

**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

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

# **Legal Response International**

## **Trustees' report for the year ended 30 September 2021**

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# **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

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## 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

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## **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 5<sup>th</sup> 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

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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 4<sup>th</sup> 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



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### **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 31<sup>st</sup> 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	£	£	£	£
<b>Income</b>					
Donations		21,000	-	21,000	21,000
Charitable activities	2	273,027	-	273,027	207,187
Other income		8,188	-	8,188	7,434
<b>Total Income</b>		<u>302,215</u>	<u>-</u>	<u>302,215</u>	<u>235,621</u>
<b>Expenditure</b>					
Charitable activities	3	249,588	-	249,588	219,405
<b>Total Expenditure</b>		<u>249,588</u>	<u>-</u>	<u>249,588</u>	<u>219,405</u>
<b>Net income / expenditure</b>		<u>52,627</u>	<u>-</u>	<u>52,627</u>	<u>16,216</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		280,083		280,083	263,867
<b>Total funds carried forward</b>	8	<u><u>332,710</u></u>	<u><u>-</u></u>	<u><u>332,710</u></u>	<u><u>280,083</u></u>

# Legal Response International

## Balance Sheet

as at 30 September 2021

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

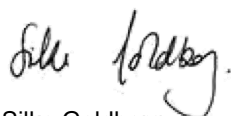
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

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

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
	<b>215,603</b>	<b>33,985</b>	<b>249,588</b>	<b>219,405</b>

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

### 5 Debtors

	2021 £	2020 £
Trade debtors	63,914	51,978
Prepayments	338	-
	<b>64,252</b>	<b>51,978</b>

### 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
	<b>30,911</b>	<b>40,213</b>

#### 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
<b>Balance at 31 March</b>	<b>-</b>	<b>11,570</b>

# 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
	<b>103,851</b>	<b>109,554</b>

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
<b>TOTAL FUNDS</b>	<b>280,083</b>	<b>302,215</b>	<b>249,588</b>	<b>332,710</b>

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

### 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).