

Company Number: 07385563

Charity Number: 1147043

Legal Response International

Annual Report and Accounts

For the year ended 30 September 2018

Legal Response International

Reference and administrative details

| | |
|------------------------------------|--|
| Trustees | Joss Saunders Niall Watson Richard Dyton Kate Cook Silke Goldberg (Chair) Matthew Morton Anne Miller Seth Osafo Nicola Jane Mwase-Vuma Victoria Bakulumpagi |
| Senior Management | Christoph Schwarte, Executive Director |
| Company number | 07385563 |
| Charity number | 1147043 |
| Registered office | C/O Simmons & Simmons, CityPoint One Ropemaker Street London EC2Y 9SS |
| Principal operating address | 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 2018

The trustees are pleased to present their report together with the financial statements of the charity for the year to 30 September 2018.

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 2015).

Structure, Governance and Management

Governing Document

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

Directors

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

The following individuals served as trustees during the period:

Joss Saunders
Niall Watson
Richard Dyton
Kate Cook
Silke Goldberg
Matthew Morton
Anne Miller
Seth Osafo

All Trustees served for the full year.

At the LRI board meeting in October 2018 it was agreed to invite Nicola Jane Mwase-Vuma and Victoria Bakulumpagi to the board and - following their acceptance of the appointment - they were subsequently registered with Companies House and the charity commission in January 2019.

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

The Board of Trustees meets at least 3 times a year. It is responsible for the strategic direction, policy and overall governance of the charity.

The Trustees delegate the strategy, management and coordination of LRI to the Executive Director who oversees a staff team which during the reporting period comprised one part-time employee, advice coordinator Pascale Bird, and a team of volunteers.

The majority of trustees are all experienced lawyers, have worked with the LRI on a long-term basis and their close involvement to date has ensured the charity stays true to its original vision, aims and objectives.

Risk Management

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

Public Benefit

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

Objectives and principal activities

The international climate negotiations are among the most complex multilateral law and policy making processes ever. Meetings are characterised by technical jargon, carefully crafted wording and references to

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international legal principles and obligations. The delegations of industrialised countries therefore include specialised experts, lawyers and other support staff. Developing country negotiators who represent countries that are most vulnerable to the impacts of climate change can rarely rely on a similar backing. As a result, they are regularly "outgunned" by the larger delegations of industrialised countries.

To create a level playing field between actors, Legal Response International (LRI), provides free legal advice and assistance to negotiation teams from poor and particularly climate vulnerable developing countries and civil society observer organisations. Without LRI, climate negotiators from LDCs would find it difficult to access high quality legal advice. To provide legal support and assistance on a rapid response basis our advice service operates at three distinct levels:

Volunteer lawyers (under the supervision of an LRI staff member) – the "liaison officers" – attend and represent LRI at all UNFCCC negotiation sessions. They talk delegates through legal issues and provide ad-hoc support on the ground. When more complex issues are involved, they draft the legal query on which delegates need advice and forward it to the 'situation room' in London. Liaison officers are also responsible for developing and strengthening relationships with negotiators and NGOs from developing countries.

During the negotiations, LRI with the help of a group of volunteers also operates the 'situation room'. The situation room is tasked to find an expert legal adviser to produce a legal opinion on the query forwarded by the liaison officer. All queries forwarded to the situation room have a requested time frame for the completion of the advice (e.g. within a few hours, overnight, a few days or weeks). Situation room volunteers also help to undertake some initial legal research and to produce an internal information circular about the on-going negotiations.

Legal advisors are responsible for drafting legal opinions, research papers and other materials within the timeframes requested by the delegate. LRI works through a network of currently more than 160 expert lawyers from leading law firms, barrister chambers and universities based in 10 different jurisdictions. They have expertise in, for example, in international environmental law and areas ancillary to the negotiations such as human rights, trade law, carbon trading, finance, insurance or intellectual property law.

Feedback on our work in the negotiations

"Thank you to your team and you for the support you gave to the COMIFAC delegates during the first week here in Bonn, it was helpful."

Michel Ndjatsana, Central African Forest Commission, May 2018

"I would like to take this opportunity to thank you all so much for this great experience at the climate change negotiation in Bangkok.... I have experienced political views, leverage and strategies through the discussions in each session. Not only did I have an opportunity to witness that, big thanks to Pascale and Leslie who showed me how we, as legal advisers, can provide a great assistance during the climate negotiation."

Norarat Nararujaneetanan, lawyer from Thailand & LRI volunteer, September 2018

During the reporting period LRI dealt with 92 formal requests for legal advice and assistance. To respond to these requests LRI expert advisers contributed over 310 reported pro bono hours of work. With the help of altogether 12 volunteers (the "liaison officers") – all of them qualified lawyers – LRI attended the climate conference in Bonn in November 2017, the meeting of subsidiary bodies in Bonn in May 2018 and an additional session in Bangkok in September 2018. In addition, another 25 volunteer lawyers supported the "situation room" at Simmons & Simmons.

Legal queries received in connection with these conferences range from ad hoc advice on the drafting and interpretation of negotiation text to complex research assignments to inform the development of rules for the implementation of the Paris Agreement (the so called Paris Rulebook). 35 queries came from parties that are organised in the group of Least Developed Countries (LDCs), 41 from other developing countries (e.g. Botswana, Cameroon, Papua New Guinea, Sri Lanka, Thailand) and 16 from civil society observer organisations. 32 queries were from women delegates, 60 from men.

While most requests for legal assistance pertain to the international dimension of the climate negotiations (in particular the development of rules for the implementation of the Paris Agreement during this reporting

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period) an increasing number of queries also concern the domestic implementation of international commitments and other climate plans. During 2017 and 2018, LRI therefore developed a web-based platform in collaboration with UN Environment that will allow government officials and parliamentarians from developing countries to submit their legal questions related to the national implementation of Paris and NDCs electronically. The service (the Climate Legislation Advice Portal) is now available via <https://climatelegislation.org/>.

With the financial support of The Funding Network (TFN) and the Climate Development Knowledge Network (CDKN), LRI in collaboration with Pan African Climate Justice Alliance (PACJA) was also able to test a "bottom-up" law review and development approach on climate change in Cameroon. Based on "action research", surveys and focus group discussions LRI published a booklet on initial suggestions for developing legislative interventions on climate change through public consultations in April 2018.

In June 2018, the publication was officially launched in the parliament of Cameroon in Yaounde. The local partner presented its content and findings to around 50 MPs in the National Assembly. The Cameroonian Minister of the Environment congratulated LRI and its partners on the publication and called it "important and timely guidance on how to contribute to the global fight against climate change". He also emphasised the importance of participatory approaches (in developing law and policy) that were applied and promoted as part of the project.

Capacity building is at the heart of LRI's mission and work. Training manuals, presentations and exercises are made publically available on the web and in collaboration with UNEP the organisation developed free e-learning courses on the UNFCCC and the Paris Agreement. They are available through the INFORMEA e-learning platform at <http://e-learning.informea.org/>. LRI also publishes legal briefing papers on issues arising out of the negotiations and all of its advice papers are publicly available through the LRI database at <https://legalresponse.org/legal-assistance/>.

Over the years, LRI has delivered bespoke legal training components for negotiators, other government officials, lawyers, parliamentarians and civil society representative in Bangladesh, Cameroon, Kenya, Senegal, Sri Lanka, Thailand, Tanzania, Zambia as well as the UK, and we involve lawyers from developing country jurisdictions at all levels of the service. For example, lawyers from Brazil, Kenya (COP23 November 2017), India, Cameroon (Bonn May 2018), and Thailand (Bangkok September 2018) attended climate conferences during the reporting period as part of the LRI team. In addition, LRI lawyers also contribute to training workshops and publications of other initiatives, in particular the European Capacity Building Initiative (ecbi).

Feedback on strengthening national legal capacity

"Maurice is a very serious person and it would be great to involve him. We need more people from Africa being specialised in climate change negotiations. I think that he still needs to learn a lot about climate negotiations but being in Bonn would be a great opportunity for him to improve and get more knowledge."

Makane Moïse Mbengue, Prof of International Law, Geneva University, February 2018

"The consultations in Cameroon are an important first step to illustrate how legislation that works for people and the environment could be developed bottom up. The approach should provide guidance and inspiration for law and policy makers in different jurisdictions all over Africa."

Awudu Cyprian Mbaya, MP Cameroon & Executive President Pan African Parliamentarian Network on Climate Change, April 2018

Activities and Achievements

LRI has been present at all major UNFCCC meetings during the period under review:

- Bonn, Germany, UNFCCC conference (officially hosted by Fiji), November 2017
- Bonn, Germany, meeting of the UNFCCC subsidiary bodies, May 2018
- Bangkok, Thailand, additional meeting of UNFCCC subsidiary bodies, September 2018

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During the period LRI produced the following publications (available at <https://legalresponse.org/further-resources/briefing-papers/>):

- Domestic implementation of the Paris Agreement by developing country parties,
- Bottom-up climate legislation in Cameroon, and
- The Talanoa Dialogue.

LRI also continued to provide educational and training assistance to prepare junior negotiators and other government officials from Asia and the Pacific for the UNFCCC climate negotiations during an ecbi workshop in Colombo, Sri Lanka in June 2018.

Future plans

The charity's immediate future plans are

- To continue to attend all UNFCCC negotiating sessions,
- To continue to raise awareness through a rolling programme of briefing papers,
- To support longer-term sustainable capacity building activities and approaches for lawyers and climate negotiators,
- To provide a user-friendly advice giving service relating to the national implementation of the Paris Agreement and NDCs via the web portal, and
- To facilitate the development of methods for the review and creation of participatory climate legislation.

It is hoped that this will involve a gradual expansion of the charity's operations in the year ahead although that will be funding dependent.

Financial review

LRI's work has been primarily funded by a contract between the charity and the Climate Development Knowledge Network (created by the UK Government's Department for International Development, DfID) to provide free legal support to developing countries in relation to the UNFCCC negotiations. The initial contract was for the period of 5 November 2011 to 4 November 2012. This annually renewable contract was subsequently extended 5 times and ran to 31 December 2017.

Subsequently government funding for climate negotiation support was moved to the Department for Business, Energy & Industrial Strategy (BEIS) and in January 2018 a new 12 month contract to fund LRI's core work was signed (with Price Waterhouse Coopers which manages the BEIS budget). In 2018 BEIS (as part of a restricted tender) invited bids for a 3-year Capacity Building programme in International Negotiations (CaBIN). LRI was part of the winning consortium led by PWC.

The trustees are pleased to report that a new one-year contract has been signed with PwC under the CaBIN programme. This contract has given the charity the financial certainty required to gradually expand and plan for the future. However, as previous contracts covered the period running up to the COP-21 meeting in Paris in December 2015, the funding level in the 2017 and 2018 contract renewals have been at a reduced and reducing level. Mindful of this, the Trustees are keen to ensure the charity's commitments do not outgrow its revenues and remain grateful to our many volunteers who give their time freely and to Simmons & Simmons who provide pro bono serviced office space.

In the year under review income fell again to £197,755 (2017, £207,770), reflecting the decrease in income from our core funding agreement with CDKN. At the same time expenditure rose to £193,180 (2017, £177,374) and net incoming resources were £4,575 for the year (2017, £30,396).

Reserves

The charity aims to maintain its staff team and operations in the years ahead, and the Trustees are aware that in order to do this it is necessary to establish a reserve to manage fluctuations in income especially

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when the charity is so heavily reliant on a small number of key supporters. To that end they have set a target for reserves of a minimum of 6 months expenditure, and consider the current level of reserves (at £225k just under 14 months expenditure) to be in line with that policy, given the aforementioned reduction in our core funding in 2017 and again in 2018. The Trustees understand they will need to review both the target range and the level of reserves as the charity develops in the years ahead.

Responsibilities of the trustees in relation to the financial statements

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

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

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

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

Small company provisions

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

Approved by the Board of Trustees on 17 May 2019 and signed on their behalf by.



Silke Goldberg
Chair

Legal Response International

Independent Examiner's Report to the trustees of Legal Response International ("the Company") for the year ended 30 September 2018

I report on the accounts for the year to 30 September 2018 set out on pages 8 to 13.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



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

Date: 25/5/2019

Legal Response International

Statement of Financial Activities

for the year ended 30 September 2018

| | | Unrestricted Funds 2018 £ | Restricted Funds 2018 £ | Total Funds 2018 £ | Total Funds 2017 £ |
|------------------------------------|-------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| | <i>Note</i> | | | | |
| Income | | | | | |
| Donations | | 21,000 | - | 21,000 | 21,000 |
| Charitable activities | | 175,192 | - | 175,192 | 181,643 |
| Other income | | 1,563 | - | 1,563 | 5,127 |
| Total Income | 2 | 197,755 | - | 197,755 | 207,770 |
| Expenditure | | | | | |
| Charitable activities | | 181,893 | 11,287 | 193,180 | 177,374 |
| Total Expenditure | 3 | 181,893 | 11,287 | 193,180 | 177,374 |
| Net income / expenditure | | 15,862 | (11,287) | 4,575 | 30,396 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 209,675 | 11,287 | 220,962 | 190,566 |
| Total funds carried forward | | 225,537 | - | 225,537 | 220,962 |

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Balance Sheet

as at 30 September 2018

| | Note | 2018 £ | 2017 £ |
|---|------|----------------|----------------|
| Current assets | | | |
| Debtors and accrued income | 4 | 27,281 | 13,582 |
| Cash at bank and in hand | | 208,643 | 225,077 |
| | | <u>235,924</u> | <u>238,659</u> |
| Creditors: amounts falling due within one year | 5 | (10,387) | (17,697) |
| Net assets | | <u>225,537</u> | <u>220,962</u> |
| The funds of the charity | | | |
| Unrestricted funds: | | 225,537 | 209,675 |
| Restricted funds: | | - | 11,287 |
| Total funds | | <u>225,537</u> | <u>220,962</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2018 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 17 May 2019 and were signed on its behalf by:



Silke Goldberg
Chair

Legal Response International

Notes to the accounts for the year to 30 September 2018

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 2015) - (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) Donations and legacies are received by way of grants, donations and gifts and the income is included in full in the Statement of Financial Activities when receivable. Grants receivable are recognised when the charity becomes unconditionally entitled to the grant.
- (ii) Donated services and facilities (gifts in kind) are included at the value to the charity where this can be quantified.
- (iii) The value of services provided by volunteers has not been included as income in these accounts.
- (iv) Income from charitable activities includes income earned both from the supply of services under contractual arrangements and from performance-related grants. Grants receivable are recognised when the charity becomes unconditionally entitled to the grant.
- (v) Investment income is included when receivable.
- (vi) Income is deferred when it is received in one financial period but relates to a future period. This may happen for example when a contract includes a mobilisation advance or upfront payment for a period that straddles the year end.

(d) Expenditure

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

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

(e) Tangible fixed assets and depreciation

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalized. The charity does not yet have any such assets, thanks to the in kind support of Simmons and Simmons who provide office space and equipment pro bono.

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Notes to the accounts for the year to 30 September 2018

2 Income

As discussed in the Trustees' report, during the year the charity continued to contract with the UK Government's Department for International Development (DfID) 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.

Since 2014 LRI has also worked with the United Nations Environment Programme (UNEP) to produce a range of training materials relating to international environmental law.

IIED sponsored the participation of LRI in a workshop for junior negotiators in Sri Lanka in June 2018 run by European Capacity Building Initiative.

| | 2018 £ | 2017 £ |
|-------------------------------|----------------|----------------|
| Fee income by contract | | |
| DfID | 118,821 | 125,296 |
| UNEP | 54,671 | 41,907 |
| GIZ | - | 2,600 |
| IIED | 1,699 | - |
| Total Fee income | 175,192 | 169,803 |
| Grants | | |
| The Funding Network | - | 11,840 |
| Total Grants | - | 11,840 |

Income from donations includes an amount of £21,000 (2017: £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 2018 £ | Total 2017 £ |
|--------------------------|-------------------------------|------------------------------|--------------------|--------------------|
| Attendance at UNFCCC | 14,759 | - | 14,759 | 16,013 |
| Capacity building | 46,691 | - | 46,691 | 48,972 |
| Donations | - | - | - | 100 |
| PACJA - TFN | 11,287 | - | 11,287 | 553 |
| Communication | 2,720 | - | 2,720 | 581 |
| Board meetings | - | 1,110 | 1,110 | 801 |
| Staff cost | 81,215 | - | 81,215 | 75,986 |
| Recruitment costs | 948 | - | 948 | - |
| Accounting & bookkeeping | 7,200 | - | 7,200 | 7,420 |
| Insurance | 4,014 | - | 4,014 | 3,929 |
| Independent Examination | - | 1,800 | 1,800 | 1,800 |
| Office expenses | - | 21,256 | 21,256 | 21,148 |
| Professional fees | - | 160 | 160 | 13 |
| Bank charges | 20 | - | 20 | 58 |
| | 168,854 | 23,216 | 193,180 | 177,374 |

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 2018

4 Debtors

| | 2018 £ | 2017 £ |
|----------------|---------------|---------------|
| Trade debtors | 16,658 | 13,582 |
| Accrued Income | 10,623 | - |
| | <u>27,281</u> | <u>13,582</u> |

5 Creditors

| | 2018 £ | 2017 £ |
|------------------------------|---------------|---------------|
| Taxation & social security | 8,574 | 11,106 |
| Accruals and deferred income | 1,800 | 6,333 |
| Pension | - | 240 |
| Others | 13 | 18 |
| | <u>10,387</u> | <u>17,697</u> |

Summary of movements in year on deferred income

| | 2018 £ | 2017 £ |
|--------------------------|-----------|--------------|
| Balance at 1 Oct | 4,333 | 8,000 |
| Released in year | (4,333) | (8,000) |
| Deferred in year | - | 4,333 |
| | <u>-</u> | <u>4,333</u> |
| Balance at 30 Sep | - | 4,333 |

6 Salary Costs

| | 2018 £ | 2017 £ |
|-------------------------------|---------------|---------------|
| Gross wages and salaries | 73,162 | 71,172 |
| Employer's national insurance | 4,808 | 4,574 |
| Pension | 3,636 | 240 |
| | <u>81,605</u> | <u>75,986</u> |

The average number of employees during the year was 2 2

No member of staff received emoluments of more than £60,000 during the year (2017 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 £52,891 (2017: £49,019).

Pension commitments: The charity does not operate a pension scheme but makes contributions to the personal pension plans of its employees. In 2017/18 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 2018

7 Movements in funds

| | At 1 Oct 2017 £ | Income £ | Expenditure £ | At 30 Sep 2018 £ |
|---------------------------------|-----------------------|----------------|------------------|------------------------|
| Restricted Funds: | | | | |
| The Funding Network | 11,287 | - | 11,287 | - |
| Total restricted funds | 11,287 | - | 11,287 | - |
| Total unrestricted funds | 209,675 | 197,755 | 181,893 | 225,537 |
| TOTAL FUNDS | 220,962 | 197,755 | 193,180 | 225,537 |

| | At 1 Oct 2016 £ | Income £ | Expenditure £ | At 30 Sep 2017 £ |
|---------------------------------|-----------------------|----------------|------------------|------------------------|
| Restricted Funds: | | | | |
| The Funding Network | - | 11,840 | 553 | 11,287 |
| Total restricted funds | - | 11,840 | 553 | 11,287 |
| Total unrestricted funds | 190,566 | 195,930 | 176,821 | 209,675 |
| TOTAL FUNDS | 190,566 | 207,770 | 177,374 | 220,962 |

In 2017 the charity initiated a "bottom-up" law development process in Cameroon in partnership with Pan African Climate Justice Alliance. Initial funding for this work was secured through the Funding Network.

8 Related parties

None of the Trustees received any remuneration for their services as trustees during the year (2017 £nil). One Trustees was reimbursed travel expenses incurred in performing his duties as trustees to a total value of £1,110 (2017, £801).

9 Capital

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

10 Taxation

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