

Company Number: 07385563

Charity Number: 1147043

Legal Response International

Annual Report and Accounts

For the year ended 30 September 2024

Legal Response International

Reference and administrative details

Trustees

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

Senior Management

Pascale Bird, Executive Director

Company number

07385563

Charity number

1147043

Principal operating address

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

Registered office

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Bankers

Triodos Bank
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Legal Response International

Trustees' report for the year ended 30 September 2024

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Trustees' report for the year ended 30 September 2024

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

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

Structure, Governance and Management

Governing Document

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

Directors

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

The following individuals served as trustees during the period:

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

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

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

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

Staff changes

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

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Trustees' report for the year ended 30 September 2024

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

Risk Management

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

Public Benefit

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

Objectives and principal activities

LRI's activities are focussed on three main areas:

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

Legal support at the UNFCCC negotiations

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

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

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

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

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Trustees' report for the year ended 30 September 2024

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

Capacity Building

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

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

Legal support with domestic implementation of climate plans

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

Activities and achievements

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

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

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

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

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

Capacity Building activities during the reporting period included the following:

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

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Legal module development

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

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

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

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

Future plans

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

These activities are likely to include:

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

In addition, LRI plans to continue such activities as:

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

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

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Trustees' report for the year ended 30 September 2024

Financial review

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

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

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

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

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

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

Reserves

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

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

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

Responsibilities of the trustees in relation to the financial statements

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

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Trustees' report for the year ended 30 September 2024

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

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

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

Small company provisions

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

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



Richard Dylon (Co-Chair)

Legal Response International

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



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Date: 12 June 2025

Legal Response International

Statement of Financial Activities

for the year ended 30 September 2024

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

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Balance Sheet

as at 30 September 2024

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

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

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

The trustees acknowledge their responsibilities for

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

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

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



Richard Dyton (Co-Chair)

Legal Response International

Notes to the accounts for the year to 30 September 2024

1 Principal accounting policies

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

(a) Basis of accounting

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

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

(b) Fund accounting

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

(c) Income

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

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

(d) Expenditure

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

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

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Notes to the accounts for the year to 30 September 2024

(e) Tangible fixed assets and depreciation

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

(f) Creditors and provisions

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

2 Income

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

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

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

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

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

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

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Notes to the accounts for the year to 30 September 2024

3 Expenditure

During the period the charity incurred the following costs;

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

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

4 Fixed Assets

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

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Notes to the accounts for the year to 30 September 2024

5 Debtors

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

6 Creditors

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

7 Salary Costs

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

The average number of employees during the year was 3 3

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

	2024	2023
£ 60,000 to £ 70,000	1	1

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

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

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

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Notes to the accounts for the year to 30 September 2024

8 Movements in funds

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

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

	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

9 Related parties

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

10 Capital

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

11 Taxation

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