

Company Number: 07385563

Charity Number: 1147043

Legal Response International

Annual Report and Accounts

For the year ended 30 September 2023

Legal Response International

Reference and administrative details

Trustees

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

Senior Management

Pascale Bird, Executive Director

Company number

07385563

Charity number

1147043

Principal operating address

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

Registered office

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

Bankers

Triodos Bank
Deanery Road
Bristol
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Legal Response International

Trustees' report for the year ended 30 September 2023

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Legal Response International

Trustees' report for the year ended 30 September 2023

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

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

Structure, Governance and Management

Governing Document

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

Directors

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

The following individuals served as trustees during the period:

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

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

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

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

Staff changes

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

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Risk Management

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

Public Benefit

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

Objectives and principal activities

LRI's activities are focussed on two main areas:

- Legal support at UNFCCC negotiations
- Capacity Building

Legal support at the UNFCCC negotiations

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

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

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

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

Capacity Building

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

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Trustees' report for the year ended 30 September 2023

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

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

Activities and achievements

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

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

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

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

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

Capacity Building activities during the reporting period included the following:

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

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

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

Future plans

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

These activities are likely to include:

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

In addition, LRI plans to continue such activities as:

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

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

Financial review

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

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

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

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

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

Reserves

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

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

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

Responsibilities of the trustees in relation to the financial statements

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

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

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

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

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Trustees' report for the year ended 30 September 2023

Small company provisions

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

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

Richard Dyton (Co-Chair)

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

Legal Response International

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



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

Date: 03 June 2024.....

Legal Response International

Statement of Financial Activities

for the year ended 30 September 2023

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

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Balance Sheet

as at 30 September 2023

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

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

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

The trustees acknowledge their responsibilities for

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

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

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



Richard Dyton (Co-Chair)

Legal Response International

Notes to the accounts for the year to 30 September 2023

1 Principal accounting policies

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

(a) Basis of accounting

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

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

(b) Fund accounting

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

(c) Income

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

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

(d) Expenditure

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

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

(e) Tangible fixed assets and depreciation

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

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Notes to the accounts for the year to 30 September 2023

2 Income

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

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

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

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

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

3 Expenditure

During the period the charity incurred the following costs;

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

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

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Notes to the accounts for the year to 30 September 2023

4 Fixed Assets

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

5 Debtors

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

6 Creditors

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

7 Salary Costs

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

The average number of employees during the year was 3 3

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

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

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

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Notes to the accounts for the year to 30 September 2023

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

8 Movements in funds

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

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

9 Related parties

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

10 Capital

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

11 Taxation

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