

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.

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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

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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.

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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).

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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;

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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>

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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.

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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.