

CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
(a company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2015

ALISON WARD ACCOUNTANTS
CHARTERED CERTIFIED ACCOUNTANTS

28 HILLS ROAD
BUCKHURST HILL
ESSEX IG9 5RS

**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

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**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
TRUSTEES' REPORT - STATUTORY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2015**

TRUSTEES

David Rhys Jones (Chair)
Mary Robertson (Treasurer)
Christopher Brewin
Amina Memon
Martha Spurrier

SECRETARY

Jane Herlihy

REGISTERED OFFICE

75 Caen Wood Road
Ashted
Surrey KT21 2JE

COMPANY NUMBER

05985322

CHARITY NUMBER

1120257

BANKERS

Unity Trust Bank
Nine Brindleyplace
Birmingham B1 2HB

INDEPENDENT EXAMINER

Alison Ward Accountants
Chartered Certified Accountants
28 Hills Road
Buckhurst Hill
Essex IG9 5RS

**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2015**

The Board of Trustees, who are also directors of the Charitable Company for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Centre for the Study of Emotion and Law Limited for the year ended 31 March 2015. The Board of Trustees confirms that the annual report and financial statements of the Charitable Company comply with current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'. The statutory information is shown on Page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The principal activities of the company are set out in its Memorandum and Articles of Association. The Charity is established for the following purposes for the public benefit :

- o To promote and carry out research and to publish or otherwise disseminate the useful results of such research;
- o To promote the sound administration of justice by providing relevant information and research into the use of empirical evidence from the fields of psychiatry and psychology in legal decision making.

Appointment of the Board

The board currently consists of 5 members as at the end of March 2015. The Charity may by Ordinary Resolution in General Meeting appoint any person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee. Trustees are appointed on the basis of ability to fulfil a Trustee's role and the skills needed to fill gaps on the Board.

New Trustees are elected and appointed through a defined procedure, as follows:

The name of any potential Trustee is circulated around the Trustees and Director to identify if there are any objections to approaching them. If they are interested, they are invited to informal discussions with the Director and up to two Trustees to discuss the organisation and the role of a Trustee. They are then invited as an observer to a Trustees' meeting. If both sides wish to formalise the arrangement (assuming approval from the Trustees collectively), the person is appointed as a Trustee.

Trustee Induction and Training

Each of the initial Trustees received the following information:

- o A document from the Charities Commission (CC3) outlining the responsibilities of Trustees.
- o The main documents which set out the operational framework for the Charity including the Memorandum and Articles.

**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015**

New Trustees also receive:

- o Sources of funding and the current financial position as set out in the most recent published accounts.
- o The most recent Annual Report.
- o Minutes of the last Trustees' meeting.

Organisational structure and decision-making

CSEL's Board of Trustees is responsible for the overall governance and setting the strategic direction of the charity.

There are four full meetings of the Board during the year, plus separate strategic planning meetings as scheduled by the board. Day-to-day operational management and control of the organisation is delegated to the Director who reports to the Board.

OBJECTIVES AND ACTIVITIES

CSEL is a charitable Research Centre with the aim of providing high quality applied research to inform legal decision making, benefitting people who have been oppressed, persecuted and victimised and ensuring access to justice for all. This report describes the charity's activities in 2014-15 in the context of our strategic goals for 2011- 15, which are:

Research Goals

- o To continue to research credibility assessment issues for adults and children within refugee and humanitarian protection law.
- o To expand to groups other than refugees, initially victims of sexual assault.
- o To expand to other areas of legal procedure- e.g. giving evidence, interviewing.

Dissemination Goals

- o To continue to disseminate CSEL research findings to all relevant stakeholders in order that they can be used to ensure quality decision making and equal access to justice and protection.
- o To develop & implement communications & media strategies to promote understanding of CSEL's work to targeted audiences.

Development Goals

- o To expand and diversify CSEL's funding base.
- o To develop & implement media & communications strategies to promote understanding of CSEL's work in a wider public.
- o To implement an audit cycle of the impact of CSEL research in legal decision making.

**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015**

Volunteers

In 2014-15 CSEL was assisted for six months by a volunteer who worked part time as a legal research assistant. The board is greatly indebted to her for the time, professionalism and commitment she offered.

Grant making policy

CSEL does not make grants to individuals or organisations.

Funders

The following funders supported CSEL's activities during the year:

Unbound Philanthropy
Comic Relief
Samuel Sebba Charitable Trust
The Network for Social Change
An anonymous Family Trust
An anonymous foundation
Trauma Clinic
Mike Driscoll

We also received generous pro bono support from
Trauma Clinic
Linda Adams-Avonyo

The board wishes to record its appreciation of the generosity of all who have supported the Charity's activities.

ACHIEVEMENTS AND PERFORMANCE

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives of the charity.

Research

Together with associate researchers, we published two new primary research papers and one book chapter this year.

The first paper (Graham, B., Herlihy, J. & Brewin, Chris R. (2014). Overgeneral memory in asylum seekers and refugees. *Journal of Behavior Therapy and Experimental Psychiatry* 45 375-380), showed that the phenomenon of 'overgeneral memory', where people diagnosed with post-traumatic stress disorder or depression are unable to produce specific memories of events in their past, can also be applied to asylum seekers, with important implications for their ability to provide credible, detailed accounts for their asylum claims. This paper is indexed by all the major databases and included in specialist reference lists.

**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015**

The second paper (Rogers, Fox & Herlihy. (2015). The importance of looking credible: the impact of the behavioural sequelae of post-traumatic stress disorder on the credibility of asylum-seekers" *Psychology, Crime & Law* 21(2) 139-155), was an experimental paper showing that decision makers may confuse the behavioural signs of post-traumatic stress disorder with signs that they are lying. This paper, also indexed in all the major databases, is particularly useful for demonstrating to decision makers some of the pitfalls of subjective decision making.

Our book chapter is entitled "Psychological barriers to fair refugee status determination related to our understanding and expression of gender", and forms part of *Gender in Refugee Law: From the Margins to the Centre*, (2014) Arbel,E., Dauvergne,C., & Millbank,J. (eds.) Routledge.

Thanks to the high profile and established dissemination channels of co-contributors this book has been unusually well publicised in the sector.

Dissemination

We continue to deliver targeted dissemination, online and in person, as well as bespoke training and consultation.

The Evidence into Practice project has formed the backbone of our dissemination work to lawyers and to the voluntary sector. We have provided 8 funded training seminars to immigration lawyers around the UK and further workshops and presentations on invitation (e.g. to Gatwick Detainees Welfare Group, to the British Red Cross).

We have also developed and implemented our Dissemination and Communications Strategies, constructing integrated channels of online dissemination through social media, quarterly e-newsletters and our web site. We have built a small but engaged readership (analysis of our e-newsletter shows that our 'click-through' rate to reading articles is three times the industry standard).

We have also trained and presented to a wide range of decision-makers and policy-makers in the asylum field, including training of immigration judges in Austria, a presentation to judges of the Asylum Support Tribunal and the training of trainers of state decision makers from across western Europe.

We have worked together with the United Nations High Commission for Refugees and the International Association of Refugee Law Judges (IARLJ) and the International Rehabilitation Council for Torture Victims (IRCT), providing expertise and input to working parties and guidelines.

As well as direct work with decision makers, we target key professionals who are in a position to influence, or bring important psychological evidence to the decision making process. Two main groups are legal representatives and medico-legal experts. Accordingly, in addition to the Evidence into Practice project which trained lawyers across the UK, we have also trained and presented this year to lawyers from across western Europe and to medico-legal report writers at Freedom from Torture in the UK and at the Netherlands Institute for Human Rights and Medical Assessment (iMMO). Reaching legal and other professionals further afield, we now have a 'resource page' on the Rights in Exile website, which is provided by the International Refugee Rights Initiative and designed to reach lawyers, advocates and refugees across the world, but particularly in the global south.

**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015**

Most of our work to date has been focused on decision making about adults, but we continue to build our work bringing psychological evidence to the process of decision making about unaccompanied asylum seeking children. This year this included a 'masterclass' session with Professor Ravi Kohli for the Law Centres Network. We plan to publish significant new research to help inform high quality decision making for unaccompanied children in the coming year.

We also take the opportunity to present our work to a broader audience, for example publishing an invited article on the Open Democracy website, which recorded over 2000 views.

Consultancy

As we build our vision of being the 'hub' of psychological evidence for legal decision making, a small but consistent part of our work comprises requests from practitioners to direct them to pertinent research. We are also becoming recognised for our general research skills and this has led this year to two pieces of consultancy, for the Employability Forum and for the Evelyn Oldfield Unit. We also sit on the advisory panel for the Principles to Practice project, which is surveying immigration lawyers' work with unaccompanied asylum seeking children.

FINANCIAL REVIEW

Risk

The Board of Trustees review the active risks to the charity at their quarterly meetings. In 2014-15 these were predominantly to do with the total amount and the sustainability of funding. We were also faced with a 45% rent increase by our office landlords. These challenges were addressed by planned retrenchment, involving reducing the hours of the executive director, giving up fixed office space, and implementing a 'working from home' model for all staff, with regular meetings in the centre of London, in office space kindly donated by the Trauma Clinic. This approach to managing our finances whilst also optimising the skills and capacity of all staff has been successful to date. Staff supervision and oversight protocols have been amended to reflect 'distance working.' All staff report being comfortable with the changes and we are grateful to staff for their accommodating these changes at relatively short notice.

Reserves

It is good practice for every charity to have a reserves policy and to keep such a policy under review. The trustees intend to establish, as soon as reasonably practicable, a viable reserve based on unrestricted funds which are freely available to spend. However, since restricted funds form a large part of our core activity, for the time being the trustees have combined restricted & unrestricted funds in considering the reserves policy for CSEL. Our policy is to aim to build a reserve representing 3-6 months of annual expenditure out of unrestricted funds.

The trustees are mindful that, as restricted funds determine particular areas of CSEL's work, this is reflected in the size of the reserve fund to be ultimately established. The trustees are confident that potential funders will recognise that CSEL has the capacity to conclude projects based on reserved funds notwithstanding the relative size of the reserve. The combined unrestricted and restricted funds at 31 March 2015 was £29,215.

**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015**

PLANS FOR THE FUTURE

For the foreseeable future CSEL will not return to a fixed office space but will keep our approach to 'distance working' under active review.

Further fundraising efforts, of course, continue.

TRUSTEES

The trustees who served during the year are shown below:

David Rhys Jones (Chair)
Mary Robertson (Treasurer)
Christopher Brewin
Amina Memon
Martha Spurrier

TRUSTEES' RESPONSIBILITIES

Company and charity 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 surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:-

- 1) select suitable accounting policies and then apply them consistently.
- 2) make judgements and estimates that are reasonable and prudent.
- 3) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Alison Ward FCCA, of Alison Ward Accountants, was appointed in October 2015 and offers herself for reappointment as Independent Examiner to the charity at the forthcoming AGM.

**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015**

SMALL COMPANY EXEMPTIONS

This report has been prepared and delivered in accordance with the provisions in Part 15 of Companies Act 2006 applicable to companies subject to the small companies' regime.

This report was approved by the board on 17 December 2015 and signed on their behalf.

A handwritten signature in black ink, appearing to be 'Jane Herlihy', written over the printed name below.

Jane Herlihy

**INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
FOR THE YEAR ENDED 31 MARCH 2015**

I report on the accounts of the charitable company for the year ended 31 March 2015 which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alison Ward FCCA

17 December 2015

Alison Ward Accountants
28 Hills Road
Buckhurst Hill
Essex IG9 5RS

CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (including the Income and Expenditure
Account)
FOR THE YEAR ENDED 31 MARCH 2015

	Note	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Incoming Resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	5	33,900	38,000	71,900	40,770
<i>Incoming resources from charitable activities</i>					
	6	2,100	31,365	33,465	57,000
Total Incoming Resources		36,000	69,365	105,365	97,770
Resources Expended					
<i>Charitable activities</i>	7	17,133	86,170	103,303	122,504
<i>Governance costs</i>	8	1,845	8	1,853	2,956
Total Resources Expended		18,978	86,178	105,156	125,460
Net Incoming/(Outgoing) Resources before Transfers		17,022	(16,813)	209	(27,690)
Transfer between funds	9	(9,427)	9,427	-	-
Net income		7,595	(7,386)	209	(27,690)
Reconciliation of Funds					
Total funds brought forward at 1 April 2014		4,270	24,736	29,006	56,696
Total funds carried forward at 31 March 2015		£ 11,865	£ 17,350	£ 29,215	£ 29,006

The company made no recognised gains and losses other than those reported in the income and expenditure account.

The notes on pages 12 to 18 form part of these financial statements

CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED

Company registered number: 05985322

BALANCE SHEET AT 31 MARCH 2015

	Note	2015 £	£	2014 £
CURRENT ASSETS				
Debtors	10	-		2,400
Cash at bank and in hand		31,853		30,853
		31,853		33,253
CREDITORS: Amounts falling due within one year				
	11	(2,638)		(4,247)
NET CURRENT ASSETS				
			29,215	29,006
NET ASSETS				
		£ 29,215		£ 29,006
RESERVES				
Unrestricted funds	12 & 13	11,865		4,270
Restricted funds	12 & 13	17,350		24,736
		£ 29,215		£ 29,006

In approving these financial statements as trustees/directors of the charitable company we hereby confirm that:

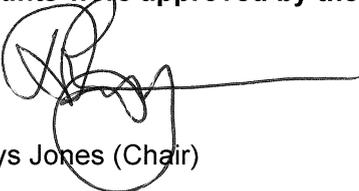
For the year ending 31 March 2015 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of trustees/directors on 17 December 2015



David Rhys Jones (Chair)

The notes on pages 12 to 18 form part of these financial statements

**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015**

1. ACCOUNTING POLICIES

1a. Basis of accounting

The accounts have been prepared under the historical cost convention and comply with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable accounting standards and Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are as follows:

1b. Taxation

The charitable company is exempt from taxation under sections 466 to 493 of the Corporation Tax Act 2010.

1c. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to Gift Aid donations is recognised at the time the relevant income is receivable.

1d. Resources expended

All expenditure is accounted for on an accruals basis and has been included under natural expense categories. Irrecoverable VAT is included with the expense.

Governance costs are the costs of complying with constitutional and statutory requirements and include the costs associated with the strategic management of the charity.

1e. Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors and which have been raised by the Charity for particular purposes. The cost of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

The Unrestricted Funds are funds expendable at the discretion of the trustees in furtherance of the objects of the charity and have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES (CONTINUED)

1f. Pensions

The charity contributes to personal pension schemes for its employees and the pension charge represents the amounts payable by the company to the fund in the year.

2. OPERATING SURPLUS/(DEFICIT)

	2015	2014
	£	£
Surplus/(Deficit) is stated after charging:		
Staff costs (note 3)	87,185	99,396
	<u> </u>	<u> </u>

3. EMPLOYMENT COSTS

	2015	2014
	£	£
Employee costs during the year amounted to:		
Wages and salaries	76,345	82,773
Social security costs	4,060	7,956
Other pension costs	6,780	8,667
	<u> </u>	<u> </u>
	£ 87,185	£ 99,396
	<u> </u>	<u> </u>

The average monthly numbers of employees during the year was 2 (2014 - 2.2)

No employee received remuneration of more than £60,000 in the year and the previous year.

The Charity contributes to personal pension schemes for its employees. The pension cost represents contributions payable by the Charity in the year of £6,780 (2014 - £8,667). Contributions totalling £1,158 were payable to personal pension schemes at the balance sheet date (2014 - £1,284) and are included in creditors.

4. TRUSTEES EXPENSES

The trustees neither received nor waived any emoluments during the year (2014 - £Nil)
Trustees were reimbursed for travelling expenses. These amounted to £ - (2014 - £-)

CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

5. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Anonymous grants and donations	28,000	5,000	33,000	25,000
Clifford Chance	5,000	-	5,000	-
Evan Cornish	-	3,000	3,000	-
Unbound Philanthropy	-	30,000	30,000	-
Esmée Fairburn	-	-	-	15,000
University of Technology, Sydney	-	-	-	250
Other Donations	900	-	900	520
	<u>£ 33,900</u>	<u>£ 38,000</u>	<u>£ 71,900</u>	<u>£ 40,770</u>

6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Comic Relief EiP	-	31,365	31,365	31,272
Child Project (Various funders)	-	-	-	10,620
Writing fees	-	-	-	12,452
Other activities	2,100	-	2,100	2,656
	<u>£ 2,100</u>	<u>£ 31,365</u>	<u>£ 33,465</u>	<u>£ 57,000</u>

7. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Staff costs	11,198	75,988	87,186	99,668
Project costs	37	1,754	1,791	4,112
Overheads	5,898	8,428	14,326	18,724
	<u>£ 17,133</u>	<u>£ 86,170</u>	<u>£ 103,303</u>	<u>£ 122,504</u>

CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

8. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Companies House filing fee	13	-	13	13
Trustee meeting costs	32	8	40	28
Accountancy fees	600	-	600	-
Independent examination	1,200	-	1,200	2,880
Other costs	-	-	-	35
	<u>£ 1,845</u>	<u>£ 8</u>	<u>£ 1,853</u>	<u>£ 2,956</u>

9. TRANSFER BETWEEN FUNDS

The transfer between funds represents the amount of funding required from core to support the project.

10. DEBTORS

	2015 £	2014 £
Trade debtors	-	2,400
	<u>£ -</u>	<u>£ 2,400</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Trade creditors	220	83
Pension creditor	1,158	1,284
Accruals and deferred income	1,260	2,880
	<u>£ 2,638</u>	<u>£ 4,247</u>

**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
 NOTES TO THE ACCOUNTS (CONTINUED)
 FOR THE YEAR ENDED 31 MARCH 2015**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Fund Balances at 31 March 2015 are represented by				
Current assets	14,503	17,350	31,853	33,253
Current liabilities	(2,638)	-	(2,638)	(4,247)
Total Net Assets	<u>£ 11,865</u>	<u>£ 17,350</u>	<u>£ 29,215</u>	<u>£ 29,006</u>

CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

13. FUNDS

	1/4/14 £	Incoming resources £	Outgoing resources £	Transfers £	31/3/15 £
Restricted funds					
Child project	5,477	3,000	(17,899)	9,422	-
Comic Relief EiP	19,080	31,365	(33,095)	-	17,350
Psychological Evidence for Decision Makers Project	-	35,000	(35,005)	5	-
SNIS	179	-	(179)	-	-
	<u>24,736</u>	<u>69,365</u>	<u>(86,178)</u>	<u>9,427</u>	<u>17,350</u>
Unrestricted funds	4,270	36,000	(18,978)	(9,427)	11,865
	<u>£ 29,006</u>	<u>£ 105,365</u>	<u>£ (105,156)</u>	<u>£ -</u>	<u>£ 29,215</u>

The Child Project is to ensure that decisions made about children in need of international protection are based on the best available psychological knowledge.

The Comic Relief Evidence into Practice fund is to deliver training on the use of CSEL research to lawyers and voluntary sectors who advise and support women seeking asylum.

The Swiss Network for Interdisciplinary Studies fund (SNIS) is for a research, training and support project examining the role of psychological issues in the international criminal trials of Cambodia.

The Psychological Evidence for Decision Makers Project aims to to review, translate and deliver the latest psychological research findings for decision makers and other influential actors in the asylum decision-making process, so that decisions are based on the best available psychological knowledge. It is funded by Unbound Philanthropy and an anonymous grant.

The unrestricted funds are available for general use.

**CENTRE FOR THE STUDY OF EMOTION AND LAW LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015**

14. LEASE COMMITMENTS

During the year the charity ceased to operate from the premises it had leased in the year ended 31 March 2014. There were no lease commitments at 31 March 2015 whereas there had been a three month commitment at 31 March 2014.

The minimum annual rentals under the leases are as follows:

	2015	2014
	£	£
Property:		
- within 1 year	£ -	£ 3,780
	<u> </u>	<u> </u>

15. RELATED PARTIES

The CEO, and company secretary, Jane Herlihy, was also employed until January 2015 by Trauma Clinic Ltd which provides pro bono office space to Centre for the Study of Emotion and Law Limited. Trauma Clinic Ltd also gave a donation of £600 to Centre for the Study of Emotion and Law Limited during the year ended 31 March 2015 (2014 - £600). There were no amounts due to or from the company at 31 March 2015 (2014 - £Nil).