analytics, the LRI website has on average over 3400 visitors per month with the database being the most popular area of the website. In November 2023, in the run-up to COP 28, the website was visited 61% more than it was on average during the year, reaching 5500 visitors. Approximately half of the website visitors are based in the Global South (particularly in India, Indonesia, the Philippines) while the rest is made up majoritarily by users from Europe and the US.

Capacity Building activities during the reporting period included the following:

- On 24-27 October 2023, LRI participated in a training workshop in Lomé, Togo, organised by IFDD (Institut de la Francophonie pour le Développement Durable), to prepare 200 women negotiators from French speaking African and Caribbean countries for COP 28.
- In the run up to COP 28, LRI recorded a webinar on COP 28 expectations and delivered presentations at events organised by partner organisations (New Generation Fellowship programme on Loss & Damage, Young Commonwealth Lawyers Association).
- LRI also participated in the annual pre-COP training workshop for the Least Developed Countries (LDCs) group on 28 November, organised by the International Institute for Environment and Development (IIED), in Dubai.
- During COP 28, LRI contributed to an event organised by the International Bar Association (IBA) on the role of lawyers in tackling the climate and biodiversity crisis. It was also invited to participate, alongside the lead LDC coordinator on Loss and Damage, in a side-event organised by the New Generation on the Loss and Damage outcomes from COP 28.
- In December, LRI released a recorded webinar it had developed to provide support to countries embarking on developing carbon markets frameworks.
- In 2024, LRI was invited to participate in a climate training programme organised by the Sustainable Markets Initiative for Commonwealth government officials, delivering 3 modules over the course of the year: Legislative mapping for NDC Implementation, the practical aspects of the climate negotiations and expectations for COP 29.
- LRI co-organised a training workshop for lawyers from the Economic Community of Central African States (ECCAS) on 30 April – 3 May 2024, in Kigali, in collaboration with Regional Climate Action Transparency Hub of the Central African States (ReCATH), and delivered together with the African Group of Negotiators Expert Support (AGNES) and the UNFCCC's Regional Collaboration Centre West and Central Africa.
- LRI co-organised with the School of Oriental and African Studies (SOAS) university a workshop on developing legal approaches to adaptation, hosted by UN University in Bonn on the margins of SB 60. The workshop gathered around 25-30 participants from country delegations, academia and civil society. Following on from this, LRI, in collaboration with SOAS is preparing a report, that will build on the workshop, providing key takeaways and recommendations.
- At the end of August, LRI attended the annual Oxford seminar, organised by the European Capacity Building Initiative (ecbi) and designed to offer senior negotiators from developing and developed countries an informal space for trust-building in the run-up to the COP in November.
- On 10-12 September, LRI contributed to a training workshop in Dakar, Senegal, for junior female negotiators from LDCs organised in collaboration with the IIED and ENDA Energie.
- Also in September, LRI was invited to speak to junior negotiators about the legal aspects of the negotiations under the New Generation Programme of the Climate Leadership Initiative.

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Trustees' report for the year ended 30 September 2024

Legal module development

Based on demand and our own observation of a gap in training programmes, LRI has been developing training modules that focus on legal aspects of the climate negotiations, such as decision text interpretation and drafting, legal terminology, hierarchy and legal status of documents, governance, rules of procedure, etc.

Over the period, LRI produced several publications, such as summaries on the outcomes of the COP 28 (in collaboration with Latin American Climate Lawyers Initiative for Mobilizing Action (LACLIMA)) and SB 60 meetings, an updated version of the ecbi Guide to the Paris Agreement in advance of COP 28, and Explainers on various topics, intended for negotiators new to the subject or needing a refresher. Topics included the Global Stocktake, Loss and Damage, Just Transition and the New Collective Quantified Goal on climate finance. We also collaborated with IIED and Dr. Leslie-Anne Duvic Paoli to update a climate negotiations terminology guide. These knowledge products are also available through the database and via a designated section of the website. In addition, the Paris Agreement A to Z app was updated to include the main COP 28 outcomes in time for the SB 60 conference.

In terms of domestic implementation, during the reporting period, LRI facilitated support to a developing country in the development of a national climate change bill, to assess its fitness to implement the Paris Agreement generally and to review provisions relating to carbon markets more specifically. LRI also procured support to an LDC group country on the development of a Carbon Trading Bill, to review its content and alignment with the obligations of the Paris Agreement.

In the Summer, with the support of a strategic communications consultant, Sarah Woods, LRI embarked on developing a strategic communications plan, with a focus on supporting the organisation's strategic shift and re-development and updating of LRI website and database.

Future plans

The charity's immediate future plans are focussed on the implementation of the strategic shift. This means expanding LRI's capacity building work, while continuing to provide negotiation support all year round.

These activities are likely to include:

- Some realignment of staff roles and recruitment;
- Identifying gaps and needs; as part of this, the development of training modules on the legal dimensions of the climate negotiations will remain a priority area in the coming year;
- Identify potential partners, networks and opportunities, including funding opportunities;
- Strengthening existing and building new relationships and initiatives to start developing and piloting new services;
- Focussing primarily but not exclusively on two geographical areas: sub-Saharan Africa and Latin America;
- Translating materials in key languages of LRI's beneficiaries – French and Spanish.
- Improvements to IT systems, website and knowledge management systems.

In addition, LRI plans to continue such activities as:

- Procuring legal assistance to developing country delegations and civil society organisations at UN climate change conferences and during the rest of the year;
- Procuring user-friendly legal advice relating to the national implementation of the Paris Agreement and NDCs;
- Supporting longer-term sustainable capacity building activities and approaches for lawyers and climate negotiators;
- Strengthening and building national capacity for the implementation of the Paris Agreement;
- Updating the Paris Agreement A to Z App that gives access to the text of the Agreement and explanations on mobile phones and tablets;
- Publishing background and briefing papers to explain legal content in accessible language.

Subject to funding, this is likely to involve a gradual expansion of the charity's operations over the next few years.

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Trustees' report for the year ended 30 September 2024

Financial review

To date, LRI's work has been primarily funded by the UK government through the Department for Energy Security and Net Zero (DESNZ), formerly the Department for Business, Energy and Industrial Strategy (BEIS). The programme has been funded by a series of one year service contracts managed by a delivery partner, previously PricewaterhouseCoopers (PwC) and since 2023 the US-based global development company DAI.

The programme is delivered by a consortium of technical experts who provide a mix of training as well as highly tailored, long-term support to negotiators from the Group of least developed countries (LDCs), Alliance of Small Island States (AOSIS), High ambition Coalition (HAC) as well as individual negotiators from developing countries. LRI has been part of the consortium since 2019 to deliver the programme known as Climate Ambition Support Alliance (CASA). LRI was already the beneficiary of the previous UK government's programme Capacity Building programme in International Negotiations (CaBIN).

During the reporting period, LRI was also the beneficiary of the Opportunity Fund, a separate funding stream within CASA that funds activities that strengthen the capacity of climate-vulnerable negotiators to engage in the international negotiations and take transformative actions at domestic level. The training workshop for lawyers from the Economic Community of Central African States (ECCAS) mentioned earlier was partially funded by this Fund.

LRI is also part of a consortium led by long term partner IIED to provide training and other capacity building services to negotiators from the LDCs Group in connection with the international climate negotiations. The budget includes funding for LRI to contribute legal content and mentor LDC lawyers. The project, funded by Internationale Klimaschutzinitiative (IKI), started in February 2023 and ran until the end of 2024. It has since been agreed with IKI to extend it for another two years (2025 -2026).

Given the historic reliance on primarily one funder and the inevitable uncertainties this involves, the Trustees are keen to expand and diversify funding, in order to support the strategic shift while ensuring that the charity's commitments do not outgrow its resources. They remain grateful to the many LRI experts, volunteers and supporters who give their time on a pro bono basis and to Simmons & Simmons who provide serviced office space for free.

In the year under review income rose by 24% / £62,734 to £322,850 (2023: £260,116). This is mainly due to the additional income from the CASA Opportunity Fund mentioned above. Expenditure increased by 12% / £33,468 to £301,783 (2023: £268,315) resulting in a surplus for the year of £21,067 (2023: loss £8,199).

Reserves

The charity maintains a stable financial position, starting the year with reserves of £334,424 and ended it with reserves of £355,491. All reserves held are unrestricted.

The charity aims to maintain its staff team and operations in the years ahead, and the Trustees are aware that to do this it is necessary to establish a reserve to manage fluctuations in income especially while the charity is so heavily reliant on a small number of key funders. To that end they have set a target for reserves of a minimum of 6 months expenditure.

Currently reserves stand at approximately 14 months expenditure. Although this is high it is considered acceptable by the Trustees given the current funding uncertainty and the planned investments in the strategic shift. The Trustees will be reviewing both the target range and the level of reserves as the charity develops in the years ahead.

Responsibilities of the trustees in relation to the financial statements

The trustees (who are also directors of LRI for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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Trustees' report for the year ended 30 September 2024

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

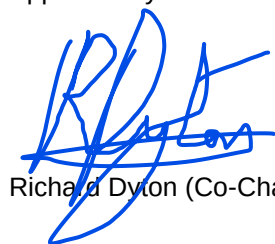
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 3rd June 2025 and signed on their behalf by



Richard Dylon (Co-Chair)

Legal Response International

Independent Examiner's Report to the trustees of Legal Response International ("the Company) for the year ended 30 September 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Narges Cyroos BSc FCA
Sterling Partners Limited
Chartered Accountants
2nd Floor, Grove House
774-780 Wilmslow Road
Manchester
M20 2DR

Date: 12 June 2025

Legal Response International

Statement of Financial Activities

for the year ended 30 September 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Note				
Income					
Donations	2	26,295	-	26,295	23,236
Charitable activities	2	295,132	-	295,132	235,789
Other income		1,423	-	1,423	1,091
Total Income		322,850	-	322,850	260,116
Expenditure					
Charitable activities	3	301,783	-	301,783	268,315
Total Expenditure		301,783	-	301,783	268,315
Net income / expenditure		21,067	-	21,067	(8,199)
Reconciliation of funds					
Total funds brought forward		334,424	-	334,424	342,623
Total funds carried forward	8	355,491	-	355,491	334,424

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Balance Sheet

as at 30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	4	672	-
		672	-
Current assets			
Debtors	5	175,363	41,691
Cash at bank and in hand		253,843	368,446
		429,206	410,137
Creditors: amounts falling due within one year	6	(74,387)	(75,713)
		354,819	334,424
Net current assets			
		355,491	334,424
Net assets			
		355,491	334,424
The funds of the charity			
Unrestricted funds:		355,491	334,424
		355,491	334,424
Total funds	8	355,491	334,424

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 3rd June 2025 and were signed on its behalf by:



Richard Dyton (Co-Chair)

Legal Response International

Notes to the accounts for the year to 30 September 2024

1 Principal accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Legal Response International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Fund accounting

- (i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- (ii) Restricted funds are subject to specific conditions imposed by the donor as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

(c) Income

Income is recognised and included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- (i) Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable.
- (ii) Donated services and facilities (gifts in kind) are included at the value to the charity where this can be quantified.
- (iii) The value of services provided by volunteers has not been included as income in these accounts.
- (iv) Income from charitable activities includes income earned both from the supply of services under contractual arrangements and from performance-related grants. Grants receivable are recognised when the charity becomes unconditionally entitled to the grant.
- (v) Investment income is included when receivable.
- (vi) Income is deferred when it is received in one financial period but relates to a future period. This may happen for example when a contract includes a mobilisation advance or upfront payment for a period that straddles the year end.

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred, and includes any VAT which cannot be fully recovered.

- (i) Expenditure on charitable activities comprises expenditure related to the direct furtherance of the charity's objectives. Grants payable are included under charitable expenditure when a contract is signed with the grantee. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.
- (ii) Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated to fund raising and specific areas of charitable activity on a basis consistent with the use of resources.
- (iii) The value of services provided by volunteers has not been included as expenditure in these accounts.

Legal Response International

Notes to the accounts for the year to 30 September 2024

(e) Tangible fixed assets and depreciation

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalised and depreciated over three years.

(f) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

2 Income

As discussed in the Trustees' report, during the year the charity continued to contract with the UK Government's Department for Energy Security and Net Zero (DESNZ) to provide free legal support to the least developed countries (LDCs) delegations and non-governmental organisations (NGOs) in relation to the United Nations Framework Convention on Climate Change (UNFCCC) negotiations. The fee income in these accounts relates primarily to that contract (known as Climate Ambition Support Alliance (CASA)).

In addition LRI managed another project under the CASA2 Opportunity Fund co-organising a training workshop for lawyers from the Economic Community of Central African States (ECCAS).

The Charity had signed a two year contract in 2023 with the International Institute for Environment and Development (IIED) to provide legal support and training to LDCs in relation to UNFCCC meeting.

The charity also co-organised a workshop in collaboration with SOAS this year.

	2024 £	2023 £
Fee income by contract		
DESNZ - CASA	216,467	151,144
DESNZ - Opportunity Fund	50,011	-
IIED	22,254	57,276
SOAS University	6,400	-
PA Consulting Services Ltd.	-	27,369
Total Fee income	295,132	235,789
Donations	£	£
Simmons and Simmons LLP	23,680	21,691
SOAS University	2,336	-
Oxford Climate Policy	278	-
SADC Lawyers Association	-	1,545
Total Donations	26,295	23,236

Income from donations include disbursements of expenses in relation to the SB60 meeting in Bonn and the Women Climate Leaders Network Dinner. £23,680 representing the estimated value of the rent free office space and associated office support services the charity received during the year from Simmons and Simmons LLP.

Legal Response International

Notes to the accounts for the year to 30 September 2024

3 Expenditure

During the period the charity incurred the following costs;

	Charitable activities £	Governance & support £	Total 2024 £	Total 2023 £
Attendance at UNFCCC	36,127	-	36,127	21,487
Capacity building	66,397	-	66,397	43,060
Communication and IT	-	2,611	2,611	2,828
Staff cost	151,564	-	151,564	156,310
Recruitment costs	-	6,582	6,582	199
Accounting & bookkeeping	4,842	1,608	6,450	6,380
Insurance	-	4,497	4,497	4,060
Independent Examination	-	1,650	1,650	1,650
Office expenses	-	24,731	24,731	21,617
Professional fees	-	1,050	1,050	3,360
Meetings and Business Development	-	-	-	990
Bank charges	124	-	124	19
Irrecoverable VAT	-	-	-	6,355
	259,054	42,729	301,783	268,315

Included in office expenses is an amount of £23,680 representing the estimated value of the rent free office space and associated office support services the charity received during the year from Simmons and Simmons LLP.

4 Fixed Assets

	Office Equipment £
Cost	
At 1 October 2023	999
Additions in year	1,008
At 30 September 2024	2,007
Depreciation	
At 1 October 2023	999
Charge for the period	336
At 30 September 2024	1,335
Net Book Value at 30 September 2024	672
Net Book Value at 30 September 2023	-

Legal Response International

Notes to the accounts for the year to 30 September 2024

5 Debtors

	2024	2023
	£	£
Trade debtors	159,508	27,582
Prepayments	15,855	-
Accrued Income	-	14,109
	175,363	41,691

6 Creditors

	2024	2023
	£	£
Trade creditors	3,469	29,899
Taxation & social security	29,586	43,236
Accruals	1,867	1,650
Pension	44	928
Deferred Income	39,421	-
	74,387	75,713

7 Salary Costs

	2024	2023
	£	£
Gross wages and salaries	139,728	99,277
Redundancy	-	44,250
Employer's national insurance	6,645	7,576
Pension	5,191	5,207
	151,564	156,310

The average number of employees during the year was 3 3

The number of employees whose remuneration exceeded £60,000 for the year was 1 (2023: 1).

	2024	2023
£ 60,000 to £ 70,000	1	1

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the Executive Director was £68,440: 1 person (2023: £106,001: 2 people including redundancy).

Termination payments are recognised in staff costs once they are quantifiable. There was no unpaid redundancy at the balance sheet date.

Pension commitments: The charity does not operate a pension scheme but makes contributions to the personal pension plans of its employees. In 2023-24 the Charity paid a 5% employer's contribution. Pension costs charged in the Statement of Financial Activities represents the total contributions payable by the charity in the year.

Legal Response International

Notes to the accounts for the year to 30 September 2024

8 Movements in funds

The Charities income during the year consisted entirely of unrestricted funds.

	At 1 Oct 2023 £	Income £	Expenditure £	At 30 Sep 2024 £
Total unrestricted funds	334,424	322,850	301,783	355,491
TOTAL FUNDS	<u>334,424</u>	<u>322,850</u>	<u>301,783</u>	<u>355,491</u>

	At 1 Oct 2022 £	Income £	Expenditure £	At 30 Sep 2023 £
Total unrestricted funds	342,623	260,116	268,315	334,424
TOTAL FUNDS	<u>342,623</u>	<u>260,116</u>	<u>268,315</u>	<u>334,424</u>

9 Related parties

None of the Trustees received any remuneration for their services as trustees during the year (2023: Nil) and did not reimburse any trustee expenses (2023: Nil).

10 Capital

The company is limited by guarantee and has no share capital. There are ten members of the company each of whom has undertaken to contribute up to £1 in the event of the company being wound up.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Legal Response International

England & Wales - Charity number 1147043

Accounts

Company Number: 07385563

Charity Number: 1147043

Legal Response International

Annual Report and Accounts

For the year ended 30 September 2023

Legal Response International

Reference and administrative details

Trustees

Anne Miller (Co-Chair)
Richard Dyton (Co-Chair)
Nicola Jane Mwase-Vuma (Treasurer)
Matthew Morton
Alina Averchenkova
Jannis Bille
Birsha Ohdedar

Senior Management

Pascale Bird, Executive Director

Company number

07385563

Charity number

1147043

Principal operating address

C/O Simmons & Simmons,
CityPoint
One Ropemaker Street
London
EC2Y 9SS

Registered office

C/O Simmons & Simmons,
CityPoint
One Ropemaker Street
London
EC2Y 9SS

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Legal Response International

Trustees' report for the year ended 30 September 2023

Contents of the Financial Statements for the Year Ended 30 September 2023

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Legal Response International

Trustees' report for the year ended 30 September 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year to 30 September 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (revised 2019).

Structure, Governance and Management

Governing Document

Legal Response International (LRI) is a charitable company limited by guarantee, incorporated on 23 September 2010 and registered as a charity on 27 April 2012. The company is registered in England and Wales. The company is governed by its Memorandum and Articles of Association. The company was formerly known as Legal Response Initiative and changed its name to Legal Response International on 28 February 2017.

Directors

The directors of the charitable company are its trustees for the purposes of charity law and the members of the company limited by guarantee. Throughout this report they are collectively referred to as the trustees.

The following individuals served as trustees during the period:

Anne Miller	
Richard Dyton	
Matthew Morton	
Nicola Jane Mwase-Vuma	
Alina Averchenkova	(appointed 27 th January 2023)
Jannis Bille	(appointed 27 th January 2023)
Birsha Ohdedar	(appointed 25 th January 2023)
Kate Cook	(resigned 18 th January 2024)
Victoria Bakulumpagi	(resigned 22 nd February 2023)
Seth Osafo	(resigned 19 th March 2024)
Joss Saunders	(resigned 1 st April 2024)

In light of recent resignations and to support the organisation's new direction, the Board decided to look to appoint three new trustees. Board members (directors) are appointed in line with articles 32 to 36 of LRI's Articles of Association. The Board aims to ensure that there is a diverse range of skills, knowledge and experience available on the board. After going through an open recruitment process and interviews, Alina Averchenkova, Jannis Bille and Birsha Ohdedar were invited to and joined the Board in January 2023. All other trustees served for the full year.

No trustees had any beneficial interest in the charity and no remuneration was paid by the charity to any of the trustees.

The Board of Trustees is responsible for the strategic direction, policy and overall governance of the charity. In 2022, a review was commissioned of the organisation's strategy. Subsequently a decision was taken by the Board to expand LRI's services beyond legal support of low income developing countries at the UN climate change meetings. LRI's service now include a new focus on strengthening the capacity of low income countries to participate effectively and meaningfully in those meetings and to implement their international commitments at the domestic level.

Staff changes

At the end of January 2023, Christoph Schwarte stepped down from his role as Executive Director and left the organisation. Pascale Bird was promoted to Acting Executive Director and has since been confirmed in post, as a result of her vast knowledge of climate law, undoubted commitment to the mission of LRI and strong leadership skills. In May 2023, Jyoti Shrestha joined LRI as Communications and Project Support officer. The team expanded again in September with the addition of Monserrat Madariaga Gomez de Cuenca as a legal consultant.

Legal Response International

Trustees' report for the year ended 30 September 2023

Risk Management

The trustees maintain a risk register and regularly review the risks the charity faces. They are satisfied that systems are in place to mitigate their exposure to major risks.

Public Benefit

The Trustees confirm that they have complied with their duty under Section 17 (1) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. LRI carries out a range of activities in furtherance of its charitable objectives, as detailed under Activities and Achievements below, which the trustees believe provide benefit to the general public worldwide.

Objectives and principal activities

LRI's activities are focussed on two main areas:

- Legal support at UNFCCC negotiations
- Capacity Building

Legal support at the UNFCCC negotiations

The international climate negotiations are among the most complex multilateral law and policy making processes ever. Meetings are characterised by technical jargon, carefully crafted wording and references to international legal principles and obligations. The delegations of industrialised countries therefore include specialised experts, lawyers and other technical staff. Developing country negotiators who represent countries that are most vulnerable to the impacts of climate change can rarely rely on a similar backing. As a result, they are regularly "outgunned" by the larger delegations of industrialised countries.

To create a more level playing field between actors, LRI provides free legal advice and assistance to negotiation teams from low income and particularly climate vulnerable developing countries and civil society observer organisations. Without LRI, climate negotiators from these countries would find it difficult to access high quality legal advice.

To provide legal support and assistance on a rapid response basis the advice service operates at three distinct levels:

- Volunteer lawyers (under the supervision of an LRI staff member) – the "liaison officers" – attend and represent LRI in the climate negotiations. They talk delegates through legal issues and provide ad-hoc support on the ground. When more complex issues are involved, they draft the legal query on which delegates need advice and forward it to the 'situation room'. Liaison officers are also responsible for developing and strengthening relationships with negotiators and NGOs from developing countries.
- During the negotiations, LRI with the help of a group of volunteers also operates the "situation room". The situation room is tasked with finding an expert legal adviser. Situation room volunteers also help to undertake some initial legal research and to produce an information circular about the ongoing negotiations. This is disseminated to about 400 supporters - mostly members of the legal community – in the lead-up to, during and after a conference.
- The legal expert advisers are responsible for drafting legal opinions, research papers and other materials in response to specific questions. At present, LRI works through a network of around 170 lawyers from leading law firms, barrister chambers and universities based in ten or so different jurisdictions. They have expertise in, for example, international environmental law and areas ancillary to the negotiations such as human rights, trade law, carbon trading, finance, insurance or intellectual property law.

Capacity Building

LRI's rapid response advice service contributes to levelling the playing field in the UNFCCC process, but it is ad hoc. As such, and to ensure that negotiators and law and policy makers are better equipped on a longer term basis to participate meaningfully in the international negotiations and to implement commitments taken under the Convention and Paris Agreement, this service needs to be complemented by a focus on strengthening the capacity of these and other key stakeholders. Over the years, LRI has delivered a wide

Legal Response International

Trustees' report for the year ended 30 September 2023

range of training formats to a diverse audience: this has included not only climate negotiators and law and policymakers, but also CSOs, lawyers, young people, law students and others.

The 2022 strategy review identified that there remains a capacity gap in the legal dimension of climate change. With its in-house expertise and experience and its network of lawyers, LRI is well positioned to work in that arena. As a result, the Board decided that the organisation should continue its training activities targeting UNFCCC negotiators where opportunities arise and working with existing partners, but should also increase its focus on capacity building in the context of the national implementation of the Paris Agreement and consider targeting a core audience involved in national climate law and policymaking.

Activities and achievements

During the reporting period, LRI participated in two major international climate change conferences: the Conference of Parties (COP) of the UN Framework Convention on Climate Change (UNFCCC) in Sharm el-Sheikh on 6 – 20 November 2022 (COP27) and the meeting of subsidiary bodies (SBs) in Bonn on 5 - 15 June 2023 (SB58).

At COP27, LRI received 39 requests for support in connection with the conference: 7 from civil society observer organisations, 21 from African delegations (e.g. Gabon, Burkina Faso, Angola), 5 from Pacific and Caribbean states, 3 from Asia and 3 from Latin America. With the negotiation process dominated by the discussions on loss and damage, many queries were directly related to this issue asking, for example, about appropriate institutional arrangements or where and how loss damage could be included in national reports to the UNFCCC.

LRI recorded 50 queries in the run up and during SB58: 10 came from civil society organisations, 26 from African states, 11 from Pacific and Caribbean states and 3 from Latin America. Questions covered such issues as the consequences of not adopting the agenda, any legal obstacles in the UNFCCC or Paris Agreement to the necessity of phasing out the extraction and use of fossil fuels, existence or not of an obligation to provide finance for loss and damage under the Convention or PA, meaning of 'contributor base' and 'quantum' in the context of a new collective quantified goal, and various questions related to the carbon markets and global goal on adaptation negotiations.

Although the UNFCCC process increasingly moves from international diplomacy to domestic action, during the reporting period, most requests for legal assistance still pertained to the international dimension of the climate negotiations.

All advice papers (completely anonymized) are posted to the LRI database where they are available free of charge to the public. According to Google Analytics, the LRI website has on average over 2000 visitors per month with the database being the most popular area of the website. An increasing number of visitors are based in the Global South (e.g. India, China, the Philippines, Sri Lanka, South Africa) while the majority of users are still from Europe and the US.

Capacity Building activities during the reporting period included the following:

- In February 2023, LRI was invited to talk to Master students from SOAS about legal issues related to the implementation of the Paris Agreement.
- In April, LRI was again invited by the Institut de la Francophonie pour le Développement Durable (IFDD) to participate in a virtual training workshop for 200 women negotiators in preparation for COP28. LRI contributed a session on legal issues related to the implementation of the Paris Agreement.
- On 8 – 12 May 2023, LRI took part in two Africa regional workshops, one for anglophone and one for francophone negotiators from LDCs, which were held in Senegal. This was the first training workshop under funding from IKI, and the result of a collaboration with long time partners IIED and ENDA. 44 negotiators from 22 countries attended the workshops.

Legal Response International

Trustees' report for the year ended 30 September 2023

- On 21 – 22 September LRI took part in an Asia-Pacific workshop for LDC negotiators, held in Nepal. This was the second activity under the IKI project. It was organised by IIED with the local partner, Prakriti Resource Center. The workshop included around 30 participants, of which about 40% were women.
- LRI was invited to the Annual conference of the Southern Africa Development Community Lawyers' Association (SADCLA), held in Luanda, Angola on 20 – 22 September. One of the themes of the conference was the role that lawyers can play in advancing climate justice and sustainability in Southern Africa. LRI presented on the international climate change regime and implications at domestic level. The association groups the law societies and bars of the 15 members of this southern African region. 300 lawyers were registered to attend the conference.
- Also in September, LRI took part (virtually) in a national dialogue on Loss and Damage held in Haiti. The dialogue aimed to mobilize a broad range of stakeholders from public and private sectors to the issue of loss & damage. LRI contributed a session on Loss & Damage under the UNFCCC regime.

Over the period, LRI produced several analysis and briefing papers, including an Explainer on Loss & Damage aimed at negotiators new to the topic, and summaries on the outcomes of the COP27 and SB58 meetings. These knowledge products are also available through the database and via a designated section of the website.

Future plans

The charity's immediate future plans are focussed on the implementation of the strategic shift. This means expanding LRI's Capacity Building work, while continuing to provide negotiation support during the main UNFCCC negotiating sessions.

These activities are likely to include:

- Some realignment of staff roles and recruitment;
- Identifying gaps and needs, potential partners, networks and opportunities;
- Building new relationships and initiatives to start developing and piloting new services;
- Improvements to IT systems, website and knowledge management systems.

In addition, LRI plans to continue such activities as:

- Providing legal assistance to developing country delegations and civil society organisations at UN climate change conferences;
- Providing user-friendly advice relating to the national implementation of the Paris Agreement and NDCs;
- Supporting longer-term sustainable capacity building activities and approaches for lawyers and climate negotiators;
- Strengthening and building national capacity for the implementation of the Paris Agreement;
- Updating the App that provides access to the text of the Paris Agreement and explanations on mobile phones and tablets;
- Publishing background and briefing papers to explain legal content in accessible language.

Subject to funding, this is likely to involve a gradual expansion of the charity's operations over the next few years.

Financial review

To date, LRI's work has been primarily funded by the UK government through the Department for Business, Energy and Industrial Strategy (BEIS) by a series of one year service contracts managed by a delivery partner. Until December 2022 the contract partner managing the UK's climate negotiation support programme for developing countries was Price Waterhouse Coopers (PWC), since 2023 it has been the US based global development company DAI. Following the restructuring of BEIS in February 2023, the programme now comes under the new Department for Energy Security and Net Zero (DESNZ).

Legal Response International

Trustees' report for the year ended 30 September 2023

The program is delivered by a consortium of technical experts who provide a mix of training as well as highly tailored, long-term support to senior negotiators from the Group of Least Developed Countries (LDCs). LRI has been part of the consortium since 2019 to deliver the programme known as Climate Ambition Support Alliance (CASA).

LRI is also part of a consortium led by long term partner IIED to provide training and other capacity building services to negotiators from the Least Developed Countries Group in connection with the international climate negotiations. The budget includes funding for LRI to contribute legal content and mentor LDC lawyers. The project, funded by Internationale Klimaschutzinitiative (IKI), started in February 2023 and will run until the end of 2024.

Given the historic reliance on primarily one funder and the inevitable uncertainties this involves, the Trustees are keen to expand and diversify funding, in order to support the strategic shift while ensuring that the charity's commitments do not outgrow its resources. They remain grateful to the many LRI experts, volunteers and supporters who give their time on a pro bono basis and to Simmons & Simmons who provide serviced office space for free.

In the year under review income fell by £29,083 to £260,116 (2022: £289,199) mainly reflecting the discontinuation of the second government contract for the SBSTA chair support. However, part of the loss of income was offset by the new contract with IIED. Expenditure fell only by £10,971 to £268,315 (2022: £279,286) resulting in a loss for the year of £8,199 (2022: surplus £9,913).

Reserves

The charity maintains a stable financial position, starting the year with reserves of £342,623 and ended it with reserves of £334,424.

The charity aims to maintain its staff team and operations in the years ahead, and the Trustees are aware that to do this it is necessary to establish a reserve to manage fluctuations in income especially while the charity is so heavily reliant on a small number of key funders. To that end they have set a target for reserves of a minimum of 6 months expenditure.

Currently reserves stand at approximately 15 months expenditure. Although this is high it is considered acceptable by the Trustees given the current funding uncertainty and the planned investments in the strategic shift. The Trustees will be reviewing both the target range and the level of reserves as the charity develops in the years ahead.

Responsibilities of the trustees in relation to the financial statements

The trustees (who are also directors of LRI for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Legal Response International

Trustees' report for the year ended 30 September 2023

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 30th May 2024 and signed on their behalf by

Richard Dyton (Co-Chair)

A handwritten signature in black ink, appearing to be 'RD', with a horizontal line extending to the right.

Legal Response International

Independent Examiner's Report to the trustees of Legal Response International ("the Company) for the year ended 30 September 2023

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Narges Cyroos BSc FCA
Sterling Partners Limited
Chartered Accountants
Units 15 & 16
7 Wenlock Road
London
N1 7SL

Date: 03 June 2024.....

Legal Response International

Statement of Financial Activities

for the year ended 30 September 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023	2023	2023	2022
	Note	£	£	£	£
Income	2				
Donations		23,236	-	23,236	33,544
Charitable activities		235,789	-	235,789	248,288
Other income		1,091	-	1,091	7,367
Total Income		<u>260,116</u>	<u>-</u>	<u>260,116</u>	<u>289,199</u>
Expenditure					
Charitable activities	3	268,315	-	268,315	279,286
Total Expenditure		<u>268,315</u>	<u>-</u>	<u>268,315</u>	<u>279,286</u>
Net income / expenditure		<u>(8,199)</u>	<u>-</u>	<u>(8,199)</u>	<u>9,913</u>
Reconciliation of funds					
Total funds brought forward		342,623	-	342,623	332,710
Total funds carried forward	8	<u><u>334,424</u></u>	<u><u>-</u></u>	<u><u>334,424</u></u>	<u><u>342,623</u></u>

Legal Response International

Balance Sheet

as at 30 September 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	-	333
Current assets			
Debtors	5	41,691	31,651
Cash at bank and in hand		368,446	328,281
		<u>410,137</u>	<u>360,265</u>
Creditors: amounts falling due within one year	6	(75,713)	(17,642)
Net assets		<u>334,424</u>	<u>342,623</u>
The funds of the charity			
Unrestricted funds:		334,424	342,623
Total funds	8	<u>334,424</u>	<u>342,623</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 30th May 2024 and were signed on its behalf by:



Richard Dyton (Co-Chair)

Legal Response International

Notes to the accounts for the year to 30 September 2023

1 Principal accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Legal Response International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Fund accounting

- (i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- (ii) Restricted funds are subject to specific conditions imposed by the donor as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

(c) Income

Income is recognised and included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- (i) Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable.
- (ii) Donated services and facilities (gifts in kind) are included at the value to the charity where this can be quantified.
- (iii) The value of services provided by volunteers has not been included as income in these accounts.
- (iv) Income from charitable activities includes income earned both from the supply of services under contractual arrangements and from performance-related grants. Grants receivable are recognised when the charity becomes unconditionally entitled to the grant.
- (v) Investment income is included when receivable.
- (vi) Income is deferred when it is received in one financial period but relates to a future period. This may happen for example when a contract includes a mobilisation advance or upfront payment for a period that straddles the year end.

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred, and includes any VAT which cannot be fully recovered.

- (i) Expenditure on charitable activities comprises expenditure related to the direct furtherance of the charity's objectives. Grants payable are included under charitable expenditure when a contract is signed with the grantee. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.
- (ii) Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated to fund raising and specific areas of charitable activity on a basis consistent with the use of resources.
- (iii) The value of services provided by volunteers has not been included as expenditure in these accounts.

(e) Tangible fixed assets and depreciation

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalized and depreciated over three years.

Legal Response International

Notes to the accounts for the year to 30 September 2023

2 Income

As discussed in the Trustees' report, during the year the charity continued to contract with the UK Government's Department for Energy Security and Net Zero (DESNZ) (former Department for Business, Energy & Industrial Strategy (BEIS)) to provide free legal support to the least developed country (LDC) delegations and non-governmental organisations (NGOs) in relation to the United Nations Framework Convention on Climate Change (UNFCCC) negotiations.

In addition LRI signed a two year contract with the International Institute for Environment and Development (IIED) to provide legal support and training to LDCs in relation to UNFCCC meeting.

The charity also undertakes ad hoc consultancies from time to time. This year LRI has been supporting the UK Partnering for Accelerated Climate Transitions (UK PACT) programme.

	2023 £	2022 £
Fee income by contract		
DESNZ	151,144	219,688
IIED	57,276	16,000
PA Consulting Services Ltd.	27,369	12,600
Total Fee income	235,789	248,288
Donations	£	£
Simmons and Simmons LLP	21,691	21,000
SADC Lawyers Association	1,545	-
DLA Piper UK LLP	-	10,151
Clyde & Co	-	2,141
Oxford Climate Policy	-	253
Total Donations	23,236	33,544

Income from donations include Disbursements of expenses in relation to the SB58 meeting in Bonn and the SADCLA conference in Angola. £21,000 representing the estimated value of the rent free office space and associated office support services the charity received during the year from Simmons and Simmons LLP.

3 Expenditure

During the period the charity incurred the following costs;

	Charitable activities £	Governance & support £	Total 2023 £	2022 £
Attendance at UNFCCC	21,487	-	21,487	48,659
Capacity building	43,060	-	43,060	57,710
Communication and IT	-	2,828	2,828	1,581
Staff cost	156,310	-	156,310	122,317
Recruitment costs	-	199	199	-
Accounting & bookkeeping	4,772	1,608	6,380	7,200
Insurance	585	3,475	4,060	3,642
Independent Examination	-	1,650	1,650	1,980
Office expenses	-	21,617	21,617	21,444
Professional fees	-	3,360	3,360	13,657
Meetings and Business Development	990	-	990	-
Trustee Expenses	-	-	-	1,000
Bank charges	19	-	19	96
Irrecoverable VAT	-	6,355	6,355	-
	227,223	41,092	268,315	279,286

Included in office expenses is an amount of £21,000 representing the estimated value of the rent free office space and associated office support services the charity received during the year from Simmons and Simmons LLP.

Legal Response International

Notes to the accounts for the year to 30 September 2023

4 Fixed Assets

	Office Equipment £
Cost	
At 1 October 2022	999
Additions in year (Laptop)	-
At 30 September 2023	999
Depreciation	
At 1 October 2022	666
Charge for the period	333
At 30 September 2023	999
Net Book Value at 30 September 2023	-
Net Book Value at 30 September 2022	333

5 Debtors

	2023 £	2022 £
Trade debtors	27,582	26,281
Prepayments	-	5,370
Accrued Income	14,109	-
	41,691	31,651

6 Creditors

	2023 £	2022 £
Trade creditors	29,899	2,141
Taxation & social security	43,236	13,317
Accruals	1,650	1,980
Pension	928	204
	75,713	17,642

7 Salary Costs

	2023 £	2022 £
Gross wages and salaries	99,277	100,438
Redundancy	44,250	-
Employer's national insurance	7,576	5,947
Pension	5,207	5,132
	156,310	111,517

The average number of employees during the year was 3 3

The number of employees whose remuneration, including redundancy pay, exceeded £60,000 for the year was 1 (2022 nil).

The key management personnel of the charity comprise the trustees, former Executive Director (until January 2023) and the interim Executive Director (from February 2023). The total employee benefits of the Executive Director and interim Executive Director including redundancy were £106,001 (2022: £52,906).

Termination payments are recognised in staff costs once they are quantifiable. There was no unpaid redundancy at the balance sheet date.

Legal Response International

Notes to the accounts for the year to 30 September 2023

Pension commitments: The charity does not operate a pension scheme but makes contributions to the personal pension plans of its employees. In 2022/23 the Charity paid a 5% employer's contribution. Pension costs charged in the Statement of Financial Activities represents the total contributions payable by the charity in the year.

8 Movements in funds

The Charities income during the year consisted entirely of unrestricted funds.

	At 1 Oct 2022 £	Income £	Expenditure £	At 30 Sep 2023 £
Total unrestricted funds	342,623	260,116	268,315	334,424
TOTAL FUNDS	342,623	260,116	268,315	334,424
	At 1 Oct 2021 £	Income £	Expenditure £	At 30 Sep 2022 £
Total unrestricted funds	332,710	289,199	279,286	342,623
TOTAL FUNDS	332,710	289,199	279,286	342,623

9 Related parties

The charity did not pay to the Trustees any remuneration for their services as Trustees during the year (2022 £nil) and did not reimburse any Trustee expenses (2022 £nil), nor did any of the Trustees receive a horarium for training and teaching in year (2022: £1,000).

10 Capital

The company is limited by guarantee and has no share capital. There are seven members of the company each of whom has undertaken to contribute up to £10 in the event of the company being wound up.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Legal Response International

England & Wales - Charity number 1147043

Accounts

Company Number: 07385563

Charity Number: 1147043

Legal Response International

Annual Report and Accounts

For the year ended 30 September 2022

Legal Response International

Reference and administrative details

Trustees

Anne Miller (Co-Chair)
Richard Dyton (Co-Chair)
Joss Saunders
Kate Cook
Matthew Morton
Seth Osafo
Nicola Jane Mwase-Vuma
Victoria Bakulumpagi

Senior Management

Pascale Bird, Interim Executive Director

Company number

07385563

Charity number

1147043

Principal operating address

C/O Simmons & Simmons,
CityPoint
One Ropemaker Street
London
EC2Y 9SS

Registered office

C/O Simmons & Simmons,
CityPoint
One Ropemaker Street
London
EC2Y 9SS

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Legal Response International

Trustees' report for the year ended 30 September 2022

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Legal Response International

Trustees' report for the year ended 30 September 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year to 30 September 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (revised 2019).

Structure, Governance and Management

Governing Document

Legal Response International (LRI) is a charitable company limited by guarantee, incorporated on 23 September 2010 and registered as a charity on 27 April 2012. The company is registered in England and Wales. The company is governed by its Memorandum and Articles of Association. The company was formerly known as Legal Response Initiative and changed its name to Legal Response International on 28 February 2017.

Directors

The directors of the charitable company are its trustees for the purposes of charity law and the members of the company limited by guarantee. Throughout this report they are collectively referred to as the trustees.

The following individuals served as trustees during the period:

Joss Saunders
Niall Watson (resigned 8th September 2022)
Richard Dyton
Kate Cook
Silke Goldberg (resigned 1st August 2022)
Matthew Morton
Anne Miller
Seth Osafo
Nicola Jane Mwase-Vuma
Victoria Bakulumpagi

The chair of the board Silke Goldberg resigned as a trustee in June 2022 on health grounds. The board then appointed Richard Dyton and Anne Miller as co-chairs and Nicola Mwase-Vuma as the organisation's treasurer. Niall Watson stepped down in September 2022. All other trustees served for the full year.

No trustees had any beneficial interest in the charity and no remuneration of trustees is paid by the charity.

The Board of Trustees is responsible for the strategic direction, policy and overall governance of the charity. As the international rule making is now substantially complete, and work under the Paris Agreement is moving towards national implementation, from May to July 2022 the Board commissioned a strategy review and consultations process with LRI stakeholders. This was carried out by an independent consultant (Sam Bickersteth). Following review of the report, in July 2022 the LRI board agreed on a strategy shift in the organisation's focus. In future LRI will increasingly broaden its activities to increase the emphasis on helping low income and climate vulnerable developing countries with Capacity Building, as well as National Level Law and Policy making.

During the reporting period Christoph Schwarte, the Executive Director, oversaw a staff team of two employees, consultants and a team of volunteers.

The majority of trustees who served during the reporting period are experienced lawyers, who have worked with LRI on a long-term basis. Additional professional expertise on the board includes strategy, organisational development and finance. To support the organisation's new direction the board will also be recruiting new trustees, in order to allow the retirement of some of the long standing trustees.

Recruitment and appointment of new trustees

Board members (directors) are appointed in line with articles 32 to 36 of LRI's Articles of Association. The board aims to ensure that there is a diverse range of skills, knowledge and experience available on the board. New members are invited to join the board following an open recruitment process and an interview.

Risk Management

The trustees maintain a risk register and regularly review the risks the charity faces. They are satisfied that systems are in place to mitigate their exposure to the major risks.

Legal Response International

Trustees' report for the year ended 30 September 2022

Public Benefit

The Trustees confirm that they have complied with their duty under Section 17 (1) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. LRI carries out a range of activities in furtherance of its charitable objectives, as detailed under Activities and Achievements below, which the trustees believe provide benefit to the general public worldwide.

Objectives and principal activities

LRI's activities are focussed on two main areas:

- Legal support at UNFCCC negotiations
- Capacity Building

Legal support at the UNFCCC negotiations

The international climate negotiations are among the most complex multilateral law and policy making processes ever. Meetings are characterised by technical jargon, carefully crafted wording and references to international legal principles and obligations. The delegations of industrialised countries therefore include specialised experts, lawyers and other support staff. Developing country negotiators who represent countries that are most vulnerable to the impacts of climate change can rarely rely on a similar backing. As a result, they are regularly "outgunned" by the larger delegations of industrialised countries.

To create a more level playing field between actors, LRI provides free legal advice and assistance to negotiation teams from poor and particularly climate vulnerable developing countries and civil society observer organisations. Without LRI, climate negotiators from these countries would find it difficult to access high quality legal advice.

To provide legal support and assistance on a rapid response basis our advice service operates at three distinct levels:

- Volunteer lawyers (under the supervision of an LRI staff member) – the "liaison officers" – attend and represent LRI in the climate negotiations. They talk delegates through legal issues and provide ad-hoc support on the ground. When more complex issues are involved, they draft the legal query on which delegates need advice and forward it to the 'situation room' in London. Liaison officers are also responsible for developing and strengthening relationships with negotiators and NGOs from developing countries.
- During the negotiations, LRI with the help of a group of volunteers also operates the "situation room". The situation room is tasked to find an expert legal adviser. Situation room volunteers also help to undertake some initial legal research and to produce an internal information circular about the on-going negotiations. This is disseminated to about 400 supporters - mostly members of the legal community – in the lead-up to, during and after a conference.
- The legal expert advisers are responsible for drafting legal opinions, research papers and other materials in response to specific questions. At present, LRI works through a network of around 170 lawyers from leading law firms, barrister chambers and universities based in 10 different jurisdictions. They have expertise in, for example, international environmental law and areas ancillary to the negotiations such as human rights, trade law, carbon trading, finance, insurance or intellectual property law.

During the reporting period, LRI participated in two major international climate change conferences: the Conference of Parties (COP) of the UN Framework Convention on Climate Change (UNFCCC) in Glasgow in Nov 2021 and the meeting of subsidiary bodies (SBs) in Bonn from 6th to 16th June 2022.

Over this period, LRI dealt with 72 formal requests for legal advice and assistance. 16 came from civil society observer organisations (such as WWF or the Centre for International Environmental Law - CIEL) and 56 from delegates of developing country parties. Of those (56) the majority was raised by delegates representing African countries (30), 15 from the Caribbean and Pacific (mainly organised in the Alliance of Small Island

Legal Response International

Trustees' report for the year ended 30 September 2022

States), 6 from Latin America (e.g. Colombia and Chile) and 5 from low income developing countries in Asia (Sri Lanka, Bangladesh, Bhutan).

The requests ranged from ad hoc advice on the status quo in the negotiations to complex assessments of issues under public international law. We worked on several queries related to the implementation of the Paris Agreement at the international level - such as the establishment of new frameworks for loss and damage or the market approaches under Article 6 of the new treaty – as well as nationally through the adoption of new rules and regulations. Although the UNFCCC process increasingly moves from international diplomacy to domestic action, during the reporting period, most requests for legal assistance still pertain to the international dimension of the climate negotiations.

All advice papers (completely anonymized) are posted to the LRI database where they are available free of charge to the public. According to Google Analytics, the LRI website had over 2000 visitors per month with the database being the most popular area of the website. An increasing number of visitors is based in the Global South (e.g. India, China, the Philippines, Sri Lanka, South Africa) while the majority of users are still from Europe and the US.

In addition, LRI has produced several analysis and briefing papers on, for example, the new rules on carbon markets adopted in Glasgow, climate finance or other developments in area of climate law. In general, LRI briefing papers aim to summarize and explain complex content in accessible language. In addition, we have used a software package to produce diagrams. These knowledge products are also available through the database and via a designated section of the website.

Capacity Building

Capacity Building activities during the reporting period included the following:

- Ahead of the UN climate conference in Glasgow, LRI held a four-day training course for lawyers on delegations of developing country parties and civil society observer organisations. The training took place in central London from 25th -28th October. Course topics, such as public international law, Paris Agreement, legislative drafting, carbon markets, climate risk insurance or human rights, were taught by legal experts from academia, government, NGOs and the private sector. Course participants came from Nigeria, Uganda, Burkina Faso, South Africa, Papua New Guinea and Australia. The event provided a forum to exchange experiences, ideas, and good practices in different jurisdictions. As a result, participants will be better equipped to review and develop domestic legal frameworks for the implementation of the Paris Agreement, good governance and the rule of law.
- Following COP26, LRI updated its Paris Agreement A-Z App based on the decisions taken in Glasgow. The new version was released in May 2022 in good time before the meeting of subsidiary bodies in Bonn. It was downloaded 57 times via the App Store and over 100 times via Google Play in the following months. The App contains the full text of the Paris Agreement with further explanations and links to other documents and resources.
- The second Nairobi Summer School on Climate Justice organized by the Pan African Climate Justice Alliance (PACJA), in collaboration with several universities, took place from 27 June to 9 July 2022. Its theme was capacity building to successfully engage with the UNFCCC process and the COP in Egypt. LRI was invited to introduce participants to climate law, the UNFCCC and COP27. LRI trustee Seth Osafo did so by video link from Ghana, LRI executive director Christoph Schwarte in person during the second week of the meeting. Around 170 activities, academics and practitioners from almost 30 different African countries attended the meeting in person. Many more followed online.
- On 29 September LRI contributed a session on legal issues related to the implementation of the Paris Agreement to a virtual pre-COP27 training workshop organised by the Institut de la Francophonie pour le développement durable (IFDD) for 200 women negotiators from French speaking developing countries.

Legal Response International

Trustees' report for the year ended 30 September 2022

Activities and achievements

LRI attended the main UNFCCC meetings in Glasgow and Bonn.

It produced and contributed to the following papers published on its website:

- The Paris Agreement goal on finance flows (October 2021)
- Decision by the UN Committee on the Rights of the Child – An unsuccessful complaint that extends the application of Human Rights (December 2021)
- COP26 Key Outcomes (January 2022)
- Article 6 carbon markets explainer (May 2022, in English and French)
- Operationalizing the Global Goal on Adaptation (June 2022)
- Article 6.4 activity cycle diagram (August 2022, in English and French)

SB56 outcomes summary (September 2022)LRI also organised or contributed to the following events:

- Pre-COP training course for lawyers on developing country delegations (October 2021)
- Nairobi Summer School on Climate Justice (July 2022)
- The annual Oxford seminar organised by the European Capacity Building Initiative (September 2022)

IFDD's virtual pre-COP27 training workshop for women negotiators (September 2022)

Future plans

The charity's immediate future plans are focussed on the implementation of the strategic shift. This aims to expand LRI's Capacity Building work, while continuing to provide negotiation support during the main UNFCCC negotiating sessions.

These activities are likely to include:

- some realignment of staff roles and recruitment.
- improvements to IT systems and website.
- updating the App that provides access to the text of the Paris Agreement and explanations on mobile phones and tablets.

In addition, LRI plans to continue activities such as:

- publishing background and briefing papers to explain legal content in accessible language.
- providing user-friendly advice relating to the national implementation of the Paris Agreement and NDCs.
- supporting longer-term sustainable capacity building activities and approaches for lawyers and climate negotiators.
- strengthening and building national capacity for the implementation of the Paris Agreement.

Subject to funding, this aims to involve a gradual expansion of the charity's operations over the next few years.

Financial review

To date, LRI's work has been primarily funded by the UK government through a series of one year service contracts between the charity and Price Waterhouse Coopers (PWC) which manages the UK's climate negotiation support programme for developing countries. The initial contract, under the Climate Development Knowledge Network (CDKN) umbrella, was for the period of 5 November 2011 to 4 November 2012. This annually renewable contract was extended 6 times and ran to 31 December 2017.

Subsequently, government funding for climate negotiation support was moved from the Department for International Development (DfID) to the Department for Business, Energy and Industrial Strategy (BEIS) with Price Waterhouse Coopers (PWC) continuing to manage the budget. Since 2019 LRI has been part of a consortium led by PWC to deliver a programme originally known as Capacity Building programme in International Negotiations (CaBIN) and then rebranded as Climate Ambition Support Alliance (CASA).

Legal Response International

Trustees' report for the year ended 30 September 2022

PWC contracts with individual consortium members on an annual basis, and the contract for the third year was signed in March 2021 and ended on 4 February 2022. At the Glasgow COP26 climate conference in November 2021 BEIS announced the extension of the negotiation support programme for another two years ("CASA 2.0"). However, under UK government procurement guidelines, BEIS had to re-tender for a CASA delivery partner. Shortly after the end of this reporting period, in October 2022, BEIS decided to appoint the US based consultancy DAI as the new contract manager for CASA II.

In addition to its core work, LRI also managed a project commissioned by BEIS (via PWC) to assist the work of the Subsidiary Body for Scientific and Technological Advice (SBSTA) in the lead up to COP26. Under the contract LRI charged for staff time for administrative work but the substantive project work is undertaken by researchers identified by the SBSTA chair and approved by PWC. This contract ended on 4 February 2022. From February until 16 December 2022, LRI worked under a "bridging" contract that covered around 90% of the organisation's actual costs during the relevant period. The remainder was covered by additional funding from the International Institute for Environment and Development (IIED) to support LDC negotiators in connection with the climate conferences.

Given the historic reliance on one funder and the inevitable uncertainties this involves, the Trustees are keen to expand and diversify funding, in order to support the strategic shift while ensuring that the charity's commitments do not outgrow its resources. They remain grateful to the many LRI experts, volunteers and supporters who give their time on a pro bono basis and to Simmons & Simmons who provide serviced office space for free.

In the year under review income fell by £13,016 to £289,199 (2021: £302,215) reflecting the discontinuation of the second contract with BEIS for the SBSTA chair support. Despite expenditure increasing by £29,698 to £279,286 (2021: £249,588) the charity maintained a stable financial position and net incoming resources for the year were £9,913 (2021: £52,627).

Reserves

All of the charity's income in this financial year has been unrestricted, including the payments under the BEIS contract. This means that the net incoming resources for the year was added to reserves. The charity started the year with reserves of £332,710 and ended it with reserves of £342,623..

The charity aims to maintain its staff team and operations in the years ahead, and the Trustees are aware that to do this it is necessary to establish a reserve to manage fluctuations in income especially while the charity is so heavily reliant on a small number of key funders. To that end they have set a target for reserves of a minimum of 6 months expenditure.

Currently reserves stand at approximately 14 months expenditure. Although this is high it is considered acceptable by the Trustees given the current funding uncertainty and the planned investments in the strategic shift. The Trustees will be reviewing both the target range and the level of reserves as the charity develops in the years ahead.

Responsibilities of the trustees in relation to the financial statements

The trustees (who are also directors of LRI for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Legal Response International

Trustees' report for the year ended 30 September 2022

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 31st May 2023 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Anne Miller', is written over a light blue rectangular background.

Anne Miller

Co-Chair

Legal Response International

Independent Examiner's Report to the trustees of Legal Response International ("the Company) for the year ended 30 September 2022

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Narges Cyroos BSc FCA
Sterling Partners Limited
Chartered Accountants
Units 15 & 16
7 Wenlock Road
London
N1 7SL



Date: 08/06/2023.....

Legal Response International

Statement of Financial Activities

for the year ended 30 September 2022

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022	2022	2022	2021
	Note	£	£	£	£
Income	2				
Donations		33,544	-	33,544	21,000
Charitable activities		248,288	-	248,288	273,027
Other income		7,367	-	7,367	8,188
Total Income		<u>289,199</u>	<u>-</u>	<u>289,199</u>	<u>302,215</u>
Expenditure					
Charitable activities	3	279,286	-	279,286	249,588
Total Expenditure		<u>279,286</u>	<u>-</u>	<u>279,286</u>	<u>249,588</u>
Net income / expenditure		<u>9,913</u>	<u>-</u>	<u>9,913</u>	<u>52,627</u>
Reconciliation of funds					
Total funds brought forward		332,710		332,710	280,083
Total funds carried forward	8	<u><u>342,623</u></u>	<u><u>-</u></u>	<u><u>342,623</u></u>	<u><u>332,710</u></u>

Legal Response International

Balance Sheet

as at 30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	4	333	666
Current assets			
Debtors	5	31,651	64,252
Cash at bank and in hand		328,281	298,703
		<u>360,265</u>	<u>363,621</u>
Creditors: amounts falling due within one year	6	(17,642)	(30,911)
Net assets		<u>342,623</u>	<u>332,710</u>
The funds of the charity			
Unrestricted funds:		342,623	385,337
Total funds	8	<u>342,623</u>	<u>385,337</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 31st May 2023 and were signed on its behalf by:



Anne Miller
Co- Chair

Legal Response International

Notes to the accounts for the year to 30 September 2022

1 Principal accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Legal Response International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Fund accounting

- (i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- (ii) Restricted funds are subject to specific conditions imposed by the donor as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

(c) Income

Income is recognised and included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- (i) Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable.
- (ii) Donated services and facilities (gifts in kind) are included at the value to the charity where this can be quantified.
- (iii) The value of services provided by volunteers has not been included as income in these accounts.
- (iv) Income from charitable activities includes income earned both from the supply of services under contractual arrangements and from performance-related grants. Grants receivable are recognised when the charity becomes unconditionally entitled to the grant.
- (v) Investment income is included when receivable.
- (vi) Income is deferred when it is received in one financial period but relates to a future period. This may happen for example when a contract includes a mobilisation advance or upfront payment for a period that straddles the year end.

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred, and includes any VAT which cannot be fully recovered.

- (i) Expenditure on charitable activities comprises expenditure related to the direct furtherance of the charity's objectives. Grants payable are included under charitable expenditure when a contract is signed with the grantee. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.
- (ii) Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated to fund raising and specific areas of charitable activity on a basis consistent with the use of resources.
- (iii) The value of services provided by volunteers has not been included as expenditure in these accounts.

(e) Tangible fixed assets and depreciation

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalized and depreciated over three years.

Legal Response International

Notes to the accounts for the year to 30 September 2022

2 Income

As discussed in the Trustees' report, during the year the charity continued to contract with the UK Government's Department for Business, Energy & Industrial Strategy (BEIS) to provide free legal support to the least developed country (LDC) delegations and non-governmental organisations (NGOs) in relation to the United Nations Framework Convention on Climate Change (UNFCCC) negotiations. The fee income in these accounts relates primarily to that contract.

In addition LRI managed a project commissioned by BEIS to assist the work of the Subsidiary Body for Scientific and Technological Advice (SBSTA) in the lead up to COP26 in the UK. The project work is undertaken by researchers but LRI is charging a management fee. This contract ended on 4 February 2022.

The charity also undertakes ad hoc consultancies from time to time. This year's accounts include funding from the International Institute for Environment and Development (IIED) to support LDC negotiators in connection with the climate conferences, and LRI has also been supporting the UK Partnering for Accelerated Climate Transitions (UK PACT) programme.

	2022 £	2021 £
Fee income by contract		
BEIS	219,688	260,627
International Institute for Environment and Development	16,000	-
PA Consulting Services Ltd.	12,600	-
CIFF	-	11,570
ecbi		830
Total Fee income	248,288	273,027
Donations	£	£
Simmons and Simmons LLP	21,000	21,000
DLA Piper UK LLP	10,151	-
Clyde & Co	2,141	-
Oxford Climate Policy	253	-
Total Donations	33,544	21,000

Income from donations include Disbursements of expenses in relation to the COP26 meeting in Glasgow and £21,000 representing the estimated value of the rent free office space and associated office support services the charity received during the year from Simmons and Simmons LLP.

3 Expenditure

During the period the charity incurred the following costs;

	Charitable activities £	Governance & support £	2022 £	Total 2021 £
Attendance at UNFCCC	48,659	-	48,659	11,904
Capacity building	57,710	-	57,710	77,802
Communication and IT	-	1,581	1,581	2,256
Staff cost	122,317	-	122,317	114,751
Accounting & bookkeeping	5,592	1,608	7,200	7,200
Insurance	3,642	-	3,642	4,445
Independent Examination	-	1,980	1,980	1,800
Office expenses	-	21,444	21,444	21,662
Professional fees	-	13,657	13,657	7,750
Trustee Expenses	1,000	-	1,000	-
Bank charges	96	-	96	18
	239,016	40,270	279,286	249,588

Included in office expenses is an amount of £21,000 representing the estimated value of the rent free office space and associated office support services the charity received during the year from Simmons and Simmons LLP.

Legal Response International

Notes to the accounts for the year to 30 September 2022

4 Fixed Assets

	Office Equipment £
Cost	
At 1 October 2021	999
Additions in year (Laptop)	-
At 30 September 2022	999
Depreciation	
At 1 October 2021	333
Charge for the period	333
At 30 September 2022	666
Net Book Value at 30 September 2022	333

5 Debtors

	2022 £	2021 £
Trade debtors	26,281	63,914
Prepayments	5,370	338
	31,651	64,252

6 Creditors

	2022 £	2021 £
Trade creditors	2,141	9,934
Taxation & social security	13,317	19,060
Deferred income	-	-
Accruals	1,980	1,800
Pension	204	117
	17,642	30,911

Summary of movements in year on deferred income

	2022 £	2021 £
Balance at 1 April	-	11,570
Released in year	-	(11,570)
Deferred in year	-	-
Balance at 31 March	-	-

7 Salary Costs

	2022 £	2021 £
Gross wages and salaries	100,438	92,262
Employer's national insurance	5,947	6,190
Pension	5,133	5,398
	111,517	103,851

The average number of employees during the year was

3 3

Legal Response International

Notes to the accounts for the year to 30 September 2022

No member of staff received emoluments of more than £60,000 during the year (2020 nil)

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the Executive Director of the Trust were £52,906 (2021: £52,906).

Pension commitments: The charity does not operate a pension scheme but makes contributions to the personal pension plans of its employees. In 2021/22 the Charity paid a 5% employer's contribution. Pension costs charged in the Statement of Financial Activities represents the total contributions payable by the charity in the year.

8 Movements in funds

The Charities income during the year consisted entirely of unrestricted funds.

	At 1 Oct 2021 £	Income £	Expenditure £	At 30 Sep 2022 £
Total unrestricted funds	332,710	289,199	279,286	342,623
TOTAL FUNDS	332,710	289,199	279,286	342,623

	At 1 Oct 2020 £	Income £	Expenditure £	At 30 Sep 2021 £
Total unrestricted funds	280,083	302,215	249,588	332,710
TOTAL FUNDS	280,083	302,215	249,588	332,710

9 Related parties

The charity did not pay to the Trustees any remuneration for their services as Trustees during the year (2021 £nil) and did not reimburse any Trustee expenses (2021 £nil). One Trustee received a horarium for training and teaching in relation to COP26 of £1,000 in year (2021: £nil)

10 Capital

The company is limited by guarantee and has no share capital. There are seven members of the company each of whom has undertaken to contribute up to £10 in the event of the company being wound up.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Legal Response International

England & Wales - Charity number 1147043

Accounts

Company Number: 07385563

Charity Number: 1147043

Legal Response International

Annual Report and Accounts

For the year ended 30 September 2021

Legal Response International

Reference and administrative details

Trustees	Joss Saunders Niall Watson Richard Dyton Kate Cook Silke Goldberg (Chair) Matthew Morton Anne Miller Seth Osafo Nicola Jane Mwase-Vuma Victoria Bakulumpagi
Senior Management	Christoph Schwarte, Executive Director
Company number	07385563
Charity number	1147043
Principal operating address	C/O Simmons & Simmons, CityPoint One Ropemaker Street London EC2Y 9SS
Registered office	C/O Simmons & Simmons, CityPoint One Ropemaker Street London EC2Y 9SS
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS

Legal Response International

Trustees' report for the year ended 30 September 2021

Contents of the Financial Statements for the Year Ended 30 September 2021

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Notes to the Financial Statements	12-16

Legal Response International

Trustees' report for the year ended 30 September 2021

The trustees are pleased to present their report together with the financial statements of the charity for the year to 30 September 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (revised 2019).

Structure, Governance and Management

Governing Document

Legal Response International (LRI) is a charitable company limited by guarantee, incorporated on 23 September 2010 and registered as a charity on 27 April 2012. The company is registered in England and Wales. The company is governed by its Memorandum and Articles of Association. The company was formerly known as Legal Response Initiative and changed its name to Legal Response International on 28 February 2017.

Directors

The directors of the charitable company are its trustees for the purposes of charity law and the members of the company limited by guarantee. Throughout this report they are collectively referred to as the trustees.

The following individuals served as trustees during the period:

Joss Saunders
Niall Watson
Richard Dyton
Kate Cook
Silke Goldberg
Matthew Morton
Anne Miller
Seth Osafo
Nicola Jane Mwase-Vuma
Victoria Bakulumpagi

All trustees served for the full year.

No trustees had any beneficial interest in the charity and no remuneration of trustees is paid by the charity.

The Board of Trustees meets around 2 times a year. It is responsible for the strategic direction, policy and overall governance of the charity.

The Trustees delegate the strategy, management and coordination of LRI to the Executive Director who oversees a staff team which during the reporting period comprised two employees, consultants and a team of volunteers. For the best part of the reporting period (since January 2021) one staff member Olivia Tattarletti was on maternity leave. Her temporary maternity covers were Subhi Barakat (February to July 2021) and Dr Keely Boom (August 2021 to January 2022).

The majority of trustees are all experienced lawyers, who have worked with LRI on a long-term basis. Additional professional expertise on the board includes strategy development and finance.

Recruitment and appointment of new trustees

Board members (directors) are appointed in line with articles 32 to 36 of LRI's Articles of Association. The board aims to ensure that there is a diverse range of skills, knowledge and experience available on the board. New members are invited to join the board based on their expertise following recommendations or - in the most recent case - an advertisement for charity trustees with financial experience and an interview.

Risk Management

The trustees maintain a risk register and regularly review the risks the charity faces. They are satisfied that systems are in place to mitigate their exposure to the major risks.

Public Benefit

The Trustees confirm that they have complied with their duty under Section 17 (1) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. LRI carries out a range

Legal Response International

Trustees' report for the year ended 30 September 2021

of activities in furtherance of its charitable objectives, as detailed under Activities and Achievements below, which the trustees believe provide benefit to the general public worldwide.

Objectives and principal activities

The international climate negotiations are among the most complex multilateral law and policy making processes ever. Meetings are characterised by technical jargon, carefully crafted wording and references to international legal principles and obligations. The delegations of industrialised countries therefore include specialised experts, lawyers and other support staff. Developing country negotiators who represent countries that are most vulnerable to the impacts of climate change can rarely rely on a similar backing. As a result, they are regularly “outgunned” by the larger delegations of industrialised countries.

To create a more level playing field between actors, LRI provides free legal advice and assistance to negotiation teams from poor and particularly climate vulnerable developing countries and civil society observer organisations. Without LRI, climate negotiators from these countries would find it difficult to access high quality legal advice.

To provide legal support and assistance on a rapid response basis our advice service operates at three distinct levels:

- Volunteer lawyers (under the supervision of an LRI staff member) – the “liaison officers” – attend and represent LRI in the climate negotiations. They talk delegates through legal issues and provide ad-hoc support on the ground. When more complex issues are involved, they draft the legal query on which delegates need advice and forward it to the ‘situation room’ in London. Liaison officers are also responsible for developing and strengthening relationships with negotiators and NGOs from developing countries.
- During the negotiations, LRI with the help of a group of volunteers also operates the “situation room”. The situation room is tasked to find an expert legal adviser. Situation room volunteers also help to undertake some initial legal research and to produce an internal information circular about the on-going negotiations. This is disseminated to about 200 supporters - mostly members of the legal community – in the lead-up to, during and after a conference.
- The legal expert advisers are responsible for drafting legal opinions, research papers and other materials in response to specific questions. At present, LRI works through a network of around 170 lawyers from leading law firms, barrister chambers and universities based in 10 different jurisdictions. They have expertise in, for example, international environmental law and areas ancillary to the negotiations such as human rights, trade law, carbon trading, finance, insurance or intellectual property law.

During the reporting period, LRI participated in one major international climate change conference: the meeting of subsidiary bodies (SBs) to the UN Framework Convention on Climate Change (UNFCCC), from 31 May to 17 June 2021. Because of the Covid-19 pandemic the meeting was held virtually only and other events scheduled for the reporting period, i.e. the Conference of the Parties in Glasgow, were postponed. As a result, LRI had to adjust its usual modus operandi and work predominately with delegates, volunteers and experts based at home or in their offices.

To mitigate the adverse effects of lockdowns and travel restrictions and to stay in touch and liaise with our friends and partners from around the globe, we have used platforms like Zoom, Skype, Teams etc, webinars and other forms of electronic communication. While the lack of physical meetings during conferences, workshops and other events does impede a frank discussion about gaps in knowledge and the required support, the pandemic has also created opportunities and facilitated new ways of working and collaborating. This includes the following LRI activities:

- The Paris Agreement to combat climate change was adopted on 12 December 2015. To mark its fifth “anniversary”, LRI held a one-hour Zoom webinar on 10 December 2020, during which leading climate lawyers from around the globe presented their ideas for the next steps in the UNFCCC process (in 3 minutes each). LRI produced a summary report of the event and made a recording

Legal Response International

Trustees' report for the year ended 30 September 2021

available via youtube. Some of the presenters were also invited to further develop their ideas in an LRI briefing paper.

- In February, LRI contributed virtually to in-person workshops in Lagos (for the legal working group on climate governance in Nigeria) and Addis Ababa (in collaboration with the Ethiopian Environment, Forest and Climate Change Commission). Via Zoom LRI lawyers summarized the rules and expectations for the national implementation of the Paris Agreement, lessons learnt from other jurisdictions and provided general analysis with regard to the respective national law and policy framework. While presentations can be efficiently delivered remotely, the quality of interactive discussions is usually affected by the hybrid nature of an event.
- Based on the Guide on the Paris Agreement published under the umbrella of the European Capacity Building Initiative (ecbi), LRI developed an App "Paris Agreement A-Z" which provides easy access to the text of the Paris Agreement with explanations and further resources. It was launched in May and promoted amongst climate negotiators in the leadup to the virtual session of the SBs. It can be installed on phones and tablets free of charge via the App Store and Google Play (for Android phones).
- In May, LRI also contributed to a 3-day virtual event of the Earth Action Hub (EAH) - an online community which aims to make climate action feel accessible, realistic, and appealing for everyone regardless of age, nationality, or experience. LRI organized a discussion between young lawyers "What on Earth can Law do about climate change" and produced a legal toolkit on climate change that is available for free from the EAH and has been shared with other partners such as the Pan African Climate Justice Alliance (in connection with their Nairobi summer school for climate justice).

During the last two months (August and September) of the reporting period LRI gradually resumed physical meetings (in line with the relevant government guidance on Covid-19) to prepare the organization's participation in the Glasgow Climate Conference in November 2021, and a pre-COP 4-day training course for lawyers on developing country parties' delegations. For 3 months an intern, in addition to her substantive legal research, helped with the necessary logistic and administrative arrangements to hold the in-person training course in London.

Over the whole reporting period, LRI dealt with 41 formal requests for legal advice and assistance. The majority of queries came from developing country parties (31) with 10 from civil society observer organisations. Although many developing countries are part of more than one negotiation group, their requests can be broadly grouped as follows: 12 came from parties who coordinate their work in the African Groups of Negotiators, 7 from least developed countries, 7 from countries in the Alliance of Small Island States and 5 from other developing countries (such as Columbia or Sri Lanka). To respond to these requests LRI expert advisers contributed over 250 pro bono hours of work (about 15 hours by senior lawyers, 190 hours by associates and 55 hours by juniors).

The requests ranged from ad hoc advice over the phone on the possibility of submitting an interim NDC (Nationally Determined Contribution) to complex research assignments on existing policies or funding arrangements in jurisdictions worldwide. We worked on several queries related to the implementation of the Paris Agreement at the international level (such as the establishment of further frameworks for loss and damage or Article 6 on market approaches) or nationally through the adoption of climate laws and creation of new governance bodies. Most requests for legal assistance still pertain to the international dimension of the climate negotiations although countries increasingly shift their focus from international diplomacy under the UNFCCC to domestic action.

All advice papers (completely anonymized) are posted to the LRI database where they are available free of charge to the public. According to Google Analytics, the LRI website had around 1700 visitors per month towards the end of the reporting period with the database being the most popular area of the website. An increasing number of visitors is based in the Global South (e.g. India, China, the Philippines, Sri Lanka, South Africa) while the majority of users are still from the UK and the US.

In addition, LRI has produced several analysis and briefing papers on, for example, legal approaches to enhance the current system of the Paris Agreement or domestic legislation for its implementation. In general, LRI briefing papers aim to summarize and explain complex content in accessible language. They are also

Legal Response International

Trustees' report for the year ended 30 September 2021

available through the database and (in chronological order) via a designated section of the website at <https://legalresponse.org/further-resources/briefing-papers/>

Activities and achievements

LRI was present at the main (virtual) UNFCCC meeting from 31 May to 17 June 2021 hosted by the secretariat in Bonn, Germany.

During the reporting period LRI produced the following papers:

- Strengthening the compliance system for Nationally Determined Contributions
- Climate focused transitional justice
- Legislating the Paris Agreement in Africa
- Putting the law at the heart of the Paris Agreement
- Climate framework laws in Latin America and their alignment with the Paris Agreement - a comparative analysis

LRI also co-organised or contributed to the following events:

- Paris Agreement's 5th anniversary birthday bash webinar
- Nigerian workshop to develop appropriate legal frameworks and provide related advisory services in enhancing the country's NDC
- Ethiopian roundtable capacity building workshop on the Paris Agreement, its implications for domestic law and policy in particular in the agriculture sector
- Earth Action Hub event

Future plans

The charity's immediate future plans are;

- To continue attending the main UNFCCC negotiating sessions.
- To continue publishing background and briefing papers to explain legal content in accessible language.
- To support longer-term sustainable capacity building activities and approaches for lawyers and climate negotiators.
- To provide user-friendly advice relating to the national implementation of the Paris Agreement and NDCs.
- To update the App that provides access to the text of the Paris Agreement and explanations on mobile phones and tablets.

It is hoped that this will involve a gradual expansion of the charity's operations in the year ahead although that will be funding dependent.

Financial review

To date, LRI's work has been primarily funded by the UK government through a series of one year service contracts between the charity and Price Waterhouse Coopers (PWC) which manages the UK's climate negotiation support programme for developing countries. The initial contract, under the Climate Development Knowledge Network (CDKN) umbrella, was for the period of 5 November 2011 to 4 November 2012. This annually renewable contract was extended 6 times and ran to 31 December 2017.

Subsequently, government funding for climate negotiation support was moved from the Department for International Development (DfID) to the Department for Business, Energy and Industrial Strategy (BEIS) with Price Waterhouse Coopers (PWC) continuing to manage the budget. Since 2019 LRI has been part of a consortium led by PWC to deliver a programme originally known as Capacity Building programme in International Negotiations (CaBIN) and then rebranded as Climate Ambition Support Alliance (CASA).

PWC contracts with individual consortium members on an annual basis, and the contract for the third year was signed in March 2021 and ended on 4th February 2022. At the Glasgow climate conference BEIS

Legal Response International

Trustees' report for the year ended 30 September 2021

announced the extension of the negotiation support programme for another two years ("CASA 2.0"). However, under UK government procurement guidelines, BEIS will have to re-tender for a CASA delivery partner. Currently, BEIS are aiming to award the tender after the COP in Egypt in November. Until 16 December 2022, LRI works under a "bridging" contract that covers around 90% (£132K of max £150K) of the organisation's actual costs during the relevant period.

In addition to its core work, LRI managed an additional project commissioned by BEIS (via PWC) to assist the work of the Subsidiary Body for Scientific and Technological Advice (SBSTA) in the lead up to COP26. Under the contract LRI can charge for staff time for administrative work but the substantive project work is undertaken by researchers identified by the SBSTA chair and approved by PWC. This contract ended on 4th February 2022

Given the reliance on one funder and the uncertainties in future funding, the Trustees are keen to ensure the charity's commitments do not outgrow its revenues. They remain grateful to the many LRI experts, volunteers and supporters who give their time on a pro bono basis and to Simmons & Simmons who provide serviced office space for free.

In the year under review income rose by £66,594 to £302,215 (2020: £235,621). This is due to the additional income from the second BEIS/PWC project. Expenditure rose by £30,183 to £249,588 (2020: £219,405) mainly due to the recruitment of one additional staff member (including her maternity cover) and the development of the App and Earth Hub. The result is that the charity maintained a stable financial position and enjoyed net incoming resources for the year of £52,627 (2020: £16,216).

Reserves

All of the charity's income in this financial year has been unrestricted, including the payments under the BEIS contract. This means that the net incoming resources for the year was added to reserves. The charity started the year with reserves of £280,083 and ended it with reserves of £332,710.

The charity aims to maintain its staff team and operations in the years ahead, and the Trustees are aware that to do this it is necessary to establish a reserve to manage fluctuations in income especially when the charity is so heavily reliant on a small number of key supporters. To that end they have set a target for reserves of a minimum of 6 months expenditure.

Currently reserves stand at approximately 16 months expenditure which although high is considered acceptable by the Trustees given the current funding uncertainty. The Trustees understand they will need to review both the target range and the level of reserves as the charity develops in the years ahead.

Responsibilities of the trustees in relation to the financial statements

The trustees (who are also directors of LRI for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of

Legal Response International

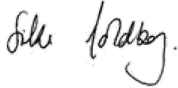
Trustees' report for the year ended 30 September 2021

the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 31st May 2022 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Silke Goldberg'.

Silke Goldberg
Chair

Legal Response International

Independent Examiner's Report to the trustees of Legal Response International ("the Company) for the year ended 30 September 2021

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Narges Cyroos BSc FCA
Sterling Partners Limited
Chartered Accountants
Units 15 & 16
7 Wenlock Road
London
N1 7SL

Date: .22.June.2022.....

Legal Response International

Statement of Financial Activities

for the year ended 30 September 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2021	2021	2021	2020
	Note	£	£	£	£
Income					
Donations		21,000	-	21,000	21,000
Charitable activities	2	273,027	-	273,027	207,187
Other income		8,188	-	8,188	7,434
Total Income		302,215	-	302,215	235,621
Expenditure					
Charitable activities	3	249,588	-	249,588	219,405
Total Expenditure		249,588	-	249,588	219,405
Net income / expenditure		52,627	-	52,627	16,216
Reconciliation of funds					
Total funds brought forward		280,083		280,083	263,867
Total funds carried forward	8	332,710	-	332,710	280,083

Legal Response International

Balance Sheet

as at 30 September 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	4	666	-
Current assets			
Debtors	5	64,252	51,978
Cash at bank and in hand		298,703	268,315
		<u>363,621</u>	<u>320,293</u>
Creditors: amounts falling due within one year	6	(30,911)	(40,213)
Net assets		<u>332,710</u>	<u>280,080</u>
The funds of the charity			
Unrestricted funds:		332,710	280,083
Restricted funds:		-	-
Total funds	8	<u>332,710</u>	<u>280,083</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

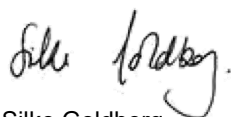
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 31st May 2022 and were signed on its behalf by:



Silke Goldberg
Chair

Legal Response International

Notes to the accounts for the year to 30 September 2021

1 Principal accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Legal Response International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Fund accounting

- (i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- (ii) Restricted funds are subject to specific conditions imposed by the donor as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

(c) Income

Income is recognised and included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- (i) Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable.
- (ii) Donated services and facilities (gifts in kind) are included at the value to the charity where this can be quantified.
- (iii) The value of services provided by volunteers has not been included as income in these accounts.
- (iv) Income from charitable activities includes income earned both from the supply of services under contractual arrangements and from performance-related grants. Grants receivable are recognised when the charity becomes unconditionally entitled to the grant.
- (v) Investment income is included when receivable.
- (vi) Income is deferred when it is received in one financial period but relates to a future period. This may happen for example when a contract includes a mobilisation advance or upfront payment for a period that straddles the year end.

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred, and includes any VAT which cannot be fully recovered.

- (i) Expenditure on charitable activities comprises expenditure related to the direct furtherance of the charity's objectives. Grants payable are included under charitable expenditure when a contract is signed with the grantee. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.
- (ii) Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated to fund raising and specific areas of charitable activity on a basis consistent with the use of resources.
- (iii) The value of services provided by volunteers has not been included as expenditure in these accounts.

(e) Tangible fixed assets and depreciation

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalized and depreciated over three years.

Legal Response International

Notes to the accounts for the year to 30 September 2021

2 Income

As discussed in the Trustees' report, during the year the charity continued to contract with the UK Government's Department for Business, Energy & Industrial Strategy (BEIS) to provide free legal support to the least developed country (LDC) delegations and non-governmental organisations (NGOs) in relation to the United Nations Framework Convention on Climate Change (UNFCCC) negotiations. The fee income in these accounts relates primarily to that contract.

In addition LRI manages an additional project commissioned by BEIS to assist the work of the Subsidiary Body for Scientific and Technological Advice (SBSTA) in the lead up to COP26 in the UK. The project work is undertaken by researchers but LRI is charging a management fee.

The charity also undertakes ad hoc consultancies from time to time. This included a contract with Children's Investment Fund for the Future (CIFF) to support a roundtable workshop in Ethiopia and with Oxford Climate Policy (ecbi) for the commissioning of authors and coordination of their contributions to Policy Brief on legislating the Paris Agreement in Africa.

	2020 £	2020 £
Fee income by contract		
BEIS	260,627	203,687
CIFF	11,570	3,500
ecbi	830	-
Total Fee income	273,027	207,187

Income from donations includes an amount of £21,000 (2020: £21,000) representing the estimated value of the rent free office space and associated office support services the charity received during the year from Simmons and Simmons LLP.

3 Expenditure

During the period the charity incurred the following costs;

	Charitable activities £	Governance & support £	Total 2021 £	Total 2020 £
Attendance at UNFCCC	11,904	-	11,904	25,856
Capacity building	77,802	-	77,802	43,200
Communication	1,091	1,165	2,256	1,055
Board meetings	-	-	-	630
Staff cost	114,751	-	114,751	109,554
Recruitment costs	-	-	-	-
Accounting & bookkeeping	5,592	1,608	7,200	7,872
Insurance	4,445	-	4,445	4,332
Independent Examination	-	1,800	1,800	1,800
Office expenses	-	21,662	21,662	21,378
Professional fees	-	7,750	7,750	3,675
Bank charges	18	-	18	53
	215,603	33,985	249,588	219,405

Included in office expenses is an amount of £21,000 representing the estimated value of the rent free office space and associated office support services the charity received during the year from Simmons and Simmons LLP.

Legal Response International

Notes to the accounts for the year to 30 September 2021

4 Fixed Assets

	Office Equipment £
Cost	
At 1 October 2020	-
Additions in year (Laptop)	999
At 30 September 2021	999
Depreciation	
At 1 October 2020	-
Charge for the period	333
At 30 September 2021	333
Net Book Value	
At 30 September 2021	666

5 Debtors

	2021 £	2020 £
Trade debtors	63,914	51,978
Prepayments	338	-
	64,252	51,978

6 Creditors

	2021 £	2020 £
Trade creditors	9,934	11,072
Taxation & social security	19,060	15,696
Deferred income	-	11,570
Accruals	1,800	1,800
Pension	117	75
	30,911	40,213

Summary of movements in year on deferred income

	2021 £	2020 £
Balance at 1 April	11,570	-
Released in year	(11,570)	-
Deferred in year	-	11,570
Balance at 31 March	-	11,570

Legal Response International

Notes to the accounts for the year to 30 September 2021

7 Salary Costs

	2021 £	2020 £
Gross wages and salaries	92,262	98,348
Employer's national insurance	6,190	6,365
Pension	5,398	4,841
	103,851	109,554

The average number of employees during the year was 3 2

No member of staff received emoluments of more than £60,000 during the year (2020 nil)

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the Executive Director of the Trust were £52,906 (2020: £52,906).

Pension commitments: The charity does not operate a pension scheme but makes contributions to the personal pension plans of its employees. In 2020/21 the Charity paid a 5% employer's contribution. Pension costs charged in the Statement of Financial Activities represents the total contributions payable by the charity in the year.

8 Movements in funds

The Charities income during the year consisted entirely of unrestricted funds.

	At 1 Oct 2020 £	Income £	Expenditure £	At 30 Sep 2021 £
Total unrestricted funds	280,083	302,215	249,588	332,710
TOTAL FUNDS	280,083	302,215	249,588	332,710

	At 1 Oct 2019 £	Income £	Expenditure £	At 30 Sep 2020 £
Total unrestricted funds	263,867	235,621	219,405	280,083
TOTAL FUNDS	263,867	235,621	219,405	280,083

9 Related parties

The charity did not pay to the Trustees any remuneration for their services as Trustees during the year (2020 £nil) and did not reimburse any Trustee expenses (2020 £nil).

Legal Response International

England & Wales - Charity number 1147043

Accounts

Company Number: 07385563

Charity Number: 1147043

Legal Response International

Annual Report and Accounts

For the year ended 30 September 2020

Legal Response International

Reference and administrative details

Trustees	Joss Saunders Niall Watson Richard Dyton Kate Cook Silke Goldberg (Chair) Matthew Morton Anne Miller Seth Osafo Nicola Jane Mwase-Vuma Victoria Bakulumpagi
Senior Management	Christoph Schwarte, Executive Director
Company number	07385563
Charity number	1147043
Principal operating address	C/O Simmons & Simmons, CityPoint One Ropemaker Street London EC2Y 9SS
Registered office	C/O Simmons & Simmons, CityPoint One Ropemaker Street London EC2Y 9SS
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS

Legal Response International

Trustees' report for the year ended 30 September 2020

Contents of the Financial Statements for the Year Ended 30 September 2020

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Legal Response International

Trustees' report for the year ended 30 September 2020

The trustees are pleased to present their report together with the financial statements of the charity for the year to 30 September 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (revised 2019).

Structure, Governance and Management

Governing Document

Legal Response International (LRI) is a charitable company limited by guarantee, incorporated on 23 September 2010 and registered as a charity on 27 April 2012. The company is registered in England and Wales. The company is governed by its Memorandum and Articles of Association. The company was formerly known as Legal Response Initiative and changed its name to Legal Response International on 28 February 2017.

Directors

The directors of the charitable company are its trustees for the purposes of charity law and the members of the company limited by guarantee. Throughout this report they are collectively referred to as the trustees.

The following individuals served as trustees during the period:

Joss Saunders
Niall Watson
Richard Dyton
Kate Cook
Silke Goldberg
Matthew Morton
Anne Miller
Seth Osafo
Nicola Jane Mwase-Vuma
Victoria Bakulumpagi

All trustees served for the full year.

No trustees had any beneficial interest in the charity and no remuneration of trustees is paid by the charity.

The Board of Trustees meets at least 3 times a year. It is responsible for the strategic direction, policy and overall governance of the charity.

The Trustees delegate the strategy, management and coordination of LRI to the Executive Director who oversees a staff team which during the reporting period comprised two employees, consultants and a team of volunteers.

The majority of trustees are all experienced lawyers, have worked with LRI on a long-term basis and their close involvement to date has ensured the charity stays true to its original vision, aims and objectives.

Recruitment and appointment of new trustees

Board members (directors) are appointed in line with articles 32 to 36 of LRI's Articles of Association. The board aims to ensure that there is a diverse range of skills, knowledge and experience available on the board. New members are invited to join the board based on their expertise following recommendations or - in the most recent case - an advertisement for charity trustees with financial experience and an interview.

Risk Management

The trustees maintain a risk register and regularly review the risks the charity faces. They are satisfied that systems are in place to mitigate their exposure to the major risks.

Public Benefit

The Trustees confirm that they have complied with their duty under Section 17 (1) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. LRI carries out a range of activities in furtherance of its charitable objectives, as detailed under Activities and Achievements below, which the trustees believe provide benefit to the general public worldwide.

Legal Response International

Trustees' report for the year ended 30 September 2020

Objectives and principal activities

The international climate negotiations are among the most complex multilateral law and policy making processes ever. Meetings are characterised by technical jargon, carefully crafted wording and references to international legal principles and obligations. The delegations of industrialised countries therefore include specialised experts, lawyers and other support staff. Developing country negotiators who represent countries that are most vulnerable to the impacts of climate change can rarely rely on a similar backing. As a result, they are regularly “outgunned” by the larger delegations of industrialised countries.

To create a level playing field between actors, Legal Response International (LRI), provides free legal advice and assistance to negotiation teams from poor and particularly climate vulnerable developing countries and civil society observer organisations. Without LRI, climate negotiators from these countries would find it difficult to access high quality legal advice.

To provide legal support and assistance on a rapid response basis our advice service operates at three distinct levels:

- Volunteer lawyers (under the supervision of an LRI staff member) – the “liaison officers” – attend and represent LRI at all UNFCCC negotiation sessions. They talk delegates through legal issues and provide ad-hoc support on the ground. When more complex issues are involved, they draft the legal query on which delegates need advice and forward it to the 'situation room' in London. Liaison officers are also responsible for developing and strengthening relationships with negotiators and NGOs from developing countries.
- During the negotiations, LRI with the help of a group of volunteers also operates the “situation room”. The situation room is tasked to find an expert legal adviser. Situation room volunteers also help to undertake some initial legal research and to produce an internal information circular about the on-going negotiations. This is disseminated to about 200 supporters - mostly members of the legal community – in the lead-up to, during and after a conference.
- The legal expert advisers are responsible for drafting legal opinions, research papers and other materials in response to specific questions. At present, LRI works through a network of around 170 lawyers from leading law firms, barrister chambers and universities based in 10 different jurisdictions. They have expertise in, for example, international environmental law and areas ancillary to the negotiations such as human rights, trade law, carbon trading, finance, insurance or intellectual property law.

During the reporting period, LRI participated in one major international climate change conference: the Conference of the Parties (COP) to the UN Framework Convention on Climate Change (UNFCCC) in Madrid in December 2019. A team of 6 LRI lawyers and volunteers attended the meeting. We also partnered with the IE (Instituto de Empresa) University – Madrid Campus where a group of (in total around 30) university students met almost daily as part of LRI's first law clinic outside the UK to undertake research and support the lawyers in the negotiations.

During the two week conference we recorded over 30 legal queries. Ten of those came from delegations that work together in the Group of Least Developed Countries (LDCs), eight from members of the Alliance of Small Island States (AOSIS) and seven from the African Group of Negotiators (AGN). Five questions were from other developing countries (e.g. Thailand or Sri Lanka) and four from observer organisations.

As a result of the Covid-19 pandemic, during the second half of the reporting period all further physical meetings were suspended. This has, to some extent, disrupted LRI's normal advice service and operations. A climate legislation round-table workshop for government officials in Ethiopia (organised with additional funding from the Children's Investment Fund Foundation - CIFF) in March had to be cancelled and without face-to-face contact it can be challenging to develop new relationships or have a frank conversation about issues a negotiator does not fully comprehend.

As a small, agile organisation used to communicating with partners around the world electronically, LRI has, however, been able to keep channels of communication open with partners, advisers and other stakeholders; adjusted its modus operandi as necessary; and, in this way, was able to largely mitigate the adverse effects of lockdowns and travel restrictions. We have, for example, organised virtual “check-ins” with

Legal Response International

Trustees' report for the year ended 30 September 2020

individual negotiators and delegations, facilitated Zoom meetings between clients and advisers to discuss specific legal issues and used new opportunities to present at or contribute to virtual events. While our partners in developing countries have traditionally been rather focused on face-to-face training events and meetings, as a result of the pandemic, they at least for the time being appear more willing to contemplate the use of other (virtual) formats too.

Over the whole reporting period, LRI dealt with 55 formal requests for legal advice and assistance. The majority of queries came from LDCs (16), AOSIS (13), AGN (9) and other developing countries (7) with others from observer organisations (10). To respond to these requests LRI expert advisers contributed almost 500 pro bono hours of work (about 60 hours by senior lawyers, 200 hours by associates and 220 hours by juniors). The requests range from ad hoc advice on the drafting and interpretation of negotiation text to complex research assignments on the privileges and immunities usually granted to members of intergovernmental bodies. We also worked on several queries related to Article 6 of the Paris Agreement, which is the main outstanding (and contentious) area for the adoption of further rules on the implementation of the Agreement.

All advice papers (completely anonymized) are posted to the LRI database where they are available free of charge to the public. According to Google Analytics, the LRI website has now around 1000 users per month. The majority of users are from the US, the UK and other European countries, but there are also increasing numbers from developing countries: e.g. in 2020 India 13%, Philippines 3.2% or Brazil 2.2%. With almost 10,000 visits during the reporting period (to access or download papers) the database is by far the most popular area of the LRI website.

While most requests for legal assistance still pertain to the international dimension of the climate negotiations countries increasingly shift their focus from international diplomacy under the UNFCCC to domestic action. In this connection, we have been advising several small developing countries, such as Haiti, Lesotho, Papua New Guinea and Uganda, on the drafting or revision of their national climate change legislation and other governance arrangements to implement the Paris Agreement nationally. LRI also maintains the Climate Legislation Advice Portal - a web-based platform developed with the UN Environment Program that allows eligible users to submit legal questions related to the national implementation of Paris electronically.

In collaboration with the Ministry of Environment, Natural Resources Conservation and Tourism of Botswana, LRI held a two-day round-table capacity building workshop in Gaborone (Botswana) from 9-10 October 2019. Thirty government officials from different departments such as agriculture, transport, water and the General Attorney's Office attended the workshop sponsored by the UK government's Climate Ambition Support Alliance (CASA). LRI provided an overview on expectations and opportunities under the Paris Agreement and participants discussed possible approaches and processes to develop new rules for Botswana. We highlighted different design options, lessons learnt in other jurisdictions and the available infrastructure of support.

Strengthening the capacity of lawyers and climate policy makers from developing countries is generally at the heart of LRI's mission and work. We are one of the European Capacity Building Initiative (ecbi) lead organisations and participated in a workshop for junior negotiators from Asia and the Pacific on 21 July 2020. Under the ecbi umbrella we have also published a guidebook on the Paris Agreement in March. The guide contains the full text of the new treaty with detailed further explanations largely based on the subsequent decisions by parties (mainly in Katowice in 2018). It was launched – because of the pandemic - through a virtual event in May 2020 available via youtube at: [youtube.com/watch?v=TEskN8ZA2lc&feature=youtu.be](https://www.youtube.com/watch?v=TEskN8ZA2lc&feature=youtu.be)

Based on the guide we have also developed a set of web tutorials available through our website at: legalresponse.org/further-resources/webinars. They give an introduction to key elements of the Paris Agreement and users can also test their knowledge. Other LRI e-learning materials and presentations are publicly available for free through the INFORMEA e-learning platform (at: e-learning.informea.org) and our website. In September 2020 we have started to build an App to make the content of the guide and further resources easily accessible via phones and tablet computers.

Activities and achievements

LRI has been present at the main UNFCCC meeting during the reporting period:

- Madrid, Spain, annual COP (CMP and CMA) to the UNFCCC, December 2019

Legal Response International

Trustees' report for the year ended 30 September 2020

During this period LRI produced the following knowledge products (available at legalresponse.org):

- Guide to the Paris Agreement
- Briefing paper on technical regulations based on international standards to mitigate climate change
- Web tutorials on the Paris Agreement with test your knowledge section

LRI also co-organised or contributed to the following events:

- Two-day round-table capacity building workshop in Gaborone, Botswana, 9-10 October
- Web launch of Guide to the Paris Agreement
- ecbi workshop for junior negotiators from Asia and the Pacific, on 21 July

Future plans

The charity's immediate future plans are;

- To continue attending all main UNFCCC negotiating sessions,
- To continue publishing background and briefing papers to explain legal content in accessible language,
- To support longer-term sustainable capacity building activities and approaches for lawyers and climate negotiators,
- To provide user-friendly advice relating to the national implementation of the Paris Agreement and NDCs,
- To launch an App (based on the Paris Agreement Guide) that provides access to the text of the Paris Agreement and explanations on mobile phones and tablets,
- To use the climate conference hosted by the UK (COP26) as an opportunity to train lawyers from developing countries, raise awareness for its work and reach each out to new supporters.

It is hoped that this will involve a gradual expansion of the charity's operations in the year ahead although that will be funding dependent.

Financial review

LRI's work has been primarily funded by a contract between the charity and the Climate Development Knowledge Network (created by the UK Government's Department for International Development, DfID) to provide free legal support to developing countries in relation to the UNFCCC negotiations. The initial contract was for the period of 5 November 2011 to 4 November 2012. This annually renewable contract was subsequently extended 6 times and ran to 31 December 2017.

Subsequently government funding for climate negotiation support was moved to the Department for Business, Energy & Industrial Strategy (BEIS) with Price Waterhouse Coopers (PWC) managing the budget.

Since 2019 LRI has been part of a consortium led by PWC delivering a programme originally known as Capacity Building programme in International Negotiations (CaBIN), now rebranded as Climate Ambition Support Alliance (CASA). This 3-year programme will run until early 2022 with a possible extension of two further years. PWC contracts with individual consortium member on an annual basis, and the contract for the third year was signed in March 2021.

In addition LRI agreed to contract manage an additional project commissioned by BEIS (via PWC) to assist the work of the Subsidiary Body for Scientific and Technological Advice (SBSTA) in the lead up to COP26 in the UK. Under the contract LRI can charge for up to 22 days of staff time for administrative work but the substantive project work is undertaken by researchers identified by the SBSTA chair and approved by PWC.

The Trustees are keen to ensure the charity's commitments do not outgrow its revenues and remain grateful to the many LRI experts, volunteers and supporters who give their time freely and to Simmons & Simmons who provide pro bono serviced office space.

Legal Response International

Trustees' report for the year ended 30 September 2020

In the year under review income fell by £14,492 to £235,621 (2019:£250,113). This drop is due to reduced reimbursable expenses, following the cancellation of the COP25 in Santiago and the introduction of Covid-related travel restrictions in the second half of the financial year. At the same time expenditure rose by £7,622 to £219,405 (2019: £211,783) mainly due to the recruitment of one additional staff increasing staff spend to offset the reduction in travel expenses. Importantly despite the disruptions the charity maintained a stable financial position and enjoyed net incoming resources for the year of £16,216 (2019: £38,330).

Reserves

All of the charity's income in this financial year has been unrestricted, including the payments under the BEIS contract. This means that the net incoming resources for the year was added to reserves. The charity started the year with reserves of £263,867 and ended it with reserves of £280,083.

The charity aims to maintain its staff team and operations in the years ahead, and the Trustees are aware that to do this it is necessary to establish a reserve to manage fluctuations in income especially when the charity is so heavily reliant on a small number of key supporters. To that end they have set a target for reserves of a minimum of 6 months expenditure. Currently reserves stand at approximately 15 months expenditure which although high is considered acceptable by the Trustees given the current funding uncertainty arising from the twin threats of the economic downturn caused by the pandemic and the UK Government's reduction of the aid budget. The Trustees understand they will need to review both the target range and the level of reserves as the charity develops in the years ahead.

Responsibilities of the trustees in relation to the financial statements

The trustees (who are also directors of LRI for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 24th June 2021 and signed on their behalf by



Silke Goldberg
Chair

Legal Response International

Independent Examiner's Report to the trustees of Legal Response International ("the Company) for the year ended 30 September 2020

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Narges Cyroos BSc FCA
Sterling Partners Limited
Chartered Accountants
Units 15 & 16
7 Wenlock Road
London
N1 7SL

Date: 29 June 2021

Legal Response International

Statement of Financial Activities

for the year ended 30 September 2020

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2020	2020	2020	2019
	Note	£	£	£	£
Income					
Donations		21,000	-	21,000	21,000
Charitable activities	2	207,187	-	207,187	225,763
Other income		7,434	-	7,434	3,350
Total Income		235,621	-	235,621	250,113
Expenditure					
Charitable activities	3	219,405		219,405	211,783
Total Expenditure		219,405	-	219,405	211,783
Net income / expenditure		16,216	-	16,216	38,330
Reconciliation of funds					
Total funds brought forward		263,867		263,867	225,537
Total funds carried forward	7	280,083	-	280,083	263,867

Legal Response International

Balance Sheet

as at 30 September 2020

	Note	2020 £	2019 £
Current assets			
Debtors	4	51,978	86,847
Cash at bank and in hand		268,315	198,973
		320,293	285,820
Creditors: amounts falling due within one year	5	(40,213)	(21,953)
Net assets		280,080	263,867
The funds of the charity			
Unrestricted funds:		280,083	263,867
Restricted funds:		-	-
Total funds	7	280,083	263,867

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 24th June 2021 and were signed on its behalf by:



Silke Goldberg
Chair

Legal Response International

Notes to the accounts for the year to 30 September 2020

1 Principal accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Legal Response International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Fund accounting

- (i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- (ii) Restricted funds are subject to specific conditions imposed by the donor as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

(c) Income

Income is recognised and included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- (i) Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable.
- (ii) Donated services and facilities (gifts in kind) are included at the value to the charity where this can be quantified.
- (iii) The value of services provided by volunteers has not been included as income in these accounts.
- (iv) Income from charitable activities includes income earned both from the supply of services under contractual arrangements and from performance-related grants. Grants receivable are recognised when the charity becomes unconditionally entitled to the grant.
- (v) Investment income is included when receivable.
- (vi) Income is deferred when it is received in one financial period but relates to a future period. This may happen for example when a contract includes a mobilisation advance or upfront payment for a period that straddles the year end.

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred, and includes any VAT which cannot be fully recovered.

- (i) Expenditure on charitable activities comprises expenditure related to the direct furtherance of the charity's objectives. Grants payable are included under charitable expenditure when a contract is signed with the grantee. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.
- (ii) Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated to fund raising and specific areas of charitable activity on a basis consistent with the use of resources.
- (iii) The value of services provided by volunteers has not been included as expenditure in these accounts.

(e) Tangible fixed assets and depreciation

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalized. The charity does not yet have any such assets, thanks to the in kind support of Simmons and Simmons who provide office space and equipment pro bono.

Legal Response International

Notes to the accounts for the year to 30 September 2020

2 Income

As discussed in the Trustees' report, during the year the charity continued to contract with the UK Government's Department for Business, Energy & Industrial Strategy (BEIS) to provide free legal support to the least developed country (LDC) delegations and non-governmental organisations (NGOs) in relation to the United Nations Framework Convention on Climate Change (UNFCCC) negotiations. The fee income in these accounts relates primarily to that contract.

In addition LRI manages an additional project commissioned by BEIS to assist the work of the Subsidiary Body for Scientific and Technological Advice (SBSTA) in the lead up to COP26 in the UK. The project work is undertaken by researchers but LRI is charging a management fee.

The charity also undertakes ad hoc consultancies from time to time. During the year this included a contract with Children's Investment Fund for the Future (CIFF) to support a roundtable workshop in Ethiopia which has been postponed due to Covid to February 2021.

	2020 £	2019 £
Fee income by contract		
BEIS	203,687	148,870
CIFF	3,500	-
UNEP	-	69,308
GIZ	-	5,884
ecbi	-	1,700
Total Fee income	207,187	225,763

Income from donations includes an amount of £21,000 (2019: £21,000) representing the estimated value of the rent free office space and associated office support services the charity received during the year from Simmons and Simmons LLP.

Other income relates to an insurance refund of pre-paid travel due to Covid related travel restrictions.

3 Expenditure

During the period the charity incurred the following costs;

	Charitable activities £	Governance & support £	Total 2020 £	Total 2019 £
Attendance at UNFCCC	25,856	-	25,856	25,441
Capacity building	43,200	-	43,200	58,329
Communication	336	719	1,055	955
Board meetings	-	630	630	1,357
Staff cost	109,554	-	109,554	87,245
Recruitment costs	-	-	-	210
Accounting & bookkeeping	6,264	1,608	7,872	8,808
Insurance	4,332	-	4,332	4,252
Independent Examination	-	1,800	1,800	1,800
Office expenses	-	21,378	21,378	21,169
Professional fees	-	3,675	3,675	1,989
Bank charges	53	-	53	228
	189,595	29,810	219,405	211,783

Included in office expenses is an amount of £21,000 representing the estimated value of the rent free office space and associated office support services the charity received during the year from Simmons and Simmons LLP.

Legal Response International

Notes to the accounts for the year to 30 September 2020

4 Debtors

	2020 £	2019 £
Trade debtors	51,978	84,117
Prepayments	-	2,730
	51,978	86,847

5 Creditors

	2020 £	2019 £
Trade creditors	11,072	2,778
Taxation & social security	15,696	17,082
Deferred income	11,570	-
Accruals	1,800	1,800
Pension	75	293
	40,213	21,953

Summary of movements in year on deferred income

	2020 £	2019 £
Balance at 1 April	-	-
Released in year	-	-
Deferred in year	11,570	-
Balance at 31 March	11,570	-

6 Salary Costs

	2020 £	2019 £
Gross wages and salaries	98,348	77,945
Employer's national insurance	6,365	5,403
Pension	4,841	3,897
	109,554	87,245

The average number of employees during the year was 3 2

No member of staff received emoluments of more than £60,000 during the year (2019 nil)

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the Executive Director of the Trust were £52,906 (2019: £52,906).

Pension commitments: The charity does not operate a pension scheme but makes contributions to the personal pension plans of its employees. In 2019/20 the Charity paid a 5% employer's contribution. Pension costs charged in the Statement of Financial Activities represents the total contributions payable by the charity in the year.

Legal Response International

Notes to the accounts for the year to 30 September 2020

7 Movements in funds

The Charities income during the year consisted entirely of unrestricted funds.

	At 1 Oct 2019 £	Income £	Expenditure £	At 30 Sep 2020 £
Total unrestricted funds	263,867	235,621	219,405	280,083
TOTAL FUNDS	<u>263,867</u>	<u>235,621</u>	<u>219,405</u>	<u>280,083</u>

	At 1 Oct 2018 £	Income £	Expenditure £	At 30 Sep 2019 £
Total unrestricted funds	225,537	250,113	211,783	263,867
TOTAL FUNDS	<u>225,537</u>	<u>250,113</u>	<u>211,783</u>	<u>263,867</u>

8 Related parties

None of the Trustees received any remuneration for their services as trustees during the year (2019 £nil).
One Trustees was reimbursed travel expenses incurred in performing his duties as trustees to a total value of £nil (2019, £1,351).

9 Capital

The company is limited by guarantee and has no share capital. There are seven members of the company each of whom has undertaken to contribute up to £10 in the event of the company being wound up.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.