

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

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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.

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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

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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

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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.

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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

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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

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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
		<u>320,293</u>	<u>285,820</u>
Creditors: amounts falling due within one year	5	(40,213)	(21,953)
		<u>280,080</u>	<u>263,867</u>
Net assets			
The funds of the charity			
Unrestricted funds:		280,083	263,867
Restricted funds:		-	-
Total funds	7	<u>280,083</u>	<u>263,867</u>

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

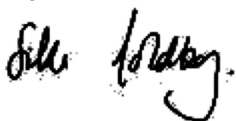
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

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.

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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.

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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.

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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.