

**CENTRE FOR THE STUDY OF  
EMOTION & LAW**  
(Company limited by guarantee no. 05985322  
registered charity no. 1120257)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**CENTRE FOR THE STUDY OF EMOTION & LAW**

(Company limited by guarantee no. 05985322, registered charity no. 1120257)

---

**REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 March 2012

---

**CONTENTS**

---

	Page
<b>Legal and administrative information</b>	1
<b>Board of Trustees' report</b>	2
<b>Independent Examiner's report</b>	7
<b>Statement of financial activities</b>	8
<b>Balance sheet</b>	9
<b>Notes to the financial statements</b>	10

**CENTRE FOR THE STUDY OF EMOTION & LAW**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,  
ITS TRUSTEES AND ADVISERS  
For the year ended 31 March 2012**

---

<b>Board of Trustees</b>	Stuart Turner (Chair) Mary Robertson (Treasurer) Christopher Brewin Phillip Bolton Clare Hogan David Rhys Jones Amina Memon	(Resigned 24 February 2012)
<b>Secretary</b>	Jane Herlihy	
<b>Executive Director</b>	Jane Herlihy	
<b>Company reg. no.</b>	05985322	
<b>Charity reg. no.</b>	1120257	
<b>Registered office</b>	1 New Street Square London EC4A 3BF	
<b>Independent Examiner</b>	Peter Gotham MHA MacIntyre Hudson Chartered Accountants New Bridge Street House 30-34 New Bridge Street London EC4V 6BJ	
<b>Bankers</b>	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB	

**BOARD OF TRUSTEES' REPORT**  
**For the year ended 31 March 2012**

---

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 & Law for the year ended 31 March 2012. 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)'.

**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 :

- To promote and carry out research and to publish or otherwise disseminate the useful results of such research;
- 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 6 members. 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:

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

New Trustees also receive:

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

**BOARD OF TRUSTEES' REPORT**  
**For the year ended 31 March 2012**

---

**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 2009-11 in the context of our strategic goals for 2011-15, which are:

**Research Goals**

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

**Dissemination Goals**

- To continue to disseminate CSEL research findings.
- To develop a training programme - including funded & income generating.

**Development Goals**

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

**Volunteers**

In 2009-11 CSEL worked with one regular volunteer who helped us with research and data analysis, for 4 hours per week, and one who joined us for one week full time to help with clerical work and research administration. The board is greatly indebted to them for the time and commitment they offered.

**Grant making policy**

CSEL does not make grants to individuals or organisations.

**BOARD OF TRUSTEES' REPORT**  
**For the year ended 31 March 2012**

---

**Funders**

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

BIG Lottery Fund Research Programme  
Comic Relief  
Swiss Network for Interdisciplinary Studies  
Esmee Fairbairn Foundation  
Samuel Sebba Charitable Trust  
Trauma Clinic  
Unbound Philanthropy  
An anonymous foundation  
Bryn Davies and sponsors  
Mike Driscoll  
P & S Herlihy

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

**ACHIEVEMENTS AND PERFORMANCE**

**Research**

This year we completed our first major research study into discrepancies in the asylum process. We also collaborated with Laura Jobson, of the University of East Anglia to complete an extensive review of memory, covering the key areas pertaining to the asylum process. CSEL supervised a primary study of immigration lawyers' decisions to commission a medico-legal report, which has been accepted for publication by a European scientific journal.

Trustees Amina Memon and Chris Brewin continue to publish primary and secondary research on memory, eyewitness identification, interview techniques, traumatic memory, PTSD, intrusion and depression.

**Dissemination**

This year saw the final phase of the Dissemination Project for Refugee Women, which was funded for three years to take our research findings to voluntary sector organisations supporting traumatised women seeking asylum. We did this largely through training seminars around the UK, run either alone or in partnership with voluntary sector organisations, making the most of their networks, and building our own relationships in this field. Over the life of the project we ran 11 training seminars, trained 570 people to understand our research findings, published articles in widely-read newsletters, and presented at national conferences. In 2011-12 we ran the last four seminars of the project in Bedford, Sheffield, Glasgow and London, and delivered a well-received workshop at the Red Cross north-west conference on supporting women refugees and asylum seekers.

The project has also generated a lot of interest via word of mouth, and by the end of year 2 we had feedback from many individuals and organisations that people had heard from us from a number of different sources. As a result the training programme has proved a highly effective outreach strategy for CSEL in general, ensuring that our reputation amongst the refugee-supporting voluntary sector and grant-making funders has spread quickly in a very short period of time.

**BOARD OF TRUSTEES' REPORT**  
**For the year ended 31 March 2012**

---

The success of the women's dissemination project has also allowed CSEL to strengthen its identity as an independent research centre that conducts and supervises research, and takes the research to those who can make use of it to improve the fairness of legal processes for vulnerable petitioners.

We have also disseminated CSEL research and our approach to using it to support the decision making about people seeking international protection through conferences and meetings of academics, practitioners and policy makers.

Besides publishing, networking and communications provide other important channels for disseminating research findings. Networking often takes the form of pre-arranged meetings with key stakeholders who can make use of our research in their own work, or by putting it in front of those who will use it to improve legal decision making. We are developing and maintaining relationships with key people in the UK Border Agency, the judiciary (worldwide) and influential UK groups such as Freedom from Torture (formerly the Medical Foundation for the Care of Victims of Torture) and Asylum Aid, who cite our research in their reports.

**Development and maintenance of a healthy organisation**

In 2009-11 we achieved our goal of broadening our funding base, adding three new unrestricted funds to our income. We continue to develop procedures and systems to ensure the smooth operation and governance of the organization.

**PUBLIC BENEFIT**

The Trustees confirm that they have referred to the Charity Commission's general guidance on Public Benefit when reviewing and shaping the charity's aims and objectives for the year and planning its future activities. The charity works to ensure that its research and dissemination work is inclusive, accessible and responsive to the needs of the public benefit and is confident that this commitment is not only reflected in its aims and objectives, but is also expressed in both its research output and its dissemination activities

**FINANCIAL REVIEW**

**Risk**

The Board of Trustees review the active risks to the charity at their quarterly meetings. In 2011-12 these are predominantly to do with the total amount and the sustainability of funding, which are addressed by ongoing funding applications to grant-making bodies and a strategy of exploring the possibilities of further corporate funding.

**Results**

Income of £154,803 was raised in the 12 months to 31/03/2012, compared to £151,259 in the previous 18 month period (1/10/2010 – 31/03/2011); an increase of £3,544, without adjusting for the shorter period. Expenditure for the year was £117,908 compared to the previous 18 months period of £130,797. The year end surplus is £36,895.

**BOARD OF TRUSTEES' REPORT**  
**For the year ended 31 March 2012**

---

**Reserves**

It is good practice for every charity to have a reserves policy. Since restricted funds form a large part of our core activity, the trustees combine 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. Based on results for 2012 this would be approximately £29,500-£59,000. The combined unrestricted & restricted funds at 31/03/12 was £69,000. The charity received a significant restricted grant late in the financial year which accounts for £30,000 of the year end reserves; nonetheless, the remaining £39,000 is well within the reserves target.

**Independent examiner**

Peter Gotham of MHA MacIntyre Hudson has indicated his willingness to accept re-appointment.

**Preparation of the report**

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved and authorised for issue by the Board of Trustees on 11 October 2012 and signed on its behalf by:

Stuart Turner  
Chair

## **Independent examiner's report to the Board of Trustees of Centre for the Study of Emotion & Law**

I report on the financial statements for the year ended 31 March 2012 set out on pages 8 to 14.

This report is made solely to the Board of Trustees, as a body, in accordance with Section 43(3) of the Charities Act 2011. My work has been undertaken so that I might state to the Board of Trustees matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Board of Trustees for my independent examination work, for this report, or for the statement I have given below.

### **Respective responsibilities of Board of Trustees and independent examiner**

The Board of Trustees, who are the directors of Centre for the Study of Emotion & Law for the purposes of company law, and the trustees for the purposes of charity law, are responsible for the preparation of the financial statements. The Board of Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the Charitable Company is not subject to an 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;
- follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

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 Charitable Company, 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 the Board of 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 Charitieshave 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.

**Peter Gotham FCA**  
MHA MacIntyre Hudson  
Chartered Accountants  
New Bridge Street House  
30-34 New Bridge Street  
London EC4V 6BJ

Date:

**STATEMENT OF FINANCIAL ACTIVITIES**  
For the year ended 31 March 2012

	Note	Unrestricted Funds 2012 £	Restricted Funds 2012 £	Total Funds 2012 £	18 months to 31 March 2011 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	39,138	-	39,138	15,668
Incoming resources from charitable activities	3	792	114,873	115,665	135,591
<b>TOTAL INCOMING RESOURCES</b>		<b>39,930</b>	<b>114,873</b>	<b>154,803</b>	<b>151,259</b>
<b>RESOURCES EXPENDED</b>					
Staff costs	4	20,247	65,996	86,243	85,591
Project Costs		-	20,936	20,936	26,255
Overheads		5,382	2,830	8,212	16,965
Governance costs		2,513	4	2,517	1,986
<b>TOTAL RESOURCES EXPENDED</b>		<b>28,142</b>	<b>89,766</b>	<b>117,908</b>	<b>130,797</b>
Net income/(expenditure) before transfer		11,788	25,107	36,895	20,462
TOTAL FUNDS AT 1 APRIL 2011		6,459	25,424	31,883	11,421
<b>TOTAL FUNDS AT 31 MARCH 2012</b>		<b>£ 18,247</b>	<b>£ 50,531</b>	<b>£ 68,778</b>	<b>£ 31,883</b>

The annexed notes form part of these financial statements

CENTRE FOR THE STUDY OF EMOTION & LAW

**BALANCE SHEET**  
As at 31 March 2012

	Notes	£	2012 £	£	2011 £
<b>CURRENT ASSETS</b>					
Debtors	6	4,958		1,916	
Cash at bank and in hand		78,743		37,436	
		83,701		39,352	
<b>CREDITORS: amounts falling due within one year</b>					
	7	(14,923)		(7,469)	
<b>NET CURRENT ASSETS</b>			<b>68,778</b>		31,883
<b>NET ASSETS</b>			<b>£ 68,778</b>		<b>£ 31,883</b>
<b>FUNDS</b>					
Restricted funds	8		50,531		25,424
Unrestricted funds:					
General fund			18,247		6,459
			<b>£ 68,778</b>		<b>£ 31,883</b>

For the year ended 31 March 2012 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- I. The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476;
- II. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). They were approved, and authorised for issue, by the directors on 11 October 2012 and signed on their behalf by:-

\_\_\_\_\_  
STUART TURNER, Chair

\_\_\_\_\_  
MARY ROBERTSON, Treasurer

The annexed notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2012

---

**1. ACCOUNTING POLICIES**

***Basis of preparation of financial statements***

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005, applicable accounting standards and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The effects of events relating to the year ended 31 March 2012 which occurred before the date of approval of the financial statements by the Executive Committee has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2012 and the results for the year ended on that date.

***Company status***

Centre for the Study of Emotion & Law is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

***Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

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 raising and 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.

***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.

***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.

***Operating leases***

Rental payable under operating leases are charged to the Statement of Financial Activities on an accruals basis for the service provided.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

2. VOLUNTARY INCOME

	Unrestricted Funds 2012 £	Restricted Funds 2012 £	Total Funds 2012 £	18 months to 31 March 2011 £
Esmee Fairburn	20,000	-	20,000	-
Anonymous donor	10,000	-	10,000	-
Samuel Sebba	5,000	-	5,000	-
Trauma Clinic	1,800	-	1,800	13,550
Garden Court	500	-	500	1,000
Other Donations	1,838	-	1,838	1,118
Gift in kind	-	-	-	-
Intangible income	-	-	-	-
Legacies	-	-	-	-
	<u>£ 39,138</u>	<u>£ Nil</u>	<u>£ 39,138</u>	<u>£ 15,668</u>

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2012 £	Restricted Funds 2012 £	Total Funds 2012 £	18 months to 31 March 2011 £
Grants for provision of goods /services 2	-	-	-	-
Big Lottery Fund	-	43,084	43,084	74,414
Unbound Philanthropy	-	35,000	35,000	-
Comic Relief	-	29,150	29,150	43,425
Zurich University	-	7,639	7,639	14,363
Training	692	-	692	2,758
Other Activities	100	-	100	631
	<u>£ 792</u>	<u>£ 114,873</u>	<u>£ 115,665</u>	<u>£ 135,591</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

4. STAFF NUMBERS AND COSTS	2012	2011
	£	£
Wages and salaries	70,424	77,465
Social security costs	7,520	6,388
Pension costs	8,172	1,258
Staff training	127	480
	<u>£ 86,243</u>	<u>£ 85,591</u>

The average weekly number of employees, calculated as full time equivalents, during the period was:

	Number	Number
Project Staff	0.8	0.8
Support Staff	0.5	0.5
	<u>1.3</u>	<u>1.3</u>

No employee received remuneration of more than £60,000 (2011 - NIL).

5. BOARD OF TRUSTEES

During the year, no Board of Trustees member received any remuneration (2011 - £NIL). No members (2011 - one) of the Board of Trustees received reimbursement of expenses (2011 - £247).

The son of one of the trustees received expenses for providing data entry services, totalling £412 (2011 - £52).

6. DEBTORS	2012	2011
Due within one year	£	£
Trade debtors	3,020	(485)
Prepayments	1,480	1,943
Other debtors	458	458
	<u>£ 4,958</u>	<u>£ 1,916</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2012	2011
	£	£
Trade creditors	4,635	988
Social security and other taxes	6,663	6,481
Pension creditor	1,225	-
Accruals	2,400	-
	<u>£ 14,923</u>	<u>£ 7,469</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

## 8. STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers	Carried Forward
	£	£	£	£	£
<b>RESTRICTED FUNDS</b>					
Big Lottery	11,397	43,084	(50,955)	-	3,526
Comic Relief	14,027	29,150	(26,466)	-	16,711
Unbound Philanthropy	-	35,000	(4,706)	-	30,294
SNIS	-	7,639	(7,639)	-	-
	<u>£ 25,424</u>	<u>£ 114,873</u>	<u>£ (89,766)</u>	<u>£ Nil</u>	<u>£ 50,531</u>

The Big Lottery fund is to complete a piece of scientific research on memory in the context of the asylum process.

The Comic Relief fund is for a project disseminating CSEL research to people supporting and advising asylum seeking and refugee women in to the voluntary sector.

The Unbound Philanthropy fund is to review, translate, and deliver the latest psychological research findings for lawyers, and decision makers in the field of international protection.

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

## SUMMARY OF FUNDS

General Funds	6,459	39,930	(28,142)	-	18,247
Restricted Funds	25,424	114,873	(89,766)	-	50,531
	<u>£ 31,883</u>	<u>£ 154,803</u>	<u>£ (117,908)</u>	<u>£ Nil</u>	<u>£ 68,778</u>

## 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted Funds	Total Funds
	Designated Funds	General Funds		
	£	£	£	£
Net current assets	<u>£ Nil</u>	<u>£ 18,247</u>	<u>£ 50,531</u>	<u>£ 68,778</u>

## 10. OTHER FINANCIAL COMMITMENTS

2012	2011
£	£

At the year end the company had annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire:  
within one year

<u>1,331</u>	<u>3,328</u>
--------------	--------------

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2012**

---

**11. PENSION COMMITMENTS**

The Charity contributes to personal pension schemes for its employees. The pension cost represents contributions payable by the Charity in the year of £8,172 (2011 - £1,258). Contributions totalling £1,225 (2011 - £NIL) were payable to personal pension schemes at the balance sheet date and are included in creditors.